

PETROBRAS R&DI Project Management Manual



GIT/CT

REVIEW SUMMARY

REV	Date	VOLUMES REVISED	INFORMATIVE
11	09/01/2018	1 and 2	General Review and division of the Manual into two Volumes: Preparation and Execution of Cooperation Agreements
12	03/15/2019	1 and 2	Highlights in yellow
13	07/01/2019	1 and 2	Review of TC-related Items with Brazilian Companies, DOA, Indirect Costs, Reformulations and others (Highlights in yellow)
14	07/25/2019	2	Chapter 7 Review
15	8/15/2019	2	Chapter 7 Review (Highlights in yellow)
16	12/18/2019	1 and 2	General Review for compliance with Resolution No. 799/2019 for the review of the Technical Regulation of ANP No. 3/2015
17	01/17/2020	1 and 2	Adequacy of the Manual to cover technology development contract
18	03/16/2020	2	Inclusion of closure governance

19	09/21/2020	1 and 2	Review of the items: 5.1.6.1 and 5.1.6.2 3; 5.4.2; 5.4.3.4; 5.4.3.6 and 5.4.3.8
20	03/15/2021	1 and 2	Review of budget-related items, guidelines for financial execution, DOA, bank reconciliation and amendments
21	03/11/2022	1 and 2	Preface and General Review of the items due to the review of ANP Technical Regulation No. 3/2015
22	09/28/2022	1 and 2	Review of items related to the Competitiveness Environment, budget items, Visiting researcher accountability and company TC counterpart, Financial Reformulation

FOREWORDS

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1. New Proposals
2. Recast / Additives
3. Transfer
4. Accountability
5. Closing / Return of balance
6. Consummate fact/ RJI
7. Comments and Suggestions
8. Competitiveness Environment

**[SAP No.] or [Process No.] or [Opportunity No.] – Foundation Name and/or ICT/Brazilian Company –
[Selected theme]**

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Petrobras R&DI Project Management Manual

Volume 1

To elaborate Petrobras R&DI
Projects Work Plan



GIT/CT

SUMMARY OF REVIEWS - **VOLUME 1**

REV	Date	DESCRIPTION OF THE ITEMS REVISED	INFORMATIVE
00	09/01/2018	General	General Review, excluding system screens and Regulations texts.
01	03/15/2019	General	Review of the items: 5.1.1 / 5.1.2 / 5.1.3 / 5.1.5 / 5.1.6.1 6.1.1 - Annex 1 - Description of Positions 6.1.3 - Annex 3 - Levels
			Inclusion of the items: Foreword - General 5.1.6.4
02	07/01/2019	General	Review of TC-related Items with Brazilian Companies, DOA, Indirect Costs, and others (Highlights in yellow)
03	12/18/2019	General	General Review to comply with Resolution No. 799/2019 for the review of ANP Technical Regulation No. 3/2015
04	01/17/2020	General	Adequacy of the Manual to cover technology development contract

05	09/21/2020	5.1.6.1 and 5.1.6.2	Executing Team and Works and Facilities
06	03/15/2021	3.1; 5.1.5; 5.1.6	Review of the items of distribution of installments and budget
07	03/11/2022	Preface; Chapters 1, 2, 3 and 4	Contact Call Center; Adequacy of the restructuring of the Managements; New form of Partners selection; Review of the ANP Technical Regulation No. 3/2015
08	09/28/2022	Chapters 1, 2, 3 and 4	Review text Competitiveness Environment and budget items

1. Compliance with the R&DI Investment Clause

Volume 1 of the R&DI Project Management Manual - To prepare a Work Plan to comply with the Research, Development and Innovation Investment Clause was prepared to assist the Coordinators of accredited Science and Technology Institutions (ICT) and Brazilian Companies, in addition to the Foundations, in the preparation of R&DI project work plans, presenting the standards and rules related to their preparation and guiding on the use of the Technology Investment Management System (SIGITEC).

The procedures for the management and execution of these R&DI projects are described in Volume 2, Execution of R&DI Projects, of this Manual.

To comply with the R&DI investment clause, two types of legal instruments can be used: the Cooperation Agreement and the Technological Development Agreement.

The first, **Cooperation Agreement**, is the legal instrument that aims to agree on the rights and obligations of the participants whenever they constitute mutual and primary interests between PETROBRAS and other entities.

While, the second type, Technological Development Services Contract ("**Technological Development Contract**") can be understood as an agreement of wills with opposing interests, aiming at the execution of a technological object.

Both types are able to discipline R&DI investments, such as: Research, Development and Innovation projects, applied research, proof of concept, prototype development and testing, technical studies, among others.

Table 1 – Differences between legal instruments

<i>Technological Development Contract (Law No. 13.303/16, art. 29 and 30)</i>	<i>Cooperation Agreement*** (Chapter IV Section II RLCP)</i>
Agreement of wills with opposing interests	Agreement of wills with converging interests
Obligations, price and payments (absence of profit or financial reserve *)	Charges, financial contribution and transfers
There may be fines and termination with penalties	Denunciation and penalty-free closure
Payment against consideration of the services with accountability (PC).**	Transfers through accountability and proof of good use of resources – there is no profit
Definitive Receipt Agreement (TRD) upon termination of services	Closing Agreement
Additives limited to 25%	No limitation
Ownership of results – Negotiated	Co-ownership of results
Incidence of Taxes	There is no incidence of Taxes

* according to item 1.30 of ANP Technical Regulation No. 3/2015.

** for technological development contracts, payment will only occur after cleared accountability, without the possibility of reversal or return of the cleared PC. In this process there will be no possibility of payment when PC presents pending of any nature.

*** there is no negotiation in Cooperation Agreements.

It should be noted that ANP does not establish any specific guidance on the model of the contractual instrument to be signed between the parties, provided that the provisions of ANP Technical Regulation No. 3/2015 are met. The Agency does not discriminate the type of legal instrument to be used to comply with the R&DI Clauses, it is required that the information be discriminated, according to item 3.50 of ANP Technical Regulation No. 3/2015, regardless of the legal instrument used for contracting.



It should be noted that, for the best choice of contractual instrument that will support the development of the research, in case of doubts as to the framework, GIT/MN Management should be consulted.

The GIT/MN Management must carry out a preliminary analysis that aims to verify, based on the information to be provided by the technical areas, the existence of all the elements indicative of a cooperative relationship. In addition, an opinion from PETROBRAS Legal may be required.

In case of referral to the **Cooperation Agreement**, the process should then be submitted via the **Competitiveness Environment for the choice of the technological partner and subsequent launch** in the Technology Investment Management System (SIGITEC) for framework analysis, following the conventional flow of analysis and contracting (represented in Chapter 3 of this Manual).

In the case of contracting projects with Brazilian Companies, in order for it to be classified as a cooperative relationship, some elements must be present:

1. Technological object: Examples: prototype development¹, equipment testing, technical studies, Research, Development & Innovation Project (R&DI);
2. Convergence of interests between the parties;
3. Mutual Cooperation. The joint action of the participants in the technical activities/issues must be sufficiently demonstrated, and there can be no unilateral "transfers" of technical-scientific knowledge, and the documentation of the process must clearly indicate that the technical contribution of PETROBRAS is indispensable for the desired result to be obtained;
4. Absence of profit or financial reserve;
5. Balance between the contributions, counterparts and benefits arising from the results of the project.

¹ According to an opinion issued by ANP on 05/03/2019, software development will only be accepted provided that it involves significant technological or scientific advances.

1.1. Projects Investment ANP

ANP Technical Regulation No. 3/2015 (RT 3/2015), as amended by Resolution No. 866, of February 11, 2022, lists both the expenses admitted and qualified as expenses in R&DI in Universities, Research Institutes and other Accredited Institutions (ICT), as well as those to be contracted for the obligation to invest in R&DI in Brazilian Companies. Such expenditures can be made only in Brazil, and contracted with R&DI institutions accredited by the National Petroleum Agency (ANP) or with national companies located in the country, and must be 100% "framed" by the Regulation.

For ANP, the funds are allocated as follows:

Concession Contracts (up to 10 ⁴ Round)	Concession Contracts (Rounds 11, 12 and 13) Sharing Contracts Round 1	Concession Contracts From Round 14 Sharing Contracts Round 2 and 3	Assignment Onerous	
1% of Gross Revenue of fields that pay PE	1% of Gross Revenue of fields that pay PE	1% of the Gross Value of the annual Production	0.5% of the annual Gross Revenue from	Up to 30% of the minimum portion of the resources allocated to accredited institutions (<i>PEP 78</i>) may be invested directly in a Brazilian company , provided that the project is executed in partnership with an accredited institution and aims at product, process or service innovation.
Accredited Inst. Min. of 50% of the resources	Accredited Inst. Min. of 50%	Accredited Inst. 30 to 40%	Accredited Inst. 100% of the Resources	
Oil Company and Supplier Companies Max. of 50% of the resources	Brazilian companies Min. of 10% Oil Company or with Brazilian Companies Max. of 40%	Brazilian companies, 30 to 40% Oil Company or Brazilian Companies 20 to 40%	Minimum obligation of R&DI investment with Brazilian Company	

Figure 1 - Allocation of funds from the legal obligation to invest in R&DI (ANP)

Depending on the type of investment of the project, the Prior Authorization of ANP will be required. The following Table summarizes the types of investment allowed to fulfill the obligation to invest in R&DI and indicates which projects are subject to Prior Authorization. For further clarification, RT 3/2015, ANP Guidance Manual and Form Filling and Submission Guide should be consulted on the Agency's website (<https://www.gov.br/anp/pt-br/assuntos/pesquisa-desenvolvimento-e-inovacao/investimentos-em-pd-i/regulacao-tecnica-de-pd-i>).

Table 2 – Types of Investment

Types of Investment	Executor Type				Prior Authorization
	ICT Accredited	Brazilian Company	Oil company	Standardization Body	
Basic Research	X	X	X		
Applied Research, Experimental Development, Research in Environment, Information and Communication Technology and Construction of a Prototype or Experimental Unit resulting from R&D carried out in the country	X	X	X		
Research in Social, Human and Life Sciences	X	X	X		
Study of Basins with Data Acquisition	X				X
INFRA – New Building or Addition of Area	X				X
INFRA – Renovation and Equipment	X		X		X
Support for R&DI Laboratory Installation	X				X
Human Resources Training	X				X
Technical Training of Suppliers	X	X	X		X
Basic Non-Routine Engineering	X	X	X		X
TIB – Technical Standardization	X	X		X	X
TIB – Qualification		X			X
TIB – Training and Conformity Evaluation		X			X
Prototype Construction Project or Experimental Unit where services are planned abroad resulting from R&D carried out mostly in the country (*)	X	X	X		OPTIONAL

(*) Prototype Construction Project or Experimental Unit resulting from R&D where services are provided abroad, although the Prior Authorization is optional by ANP, all projects will be sent for Prior Authorization with the Agency.

1.2. Investment in Projects ANEEL

The Research and Technological Development Program of the electricity sector in its Program Procedures R&D (PROP&D) – Module 2 – Basic Guidelines, presents that every R&D project should be framed in its proposed phase for development within the innovation chain, and can be classified as:

- a) **Directed Basic Research – PB**: search for knowledge about new phenomena, with a view to the development of innovative products and processes, it can be a new material, new structure, model or algorithm.
- b) **Applied Research – PA**: application of acquired knowledge, with a view to the development or improvement of products and processes, the following products can be expected: methodology or technique; prototype or demonstration project of new equipment; digital models; role or process models.
- c) **Experimental development – DE**: proof or evidence of the technical or functional feasibility of new products, processes, systems and services or the improvement of what has already been produced or established, the following products can be expected: software or services, which can be new or improved; implementation of a experimental project; prototype equipment, device or material for demonstration and testing.
- d) **Serial head – CS**: improvement of prototype obtained in previous project. The aim is to improve the design and specifications of the prototype to eliminate parts and components that are difficult to reproduce on a large scale. The basic characteristics of the production line and the product are also defined.
- e) **Experimental batch – LP**: considers aspects related to the "experimental scale" production of the developed series head. In this phase, a first product manufacture or reproduction of licenses for validation tests, cost analysis and refining of the project is carried out, with a view to industrial production and/or commercialization.

The production must cover a sample considered representative in the case under study, limited to 1% (one percent) of the company's customer base or assets.

- f) **Market insertion – IM:** dissemination of the results obtained, if the link between research and the market has not been established, throughout the other phases of the chain. The following activities are foreseen: marketing studies, disclosure material, patent registration, travel, daily fees, hiring a technology transfer and legal services company, improvements and incremental improvements in products, software or services.

In the same PROP&D Module, the projects that are not characterized as R&D are presented:

- i) **Technical or engineering projects,** whose activities are associated with the daily life of companies, consultants and manufacturers of materials and equipment;
- ii) **Training and/or qualification of human resources, own or third parties;**
- iii) **Studies of technical and economic feasibility;**
- iv) **Acquisition or collection of data;**
- v) **Acquisition of systems, materials and/or equipment;**
- vi) **Development or adaptation of software,** consisting of integration of software or database;
- vii) **Software improvement developed in a previous R&D project,** unless there is scientific and/or technological complexity that justifies the framework of the project as a R&D activity;
- viii) **Implementation of R&D projects already carried out or in execution,** excluding cases of serial head, pioneer lot and insertion in the market;
- ix) **Corporate management projects,** consisting of the application or adaptation of management techniques, evaluation and set of tools designed to optimize management.

1.3. Distribution of resources from the legal obligation to invest in R&DI

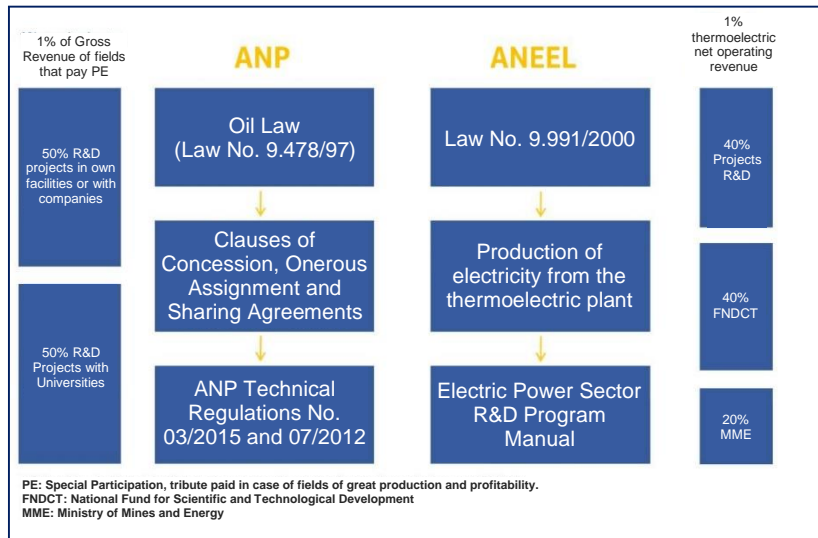


Figure 2 - Distribution of resources from the legal obligation to invest in R&DI

1.4. Lifecycle of an external project

Figure 3 summarizes the activities involved in the planning, execution and inspection phases of an external project. External project is the one executed by an Accredited ICT or Brazilian Company, or both in co-execution.

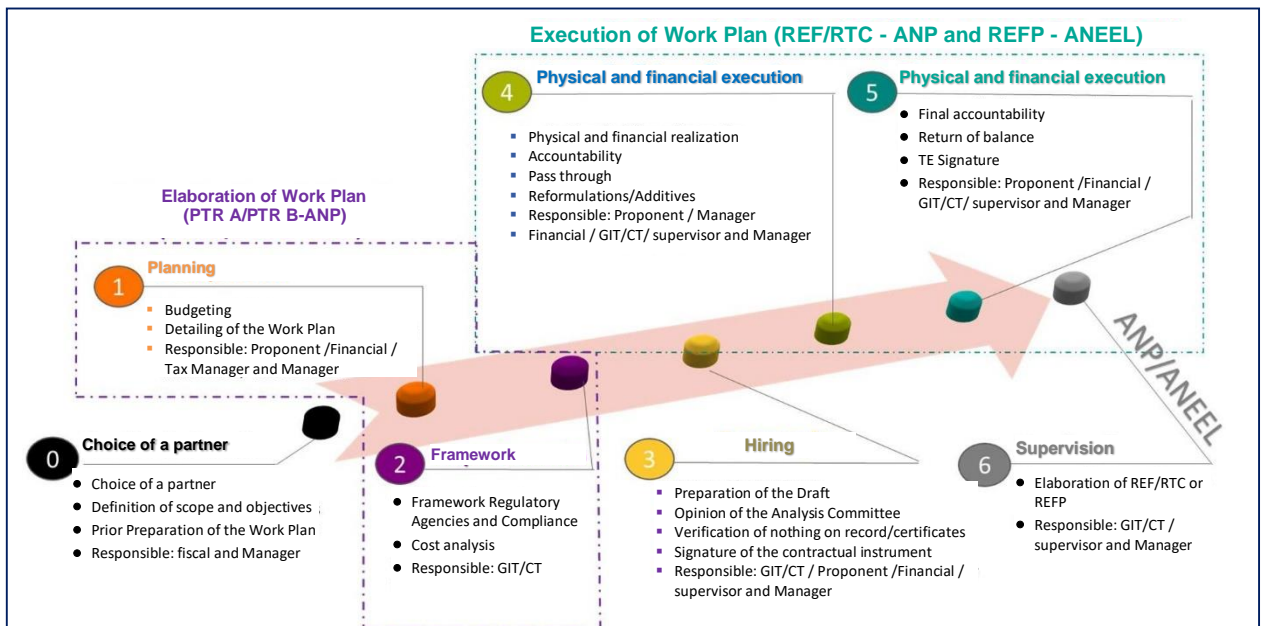


Figure 3 – Phases involved in the planning, execution and inspection of an external project.

2. Partners Selection

At the beginning of 2021, CENPES has been applying a system of choosing technological partners through a system called “Competitiveness Environment”, and the partners selections can be via: public call, thematic selection or direct selection.

This system is part of the Technology Investment Management System (SIGITEC) that has been used by CENPES since 2012 to support the Manage Technology macroprocess, aiming to manage the life cycle stages of partnerships, and ensure, within the scope of the PETROBRAS System, the preparation, dissemination and monitoring of guidelines for project management, aiming at the fulfillment of R&DI investment obligations, based on the legal requirements of the Regulatory Agencies, ANP and ANEEL. Despite the system implemented, the decision to choose remains the prerogative of PETROBRAS.

For more information and guidance on the use of the "Competitiveness Environment", the System Use Manual can be found on the main page of SIGITEC:

[//sigitec.PETROBRAS.com.br/SIGITEC](http://sigitec.PETROBRAS.com.br/SIGITEC) or in the Connections for Innovation hub of PETROBRAS in the [Connections for Innovation link - Connections for Innovation - Petrobras](#)

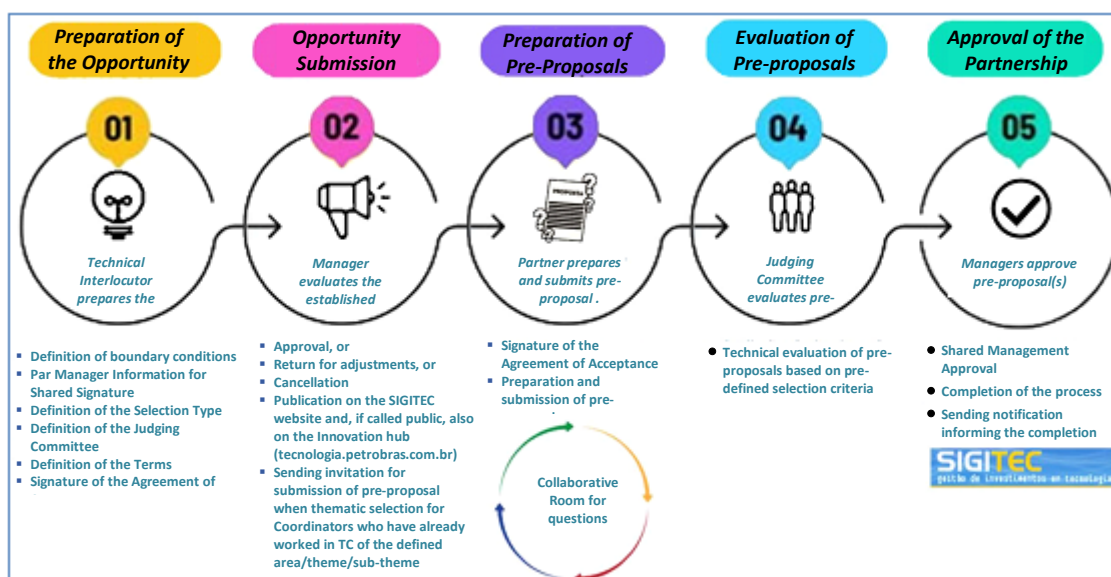


Figure 4 – Macro flow of the partner selection system – Competitiveness Environment.

3. Preparation and Management of the Work Plan

After the selection of the partner in the Competitiveness Environment, the submission of proposals and preparation of the Project Work Plan should be used the SIGITEC system, an application used in the management of R&DI projects that makes it possible to manage the stages of: analysis, financial reformulation, additives and accountability.

For technology development contracts, there is no possibility of financial reformulation.

For the use of SIGITEC, the user needs to register by completing an electronic form at <https://sigitec.PETROBRAS.com.br/SIGITEC/> and wait for the generation of a password necessary for the first access. The options to suspend or reactivate the registration in SIGITEC will be made available, if applicable. The Call Center number can also be found at this email address.

3.1. Collaborative Preparation of the Work Plan

PETROBRAS may use a pre-proposal to assist in the preparation of the work plan. If a pre-proposal is used, the SIGITEC fields will be loaded with the previously completed information.

The preparation of the proposed work plan is conditioned to the authorization of PETROBRAS. As soon as authorization is granted, the Coordinator will receive an automatic email from SIGITEC informing that the preparation of the work plan was authorized and can be prepared in a collaborative manner between the interested parties, allowing editing by the different users: ICT Coordinator or Brazilian Companies, Petrobras Technical Interlocutor and Covenantor user (ICT Support Foundation), if any. It should be noted that SIGITEC controls access so that there is no editing of the work plan by more than one user at the same time.

The Coordinator may delegate the editing of the work plan to other users. In this case, any change made by the delegate must be approved by the Coordinator. Proposals for work plans can be prepared by the Coordinator in SIGITEC in the menu option **Proposals > My Proposals**.

Both the Coordinator and the Technical Interlocutor can complete the preparation of the work plan. To do so, simply click on the "**Submit**" button on the SIGITEC Preparation screen. The proposed work plan must be approved by all actors (Coordinator, Technical Interlocutor and representative of the Support Foundation (Covenantor), if any). If the Coordinator realizes the need for any adjustment in the work plan, after the Interlocutor's submission, he/she may reject the submission and subsequently propose the new adjustment in the plan and submit it again. For this purpose, the option "**Return to Elaboration**" should be used for a new edition of the plan and "**Submit**" when completed. SIGITEC in this situation will return to the Interlocutor and Support Foundation user, if applicable, for a new round of approvals.



Due to the collaborative environment, there will no longer be the "Preliminary Technical Analysis" phase, previously carried out by the Technical Interlocutors.



Processes that are "in preparation" at the Support Institution or Foundation (Covenantor) stopped for more than 60 (sixty) days in the same status, when submitted to PETROBRAS for analysis, will be analyzed based on the rules and guidelines in force at the time of submission. This guidance will be valid for proposals submitted to PETROBRAS as of 09/01/2018.

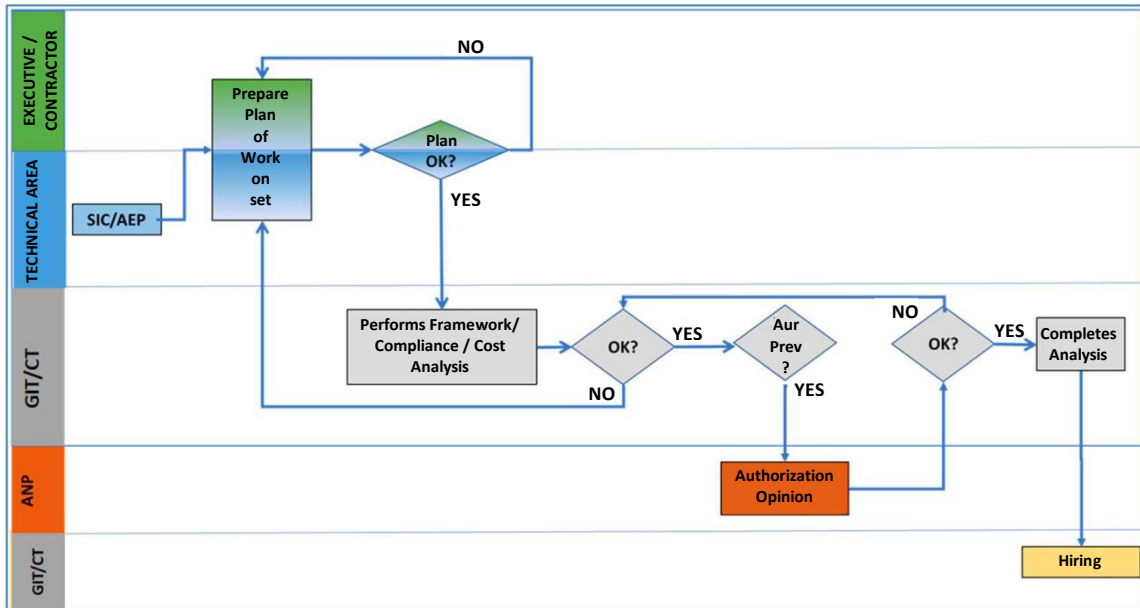


Figure 5: Macro Flowchart of the "Framework Analysis" Process of New Proposals

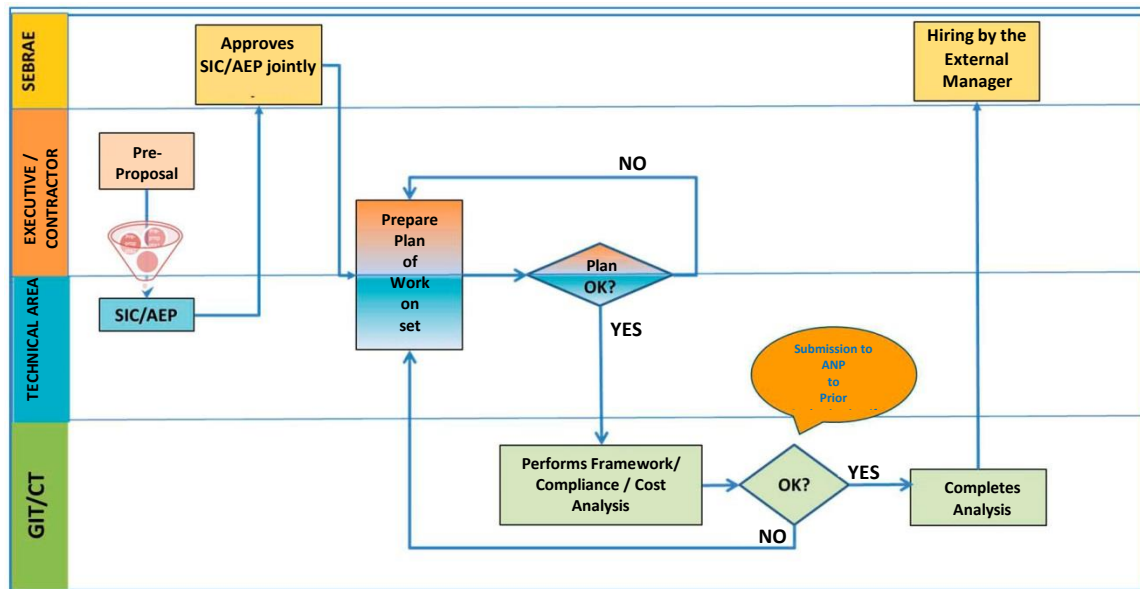


Figure 6: Macro Flowchart of the "Framework Analysis" Process of New Proposals for processes with External Manager



It should be noted that the pre-proposal functionality, at the moment, is only allowed for Projects in compliance with the Notices with External Manager, e.g. SEBRAE Notices.

4. Guidelines for Preparing the Work Plan of the Projects to Comply with the R&DI Investment Obligation Clause

The following topics contain guidelines and clarifications regarding the items to be completed or reviewed in the collaborative preparation of the work plan for the projects in compliance with the obligation clause for investment in R&DI with ANP and ANEEL.

The following guidelines apply to the legal instruments: cooperation agreement and technological development contract. Specific differences in processes will be dealt with within each specific item, if any.

4.1. Projects for Compliance with ANP Technical Regulation

4.1.1. Steps and Activities

- For each project activity, a step must be selected.
- A maximum of 30 activities are allowed. The activities should be detailed, making it clear: “what” and “how” one intends to perform. Finally, the starting month and the closing month of the activity must be informed.
- The planned activities are important tools for monitoring the project. The progress of the activities will be presented in the Management Monitoring Reports (RAG) and will be important to identify not only deviations, but also to support the authorization for the transfer of installments by Petrobras.
- The inclusion of **professionals with an administrative function or management** activities of the Cooperation Agreement, such as "performing accountability", is not allowed. Only activities that are part of the execution of the object of the Cooperation Agreement are allowed.
- The preparation of Technical or Management Reports should not be foreseen as an activity, as there is a specific field in SIGITEC for their prediction.

4.1.2. People Involved

- All members of the executing team, related or non-related to the ICT or participating Brazilian Companies (executors or co-executors), must be listed, whether or not these resources are remunerated with resources from the R&DI clause, which will receive any budget resource (daily and/or tickets) in the period considered for the project.
- For accredited ICT, project Coordinators (Principal and Co-executor) must be registered in ANP's R&D Institutions Accreditation System (SIPED) as a member of the technical team of all accredited Research Units that are part of the work plan. The CNPJ of the R&D Institution will also undergo validation in the same system. If they are not in the SIPED record, it is necessary to update with the Regulatory Agency by ICT itself.
- Even if the infrastructure projects do not have a budget for the executing team, the resume* of the people involved must be presented to validate the qualification level informed.

* The resume to be presented should be the Lattes resume for Academic Institutions. For the Company, we suggest Lattes, and another format may be sent.



If the team member is a foreigner, he/she must have a relationship with a Foreign Research Institution, according to RT 3/2015, and may be remunerated only through scholarship. During the preparation of the work plan, the foreign member must be signaled, and the following documents must be presented in the preparation of the work plan, and validated in the accountability, based on the information requested in RT 3/2015:

- Professional's resume*, proving the level informed and their competence in the area of activity;
- According to RT 3/2015, the foreign professional must have a relationship with a Foreign Research Institution, whose relationship may be required during the execution of the project in the accountability.

* The resume to be presented should be the Lattes resume for Academic Institutions. For the Company, we suggest Lattes, and another format may be sent. For foreign members, another format may be sent, however, preferably in Portuguese.

This mandatory guidance for the submission of documentation will become valid for proposals submitted to PETROBRAS as of 09/01/2018.

4.1.3. Travels

- For each travel, its type (national or international) must be selected, which type of event motivates the travel (meeting, training, field travel, technical visit, other), what is the justification for participation in the event, considering the objective of the project and the results and benefits for the research.



For travels whose purpose is participation in congresses, it is NOT ALLOWED to present work as an objective.

4.1.4. Predictive Reporting

- During the work plan preparation phase, the Coordinator must pay attention to the reporting schedule to be presented, **via SIGITEC**, in the project execution phase.
- The types and employment of each report are detailed below:
 - a) **Technical Report (RT)**: Report for technical monitoring of the Cooperation Agreement, which formally reports the results or progress made in the execution of the project, including the bibliographic review, the methodology (results and discussion of results) and the conclusions and/or recommendations. They must be related to the dates provided for in the payment schedule of the installments, where the term of the project must be taken into account, in order to evidence the physical and financial monitoring of the project, and its delivery must also be foreseen at the time of completion of the object of the agreement, and must be analyzed and approved, or not, by the Technical Interlocutor of the project. During the execution of the project the Coordinator may agree with the Technical Interlocutor of the project to change the RT prediction, cancel appointments or create new ones, in order to maintain the planning adhering to the

reality in the execution of the project. This change is made by the Technical Interlocutor of the project.

b) Management Monitoring Report (RAG): Report with completion in SIGITEC to update the schedule of activities and the summary description of the partial results achieved in the period. It is recommended that the RAG be concomitant with the Technical Reports or at least every one (1) year. The RAG approval is carried out by the Technical Interlocutor of the project. During the execution of the project, the Coordinator may agree with the Technical Interlocutor of the project to change the RAG prediction, cancel commitments or create new ones, in order to maintain the planning adhering to the reality in the execution of the project. This change is made by the Technical Interlocutor of the project.

c) Infrastructure Monitoring Report (IMR): Report for specific monitoring of contractual instruments that include infrastructure and/or equipment acquisition, being a reference for the release, or not, of new transfers. In the case of pending Infrastructure Monitoring Reports, the authorization process for the release of installments will not be initiated. The analysis of these reports is carried out by the team specialized in GIT/CT infrastructure. This schedule is parameterized in SIGITEC and will be established according to the investment amount of the laboratory infrastructure improvement projects and can be changed only by GIT/CT. Those responsible for the project in the technical area can monitor and consult these reports via SIGITEC.

d) Final Infrastructure Report (RFI): Project closure report, with details of the realization and format indicated by ANP. This report is mandatory in projects for improvement or implementation of laboratory infrastructure. They are evaluated by the team specialized in infrastructure of GIT/CT. The periodicity of this report is parameterized in SIGITEC and will be established according to the investment amount of the laboratory infrastructure improvement projects and can be changed only by GIT/CT.

Table 3- Limit Values Capital Expenditures for Creating Commitment to Infrastructure Reports - New Regulation

Minimum Value	Maximum Value	Frequency (in months)
R\$ 500,000.00	R\$ 2,000,000.00	6
R\$2,000,000.01	R\$ 5,000,000.00	4
R\$ 5,000,000.01	R\$ 999,999,999,999.99	3

4.1.5. Installment Planning

- The number of financial contributions provided for in the budget of the Cooperation Agreement must be compatible with the type of investment, budget availability of the program, physical-financial schedule of the project and technological area linked to CENPES, being defined in the contracting/negotiation phase.
- The Coordinator must know the following guidelines for proper installment planning:
 - a) The values corresponding to each proposed installment and its disbursement periods must be budgeted in coherence with the steps and activities established for each period (physical project schedule). Pay attention to the expenses with equipment or works and facilities, as they tend to be concentrated in the first installment of the project, as they can generate impacts for the fulfillment of the requirement of qualification of accountability. Project budgets that are solely and exclusively research, without equipment, tend to have uniform expenditures during the project. Transfers in a single installment should be avoided, for better project economy, except in cases that compromise the acquisition of equipment;
 - b) When it is already known in the planning that the purchase of an equipment will be carried out in more than 1 (one) installment, any equipment in installments must be provided in as many items as the number of installments, for example, one equipment will be paid in 2 installments: one item stating "Equipment X – Installment 1", another item "Equipment X – Installment 2". This type of planning must be ratified by the sector

of purchases (Covenantor, if any). This guidance is to minimise the risks of financial reformulation in implementation;

c) The purchase of imported equipment should not be divided, due to the risk of exchange variation (which may make it impossible to pay future installments to the supplier), and minimizing the risk of value additives due to insufficient quotations;

d) The value reserved for the installment must include the amount necessary to remunerate the entire executing team during the corresponding period of the installment;

e) After the analysis and approval of said Accountability, the release of the next transfer must be approved by the manager and technical interlocutor of the Agreement. It is recommended that the installment disbursement schedule takes into account the average transfer time of PETROBRAS Finance that is 30 days;

f) It is suggested that the Technical Reports are linked to the dates provided for in the installment disbursement schedule, where the project term should be taken into account, so that the process has better physical and financial monitoring throughout the project's term;

g) Petrobras suggests that, for better physical and financial monitoring of the project, in addition to assisting in the accountability, the installments must be provided for 6 (six) months or 12 (twelve) months, or as needed by the project, respecting the interval of 5 months between one installment and another, in addition to the total term of the project, so that there is sufficient time for the execution of at least 50% of the transfer value and accountability. The transfer of the last installment must occur at least 4 (four) months before the end of the contractual instrument.

4.1.6. Requested Budget

The following topics present the guidelines, by heading, to assist in completing the requested budget of a work plan. The items will be made available by SIGITEC according to the type of investment defined for the project scope, based on RT 3/2015.

All work plans submitted for framework analysis will have a cost evaluation (except for a technological development contract, which is not characterized as a business opportunity) based on values available on the internet in order to validate the values presented in the plan. No referential budget will be made, nor will formal requests for quotations or commercial proposals be made with suppliers. Where applicable, ANEEL projects will follow the same cost evaluation assumptions for ANP projects.

Considering that the values submitted in the proposals are reference values for subsequent contracting of services or acquisition of goods by the Support Foundation (Covenantor) or Brazilian Companies in the research projects and that each Institution or Company has specific definitions and criteria for purchases and bids in the execution, the evaluations of costs in planning focus on validating the presented values of the items, based on the minimum documentation required.

The description of the items must avoid information such as: name of supplier and technical characteristics, however, to meet the requests that may be requested for the characterization of the item, these must be informed in "Observations/Manifestations", or attaching documentation, otherwise, during execution there may be a divergence in the accountability, generating the need to consult the manager for approval of the expense for the particular item.

Any documents sent to validate the cost of the item, whether proposals/invoices/budgets/quotation/pro forma or even email from the supplier with the acquisition information, must be submitted via the SIGITEC system, for

proof of the budgeted value. The document to be submitted must be the original scanned in a structured, legible manner, and containing basic information of the supplier that allows traceability of the origin and information, such as, corporate name or trade name, CNPJ, signature and CPF of the person responsible for the company for forwarding the proposal so that its origin is guaranteed.

If the validity of the proposals, it must be less than 6 months when contemplating the purchase of material and/or equipment along with the proposed service. For proposals/invoices/budgets/quotation/pro forma that include only labor (HH), the validity must be less than 12 months, both retroactively from the date of submission of the proposal for analysis in SIGITEC, except for an express indication of validity in the supplier's budget that is greater than the term indicated herein.

This observation is valid for any rubrics/items that require presentation of supplier information to support the values presented.

In the case of acquisition of imported goods, whose proposal is submitted by a National Representative and already has the rates and taxes of "nationalization" of the item, this should be considered "national", even if the proposal comes in foreign currency. Proposals submitted from a foreign supplier, which do not have import and clearance fees in their value, the equipment should be considered "imported". In both cases, it is up to the cost team to analyze whether there is duplicity with ancillary import expenses in the proposals presented, since the presentation or not of these expenses that will define the item "national" or "imported". This observation is valid for any rubrics/items that can be purchased through import.

The exchange quotation to be considered for the analysis of imported items will be that informed in the justification of the item together with the date of the consultation (Currency value_Date of Consultation_Source). If it has not been informed, the exchange rate considered will be the highest value between the date of submission of the proposal and the date of analysis of the proposal. The basis for consulting the quotation will be the Central Bank. This observation is valid

for any items that require foreign exchange valuation of imported items to support the values presented.



This guidance IS NOT VALID for the item "Daily and Allowance" whose exchange rate practiced and parameterized in SIGITEC is R\$5.04 = U\$1, being aligned with the average annual rate that is being adopted by PETROBRAS for planning 2023.

4.1.6.1. Type of Investment – Research and Development (R&D)


Capital Expenses – Equipment and Permanent Material


Guidance on compliance with RT 3/2015 and Compliance:

- We emphasize that the acquisition of equipment must be effectively for the expansion of the technical capacity to carry out R&DI. This need must be described in the justification of the item. -
- Permanent Material is one that, due to its current use, does not lose its physical identity, and/or has a durability of more than two years. Expenditure items that have a durability longer than the project execution period are considered Permanent Materials.
- In the classification of the expense with the acquisition of permanent material, some parameters must be adopted that, taken together, distinguish the permanent material of the Equipment:
 - ✓ The following can be considered as permanent material: household equipment, such as microwave, refrigerator, drinking fountains, tooling (e.g. drills), furniture in general, low-capacity Split air conditioning, general and common computer equipment, such as a printer, simple monitors, desktops and low-performance notebooks.
 - ✓ The following should be considered as equipment: high-capacity computers, high-resolution monitors, high-performance desktops and notebooks, large refrigeration system or central

air-conditioning, and equipment for the research in question, including microscopes, measuring equipment (e.g. viscometer, etc.).

- ✓ In the case of acquisition of imported Permanent Equipment and Material, for each imported item, the justification must include: the reasons for not acquiring a similar national, in addition to the indication of the exchange rate used in the "justification" field (Currency value_Date of Consultation_Source).
- The expenditure elements "Permanent Equipment and Material" may be related to a Specific Laboratory Infrastructure Improvement Project or to a R&DI project or program executed by an Accredited ICT. In the case of a R&DI project or program, the purchase of Equipment and Permanent Materials is allowed provided that the total expenses related to the project associated with the infrastructure (Works and Facilities + Equipment and Permanent Material) do not exceed the amount of R\$500 thousand and must be directly related to the execution of the scope of the R&DI project.
- Materials and components related to the construction of prototypes and experimental units must be informed under the heading "Prototype or Experimental Unit".
- The materials that will constitute an infrastructure improvement must be inserted under the rebric "Permanent Material", as they refer to infrastructure improvement works, such as: brick, electrical or hydraulic material, connections, etc.

 **At the time of accountability, the quantity and the unit value of the expected items will be considered.**

 **According to the Competitiveness Manual, the values foreseen in the Competitiveness Environment for the capital expenditure items (Equipment and Permanent Material + Works and Facilities) MAY NOT EXCEED in the preparation of the detailed work plan.**

Guidance on the budget evaluation of the items:

- For all equipment and permanent material, whose total value of the item is equal to or greater than R\$50 thousand, it is mandatory to submit proposals/invoices/budgets/quotation/pro forma or even email from the supplier, via the SIGITEC system, to prove the budgeted value. The document to be submitted must be the original scanned in a structured, legible manner, and containing basic information of the supplier that allows traceability of the origin and information, such as, corporate name or trade name, CNPJ, signature and CPF of the person responsible for the company for forwarding the proposal to ensure its origin and validity.
- Shopping carts and/or screen print will be accepted as long as it is possible to identify the date of the consultation (acceptable screen print containing the information of the computer clock);
- For all items, it is necessary to inform in the justification the technical characteristics and/or minimum specifications that allow the identification and value of the item in relation to the market to validate the costs associated with the equipment or permanent material requested.
- In the case of acquisition of imported goods, whose proposal is submitted by a National Representative and already has the rates and taxes of "nationalization" of the item, this should be considered "national", even if the proposal comes in foreign currency. Proposals submitted from a foreign supplier, which do not have import and clearance fees in their value, the equipment should be considered "imported". In both cases, it is up to the cost team to analyze whether there is duplicity with ancillary import expenses in the proposals presented, since the presentation or not of these expenses that will define the item "national" or "imported".
- The exchange quotation to be considered for the analysis of imported items will be that informed in the justification of the item together with the date of the consultation (Currency value_Date of Consultation_Source). If it has not been informed, the exchange quotation considered will be the highest value between the date of submission of the

proposal and that of the date of examination of the proposal. The basis for consulting the quotation will be the Central Bank.

Capital Expenses – Works and Facilities

Guidance on compliance with RT 3/2015 and Compliance:

- This item must relate to the expenses for the construction of civil works for the construction of new buildings, the addition of area in existing buildings and the renovation of physical facilities, as well as expenses with technical support services related to infrastructure.
- In the case of a R&DI project or program, the execution of small renovation and adaptation works of laboratory facilities is allowed provided that the total expenses related to the project associated with infrastructure (Works and Facilities + Permanent Equipment and Material) do not exceed the value of R\$500 thousand. Paying attention to the following recommendations for items of Works and Facilities:
 - ✓ For items with a value of less than R\$50 thousand, it is mandatory to present a document in order to understand the description and dimensioning of each service to be performed the renovation that will be carried out with photos of the current infrastructure;
 - ✓ For items above R\$50 thousand (inclusive), it is mandatory to present a detailed proposal and photos of the current infrastructure.
 - ✓ When **the sum of the civil works expenses**, provided for in the "Works and Facilities" section, **or above R\$100 thousand** , it is mandatory to present a Descriptive Memorial of the renovation or improvement project, containing the technical specifications necessary for the execution of the renovations, which must include the description and dimensioning of each service to be performed, indicating the places where all the interventions provided for in the section will occur, as well as photos of the current infrastructure (sketches for installation services, gases, mezzanines, benches and others, when applicable), being also

necessary to indicate the technician responsible for the information rendered/provided.



To support the clarification of the various doubts regarding infrastructure services in the Cooperation Agreements, the ANP was asked for its opinion, which clarified:

"Infrastructure Services:

"Services necessary for the operationalization of the equipment, such as: installation, assembly, commissioning and initial calibration, in the case of new equipment, and recovery or upgrade , calibration, renovations and others necessary for the operationalization of equipment and instruments in the case of existing equipment, should be considered under"Works and Facilities".

Guidance on the budget evaluation of the items:

- Considering that the values submitted in the proposals are reference values for subsequent contracting of the services by the Support Foundation (Covenantor) in the research projects and that each Institution has specific definitions and criteria for bidding, the cost assessments related to the services related to the improvement of the laboratory infrastructure under the heading "Works and Facilities" focus on validating the civil works services, based on the minimum documentation required for the services requested.
- The validation of the values submitted is carried out considering consultations based on values available on the internet, as well as reference tables (when applicable), SINAPI and SICRO for services related to civil construction, in order to validate the values presented in the plan. No referential budget will be made, nor will formal requests for quotations or commercial proposals be made with suppliers.
- The values submitted in the proposal must be in accordance with the documentation presented.

- For all equipment and permanent material, whose total value of the item is equal to or greater than R\$50 thousand, it is mandatory to submit proposals/invoices/budgets/quotation/pro forma or even email from the supplier, via the SIGITEC system, to prove the budgeted value. The document to be submitted must be the original scanned in a structured, legible manner, and containing basic information of the supplier that allows traceability of the origin and information, such as, corporate name or trade name, CNPJ, signature and CPF of the person responsible for the company for forwarding the proposal to ensure its origin and validity.

As for the validity of the proposals, they must be less than 6 months when contemplating the purchase of material and/or equipment along with the proposed service. For proposals/invoices/budgets/quotation/pro forma that include only labor (HH), the validity must be less than 12 months, both retroactively from the date of submission of the proposal for analysis in SIGITEC, except for an express indication of validity in the supplier's budget that is greater than the term indicated herein.



According to the Competitiveness Manual, the values foreseen in the Competitiveness Environment for the capital expenditure items (Equipment and Permanent Material + Works and Facilities) MAY NOT EXCEED in the preparation of the detailed work plan.



For projects that have the contribution of the Brazilian Industrial Research and Innovation Company (EMBRAPII) as another source, due to the restrictions in its Operating Manual of the EMBRAPII IF Poles, such as: not allowing the acquisition of equipment and permanent material as long as they are components integrated with the result of the project (prototype) and the non-permission of services that fit as "works and facilities", we suggest that the project be divided into two: a purely R&D project, where it would meet the requirements of EMBRAPII, and another Infrastructure Improvements, where the items not accepted by EMBRAPII would be foreseen, but which would be in compliance with RT 3/2015. If it is not possible to separate the project into two, these items not allowed by EMBRAPII must be absorbed by the Institution as a counterpart, or be provided for under the heading "*Indirect Costs of Petrobras contribution or under the heading "Operational Support Expenses"* of EMBRAPII contribution, thus not conflicting with the ANP's requirement that these acquisitions and services be provided for under the headings "Permanent Equipment and Material" and "Works and Facilities", respectively.

Current Expenses – Executing Team

Guidance on compliance with RT 3/2015 and Compliance:

- Under this heading, the expected expenses of remuneration with the team in the execution of the work plan must be indicated.
 - Only researchers residing in the country can benefit from project resources under the ANP Regulation. Foreign researchers can only be financed through scholarship and for the period in which they are exercising the activities of the project in Brazil, whose scholarship must have at least 20 hours of dedication per week.
 - The ANP's RT 3/2015 establishes as the maximum monthly amount for a member, the remuneration ceiling of the federal public service, represented by the monthly allowance of the Ministers of the Federal Supreme Court (the maximum monthly amount is the sum of all the monthly remuneration provided for the member both in the projects "under analysis and "in contracting"and"in execution").
 - The executing team can be formed by 2 (two) types of professionals: related and non-related to ICT or Brazilian Company.
 - For members already defined (appointed), it will be required the presentation of the Resume* of the researchers in the preparation of the work plan, as well as for foreign researchers. Go to the “Include Team Documents” link to include Resumes.
- *The resume to be presented should be the Lattes resume for Academic Institutions. For the Company, we suggest Lattes, and another format may be sent, provided that the information for level validation is easily identified.



It is the sole and exclusive responsibility of the Coordinator and Covenantor the correct framework in the work plan of the team members at the levels, that is, the resume must be adhered to the level according to "Annex 1: Table of Positions" of this Manual, and the Supervisor of the Cooperation Agreement must work with the Coordinator and Covenantor, in order to ensure the adherence of the indication

to that effectively provided for in the Work Plan, under penalty of full disallowance and return of the resource to the project account.

During the execution of the Cooperation Agreement, it is possible to request a financial reformulation to adapt the work plan before submitting the accountability.

Related Personnel:

- Related Personnel means any professional with an **employment relationship with one of the proponents of the Cooperation Agreement** (Accredited ICT or Brazilian Company), and such denomination is not applicable to students of the Universities.
- Expenses with related personnel are reimbursement for the hours dedicated to the Research project, considering that the professionals participating in the projects are already paid to work for Accredited ICT or Brazilian Company.
- All members linked to **Public** Accredited ICT must already be defined at the time of preparation of the work plan, as they belong to the effective staff of the same.
- **All members linked to the Private Accredited ICT, whose Bidder and Covenantor are the same, there is no obligation to define at the time of preparation of the work plan the related members.**



Team members who are linked to other ICTs that ARE NOT FORESEEN AS EXECUTORS AND/OR CO-EXECUTORS in the work plan must be treated as Non-Related Personnel. ONLY THOSE WHO HAVE A FORMAL RELATIONSHIP WITH THE BIDDER(S) OF THE WORK PLAN ARE CONSIDERED RELATED PERSONNEL.

At the moment of the accountability, documents proving the personnel related to the company will NOT BE ACCEPTED as proof for the personnel non-related to the

company. It is the sole responsibility of the Covenantor to ensure the correct administrative and financial management of the Cooperation Agreement.

- The maximum weekly workload of 20 hours for professionals linked to Public Accredited ICT must be respected. SIGITEC will observe the hours foreseen in current projects, in addition to the hours committed in other projects in the analysis and contracting phase;
- Exceptional cases may occur if the educational institution is Private, regarding the dedication to the research project of more than 20 hours per week of the researcher, which must be ratified **at the time of accountability** by the Dean, if the dedication remains greater than 20 hours;
- Under no circumstances will researchers with more than 40 hours of weekly dedication in projects with PETROBRAS be accepted;

It is the sole and exclusive responsibility of the Covenantor of the Cooperation Agreement to control the weekly workload and the remuneration limit established by ANP Technical Regulation No. 3/2015 of the members of the executing team provided for in the Cooperation Agreement.

- The way these expenses will be foreseen in the work plan will be a prerogative solely and exclusively of the Accredited ICT or Brazilian Company in the project, which may be:
 - Reimbursement for Hh:
 - The value of the Hh reimbursement should be indicated, according to the researcher's qualification. The limit values are defined by PETROBRAS for each professional level and are configured in SIGITEC; The Legal Charges and Benefits should be informed, limited to: health insurance, transportation vouchers and food allowance, in a specific field, when applicable. Any additional benefit will not be accepted, neither in planning nor in accountability. In the case of charges, PETROBRAS will assume as a basis the SINAPI reference tables of Caixa Econômica, **both in planning and accountability.**

- Professionals with remuneration for "Reimbursement for Hh" will not be accepted without the provision of charges and benefits for Institutions whose legal nature is "private legal entity". It will not be allowed to request an additive of value for the inclusion of charges and benefits not foreseen at the time of preparation of the proposal.
 - The obligation of charges and benefits for related parties is restricted to companies and Institutions that do not provide in their internal regulations for payment of scholarships to related parties.
 - Professionals will be accepted with compensation for "Reimbursement for Hh" without the provision of charges and benefits for Brazilian Companies, when informed that they are pro-labore, provided that documentation is presented to support this information. This information is the sole responsibility of the Bidder.
 - The bargaining agreements may be provided for in case of remuneration involving Hh, indicating the amount related to it, projected for the period of up to 7% per year.
- Reimbursement for Scholarship:
 - The participation of the researcher must be at least 12 hours for scholarships, and the scholarship must be in accordance with the researcher's qualification, and only one scholarship per CPF is allowed. The scholarship values defined by PETROBRAS for each level are configured in SIGITEC;
 - It should be noted that such possibility of reimbursement by scholarship is only available in projects with University and other ICT accredited by ANP;
 - Charges and benefits on the value of scholarships of any kind will not be accepted.
 - Payment of scholarships for companies is not allowed.

ii) **Non-related Personnel:**

- o It is understood as Non-Related Personnel professionals who have an employment relationship with the Covenantor, when this is different from the Bidder. This also includes ICT undergraduate and graduate students, and visiting researchers.
- o Expenses can be foreseen in the work plan as:
 - **Direct Remuneration**
 - Indicate the Hh value, according to the professional's qualification. The limit values are defined by PETROBRAS for each professional level and are configured in SIGITEC;
 - The maximum weekly workload of 40 hours must be respected, accounting for all projects in execution;
 - Professionals "non-related" with Direct Compensation will not be accepted without the provision of legal charges and benefits. **It will not be allowed to request an additive of value for the inclusion of charges and benefits not foreseen at the time of preparation of the proposal.**
 - The bargaining agreements may be provided for in case of remuneration involving Hh, indicating the amount related to it, projected for the period of up to 7% per year.
 - In cases where there is a need to foresee a dissidence, the budget for each year of the member must indicate the projected Hh with the informed dissidence. This value must be confirmed in the execution of the Cooperation Agreement in the accountability.

It is the sole and exclusive responsibility of the Covenantor of the Cooperation Agreement to control the weekly workload and the remuneration limit established by ANP Technical Regulation No. 3/2015 of the members of the executing team provided for in the Cooperation Agreement.

- Scholarships:

- The participation of the researcher must be at least 20 hours per week and the scholarships must be chosen according to the qualification of the professional, being allowed only one scholarship per CPF. This modality is allowed only in projects with Universities or other ICT accredited by ANP;
- Charges and benefits on the value of scholarships of any kind will not be accepted.
- Payment of scholarships for companies is not allowed.



If the team member is a foreigner, he/she must have a relationship with a Foreign Research Institution, according to RT 3/2015, and may be remunerated only through scholarship. During the preparation of the work plan, the foreign member must be signaled, and the following documents must be presented in the preparation of the work plan, and validated in the accountability, based on the information requested in RT 3/2015:

- Professional's resume*, proving the level informed and their competence in the area of activity;
- According to RT 3/2015, the foreign professional must have a relationship with a Foreign Research Institution, whose relationship may be required during the execution of the project in the accountability.

* The resume to be presented should be the Lattes resume for Academic Institutions. For the Company, we suggest Lattes, and another format may be sent. For foreign members, another format may be sent, however, preferably in Portuguese.

This mandatory guidance for the submission of documentation will become valid for proposals submitted to PETROBRAS as of 09/01/2018.

Guidance on the budget evaluation of the items:

- The verification of the values associated with the executing team is carried out member by member.
- The references used for the values of Hh (Direct Compensation or Reimbursement Hh) were based on IBEC* and SINE**, according to the researcher's qualification.

* Brazilian Institute of Cost Engineering

** National Employment System

- The values of collective bargaining will be analyzed and must be compatible with the established limit of up to 7% per year.
- In the case of charges, Petrobras will assume as a basis the SINAPI reference tables of Caixa Econômica Federal, both in planning and accountability.
- The presentation of the details/calculation memory to prove the proposed amounts of charges will be mandatory when the percentage practiced in the Work Plan is above that informed in the column "WITHOUT EXEMPTION" in the "MONTHLY WORKER" option of SINAPI.

SOCIAL CHARGES ON LABOR					
CODE	DESCRIPTION	WITH EXEMPTION		WITHOUT EXEMPTION	
		HOURLY	MONTHLY	HOURLY	MONTHLY
		%	%	%	%

- The Legal Charges and Benefits should be informed, limited to: health insurance, transportation voucher and food allowance, in a specific field, when applicable. Any additional benefit will not be accepted, neither in planning nor in accountability.
- The values proposed for benefits must adhere to the values practiced by the market.

Current Expenses – Tickets

Guidance on compliance with RT 3/2015 and Compliance:

- In order for the tickets to be included in the budget, it is necessary to register the "Travel" previously in the "Travels" tab, and for each passage item in the budget, the travel to which the expense is related must be selected.
- The average value practiced by the airlines for the indicated destinations, in economy class or similar, must be used.



It will be necessary to fill out a spreadsheet with the details of each travel planned in the new proposal, when it is not possible to identify the number of participants and the place of destination of the event, to validate the costs of tickets and daily rates. This detailing will serve as a prediction and will not be required in accountability.

Guidance on the budget evaluation of the items:

- The verification of the values of the tickets is carried out **considering an excerpt (city or region or country)** according to the support spreadsheet presented. The reference values for tickets informed in the work plan must be the average value practiced by the airlines for the indicated destinations, in economy class or similar

Current Expenses – Daily or Allowance

Guidance on compliance with RT 3/2015 and Compliance:

- To include expenses with daily rates or cost allowance in the budget, it is necessary to register the "Travel" previously in the "Travels" tab.
- The value of the daily rates to be paid must cover the costs of travel, food and lodging.
- When a foreign Visiting Researcher comes to Brazil, the travel will be international, but with a national daily rate (or allowance, depending on the case), that is, with Brazil as destination, the amounts to be paid per daily rate or allowance will be the amounts paid to the national territory (being limited to up to R\$500.00 (five hundred reais) per daily rate).
- In case of travel lasting more than 15 days and less than 1 year, the granting of allowance is allowed, and must be defined at the time of preparation of the proposal, or reformulated as needed by the project, and must follow the rules presented in RT 3/2015 and its Guidance Manual.

Guidance on the budget evaluation of the items:

- The reimbursement values of national and international daily rates must follow the specific table of RT 3/2015;
- For international travel, it is mandatory to specify the destination country for validation of the daily limit value by RT 3/2015.



The values of the daily rates or international allowance will be planned according to the dollar defined in the system, and the values in reais must be respected during the accountability. The value of the exchange to be practiced at the time of planning should be R\$5.04 = US\$1, being aligned with the average annual rate that is being adopted by Petrobras for planning 2023. The prediction of daily rates

or allowance must be consistent with the planned travels, being carried out in the accountability, the validations according to RT 03/2015. In this way, attention should be paid to the limits of daily rates and allowance per country at the time of travels.

Current Expenses – Consumables

Guidance on compliance with RT 3/2015 and Compliance:

- Consumables are considered to be expenditure items that are consumed, lose their physical identity or have their use limited over the term of the project. Examples: Glassware, reagents, consumables for laboratory use, fuels, gases, electrical materials, electronics, tools, spare parts, other maintenance materials, chromatographic column, etc.
- The materials that **will constitute an infrastructure improvement** must be inserted under the rebric "Permanent Material", as they refer to infrastructure improvement works, such as: brick, electrical or hydraulic material, connections, etc.
- For a better execution of the project, it is recommended that expenses with consumables are grouped by similarity (of the same nature) within the same item, for example, office materials, computer materials, glassware, reagents, PPE, etc. Materials of different natures must be presented in different items.
- Display the total value of the item. The value must be detailed in the attached spreadsheet in order to validate it. The actual quantity of consumption of the item must be presented at execution during accountability.
- In the descriptions of the consumable, vague or generic terms such as "others", "materials in general", "etc", "for project development" will not be allowed.
- For imported consumables, it must be explained in the justification the non-acquisition of similar domestic **and the exchange quotation considered.**

- Expenses related to materials that will be used in the construction or installation of a prototype or experimental unit must be listed under the specific heading "PROTOTYPE".

Guidance on the budget evaluation of the items:

- For items above R\$ 16 thousand (inclusive), a calculation memory must be inserted in SIGITEC, containing the following information: description of the item, quantity, unit value and total value, in addition to the characteristics and/or minimum specifications, for validation of the item with values practiced by the market. This value was established in accordance with Petrobras Internal Standard.
- For values below R\$16 thousand, it will be at the discretion of the PETROBRAS proposal analysis team to request calculation memory, if there is a need for a better understanding of the value and specificity of the item presented.
- The values submitted in the work plan must be in accordance with the documentation presented.
- The exchange quotation to be considered for the analysis of imported items will be that informed in the justification of the item together with the date of the consultation (Currency value_Date of Consultation_Source). If it has not been informed, the exchange quotation considered will be the highest value between the date of submission of the proposal and the date of analysis of the proposal. The basis for consulting the quotation will be the Central Bank.

Current Expenses – Third Party Services

Guidance on compliance with RT 3/2015 and Compliance:

- SIGITEC is configured to make available only the services available for the type of investment corresponding to the project, considering the standards of RT 3/2015.
- Under no circumstances is the contracting of services to carry out R&DI activities accepted.
- The justification of the item must include the reason for the impossibility of execution by the Executor and the need for the service for the results of the research.
- Consultancy expenses are not allowed.
- Services that may be performed by the Executing Institution are not allowed.
- Exceptionally, expenses abroad related to specialized services of a complementary nature may be allowed, provided that it is demonstrated that such services cannot be performed in Brazil. It is only allowed for legal entities.
- Support services, promotion or organization of events of any nature are not accepted.
- It is not allowed to enter any type of labor benefit in this rubric. These values must be provided for in the item "Charges and Benefits" under the heading "Executing Team".
- Third Party Services related to specific project of Basic Industrial Technology (BIT), construction of prototypes and experimental units and technical training of suppliers should be provided for in the specific rubrics.
- The Third Party Services related to the improvement of laboratory infrastructure must be informed under the heading of Works and Facilities. The appointment of these services under this heading may compromise the legal framework of the project and consequently the acceptance of ANP, since the limit of R\$500 thousand may be being disrespected. See note below on "Other Support Services".

- o In the revision of the Regulation, ANP included the "Qualification and certification services of the technologies developed" allowing, then, the payment of qualification and certification service for the technology scope of the research.
- o The payment of the services of certifying entities admitted in a specific project of Basic Industrial Technology aims at the incorporation of quality and performance requirements, the conformity assessment of the service, product or process, new or improved, resulting from research and technological development carried out in the country.



With the revision of the Regulation, ANP added the type of service "Maintenance Service", and it is no longer necessary to be provided for in "Other Support Services". Maintaining the understanding that these are *services performed throughout the project that aim to maintain the proper functioning of equipment that is already in operation, such as preventive maintenance and corrective maintenance.*

In the "Justification" field, the description of the need for this service, the importance of this equipment for obtaining the results of the research, in addition to identifying all the equipment that will be subject to maintenance must be presented. The planned maintenance schedule and the calculation memory of the requested value may be requested, when there is a need for further clarification.

It is important to note that the work plans that have the equipment maintenance services provided for in the calculation memory of Indirect Costs should not provide this same resource as "Maintenance Services" in order to avoid duplicity.

This guidance will be valid for proposals submitted to PETROBRAS as of 09/01/2018.

Table 3 – Summary of admissible types of services

Rubric	Service Type	Equipment Type
THIRD PARTY SERVICE	Maintenance in general (preventive and corrective)	Operational Equipment
	Other calibration services (equipment in operation)	
WORKS AND FACILITIES	Commissioning, including maintenance for recovery and upgrade of existing equipment	Non-operating equipment
	Initial calibration (new equipment)	

For ANP, there is no limit with respect to the item "Third Party Services" as to the value of the project.

Guidance on the budget evaluation of the items:

- For all items of Third Party Services whose value is equal to or greater than R\$50 thousand, including for maintenance items, it is mandatory to submit proposals/invoices/budgets/quotation/pro forma or even email from the supplier with the information of the acquisition, and must be submitted via the SIGITEC system to prove the budgeted value. The document to be submitted must be the original scanned in a structured, legible manner and must contain basic information of the supplier that allows traceability of the origin and information, such as, corporate name or trade name, CNPJ, signature and CPF of the person responsible for the company for forwarding the proposal/invoice/budget/quotation/pro forma/email to ensure its origin and validity.

Regarding the validity of proposals/invoices/budgets/quotation/pro forma, they must be less than 6 months from the date of submission for analysis when contemplating the purchase of material and/or equipment along with the proposed service. For proposals/invoices/budgets/quotation/pro forma that include only labor (HH), the validity must be less than 12 months from the date of submission for analysis, in both cases, except for the indication of the date of submission for analysis, in both cases, except for an express indication of validity in the supplier's budget that is greater than the term indicated herein.

- For services performed abroad, the ancillary import expenses must be provided for in the item itself.
- The exchange quotation to be considered for the analysis of imported items will be that informed in the justification of the item together with the date of the consultation (Currency value_Date of Consultation_Source). If it has not been informed, the exchange quotation considered will be the highest value between the date of submission of the proposal and the date of analysis of the proposal. The basis for consulting the quotation will be the Central Bank.
- Display the total value of the item. The value must be detailed in the attached spreadsheet in order to validate it. The actual quantity of services, per Invoice, must be detailed in the execution during accountability.
- For the submission of proposals, it is necessary to detail the services to be performed, as well as the respective unit and total values, as well as taxes and other expenses related to the composition of costs, which enable their validation.
- It is necessary to inform the minimum technical characteristics that allow the identification and value of the item in relation to the market.
- For items below R\$50 thousand, it will be at the discretion of the PETROBRAS proposal analysis team to request calculation or proposal memory, if there is a need for a better understanding of the service framework regarding RT 3/2015 and value presented.
- The values submitted in the work plan must be in accordance with the documentation presented.

Current Expenses – Other Goods and Rights

Guidance on compliance with RT 3/2015 and Compliance:

- Depending on the type of investment and the project partner, financing of the following types of assets and rights is possible:
 - ✓ Software - Acquisition of software license;
 - ✓ Bibliographic material (acquisition of books, media and periodicals);
 - ✓ Acquisition of Geological, Geochemical and Geophysical Data from ANP, pursuant to ANP Resolution No. 11/2011;
 - ✓ Acquisition of Data not regulated by ANP, such as aerial photographs, satellite images and maps;
 - ✓ Other items that are not Permanent Equipment or Material, but that have a permanent nature.

- If the item is imported, the justification must include an indication of the exchange rate used and the Accessory Import Expenses, if any, must be provided for under the heading "OTHER EXPENSES"



According to the ANP Regulation, "GGG data, classified as public in the form of ANP Resolution 757/2018" means those related to research, exploration or production of Oil and Natural Gas in Brazilian Sedimentary Basins, being regulated by ANP. GGG DATA FROM ABROAD (IMPORTED) CANNOT BE PURCHASED WITH RECOURSE TO THE R&DI CLAUSE. GGG data are NOT included in the classification of "other technical data".

Guidance on the budget evaluation of the items:

- For all Goods and Rights items, whose total value of the item is equal to or greater than R\$50 thousand, it is mandatory to submit proposals/invoices/budgets/quotation/pro forma or even email from the supplier, via the SIGITEC system, to prove the budgeted value. The document to be submitted must be the original scanned in a structured, legible manner, and containing basic information of the supplier that allows traceability of the origin and information, such as, corporate name or trade name, CNPJ, signature and CPF of the person responsible for the company for forwarding the proposal to ensure its origin and validity.
- It is necessary that the products to be acquired are detailed, as well as the respective unit and total values, in addition to other expenses related to the composition of costs, which allow their validation.
- The exchange quotation to be considered for the analysis of imported items will be that informed in the justification of the item together with the date of the consultation (Currency value_Date of Consultation_Source). If it has not been informed, the exchange quotation considered will be the highest value between the date of submission of the proposal and the date of analysis of the proposal. The basis for consulting the quotation will be the Central Bank.

Current Expenses – Prototype or Experimental Unit

Guidance on compliance with RT 3/2015 and Compliance:

- o Only expenses for the construction of a prototype or experimental unit are allowed: materials and components or services, not being allowed testing services or other types of services, these should be provided under the heading "Third Party Services".
- o For expenses related to the contracting of Third Party Services for the Construction of a Prototype or Experimental Unit when the construction is carried out in Brazil, only Brazilian companies, other than the same company that is executing the Cooperation Agreement, or that is part of its Group, are admitted.
- o Present the total value of the item when, both for material and for third party services. The value must be detailed in the attached spreadsheet in order to validate it. The actual quantity of services, per Invoice, must be detailed in the execution during accountability.
- o If the item is imported, the justification must include: the reasons for not acquiring a similar national, in addition to indicating the exchange rate used.
- o In the revision of the Regulation of September 2019, ANP began to admit that the prototype construction project or experimental unit resulting from R&D activity carried out mainly in the country and partially abroad may be submitted to the prior authorization of the Agency, although this step is optional, we will maintain consultation with all processes.

Guidance on the budget evaluation of the items:

- o For items of Third Party Services and Material or Component for the construction of the prototype, whose total value of the item is equal to or greater than R\$50 thousand, it is mandatory to submit proposals/invoices/budgets/quotation/pro forma or even email from the supplier, via the SIGITEC system, to prove the budgeted value. The document to be submitted must be the original scanned

in a structured, legible manner, and containing basic information of the supplier that allows traceability of the origin and information, such as, corporate name or trade name, CNPJ, signature and CPF of the person responsible for the company for forwarding the proposal to ensure its origin and validity.

As for the validity of the proposals, they must be less than 6 months when contemplating the purchase of material and/or equipment along with the proposed service. For proposals/invoices/budgets/quotation/pro forma that include only labor, the validity must be less than 12 months, both retroactively from the date of submission of the proposal for analysis in SIGITEC, except for an express indication of validity in the supplier's budget that is greater than the term indicated herein.

- If it is consumable material, it is mandatory to present a calculation memory for all items whose value is equal to or greater than R\$16 thousand.
- For the submission of proposals, it is necessary to detail the services to be performed, as well as the respective unit and total values, as well as taxes and other expenses related to the composition of costs, which enable their validation.
- The exchange quotation to be considered for the analysis of imported items will be that informed in the justification of the item together with the date of the consultation (Currency value_Date of Consultation_Source). If it has not been informed, the exchange quotation considered will be the highest value between the date of submission of the proposal and the date of analysis of the proposal. The basis for consulting the quotation will be the Central Bank.
- In the case of acquisition of imported goods, whose proposal is submitted by a National Representative and already has the rates and taxes of "nationalization" of the item, this should be considered "national", even if the proposal comes in foreign currency. Proposals submitted from a foreign supplier, which do not have import and clearance fees in their value, the equipment should be considered "imported". In both cases, it is up to the cost team to analyze whether there is duplicity with ancillary import expenses in the proposals presented, since the presentation or not of these expenses that will define the item "national" or "imported".



According to an opinion issued by ANP on 05/03/2019, software development will only be accepted provided that it involves significant technological or scientific advances.

Current Expenses – Other Expenses

i) Ancillary Import Costs

Guidance on compliance with RT 3/2015 and Compliance:

- Ancillary import expenses relate to the acquisition of permanent equipment and materials, consumables and other imported goods and duties.
- Import expenses cover: freight, insurance, warehousing, taxes and fees.
- In the case of acquisition of imported goods, whose proposal is submitted by a National Representative and already has the rates and taxes of "nationalization" of the item, this should be considered "national", even if the proposal comes in foreign currency. Proposals submitted from a foreign supplier, which do not have import and clearance fees in their value, the equipment should be considered "imported". In both cases, it is up to the cost team to analyze whether there is duplicity with ancillary import expenses in the proposals presented, since the presentation or not of these expenses that will define the item "national" or "imported". Therefore, there can be no redundancy of import expenses.

Guidance on the budget evaluation of the items:

- Only ancillary import expenses related to the acquisition of imported software, inserted under the rubric "Other Goods and Rights", acquired by physical means, for example: CD, DVD, etc., will be allowed, except in specific and justified cases.
- It is mandatory to present details/calculation memory for any amount presented in the composition of ancillary import expenses during planning, and the taxation of a percentage is not accepted.



Surpluses or forecast of increase in exchange rate variation in this expense will not be admitted.

ii) Operating and Administrative Expenses

Guidance on compliance with RT 3/2015 and Compliance:

- Operational and Administrative Expenses (DOA) are related to the administrative and financial management of the obligations provided for in the agreements, agreements and contracts signed, with the intervention or not of Support Foundations.
- They are limited to up to 5% of the project value in R&DI cases and up to 3% of the project value in case of specific Laboratory Infrastructure Improvements projects, excluding the item "Other Expenses".
- They are admitted only in projects with Accredited ICT and, in the case of partnerships with Accredited ICT and Brazilian Companies, the amount must correspond to the part that belongs to the Accredited ICT.
- Bank fees and publication of the bidding process must be covered with the recourse of the DOA, therefore they must be provided for in this rubric.
- The Support Foundation (Covenantor) must define a single calculation variable to be used to infer the percentage of these expenses in each project. It should be used in all projects, and its change will only be allowed after

formal request of the Foundation through letter and approval of PETROBRAS, becoming valid only for projects in planning, which may require further analysis. These changes may not be less than 6 months apart.

- The expenses listed in the methodology do not need to be directly related to the R&DI activities carried out in the project, however, expenses already foreseen in the project work plan will not be accepted.
- The expected DOA values should be distributed equally in the planned installments. Heterogeneous distribution will not be accepted in the planning phase.

Guidance on the budget evaluation of the items:

- It is mandatory to attach the methodology for the DOA, signed and dated, including the expenses that will be the basis for calculating the percentage of these values in the projects, with the description of the expenses of the proposed project and details of the estimate presented by type of activity and reference values, in order to prove that there is no margin in this value.
- Due to the declaratory content of the information present, the methodology for the DOA may be signed by the person responsible for the body issuing the information, leader of the Support Foundation or authorizer of expenses of the Term, formally designated.
- The methodology should use the valid apportionment variable.
- It should be noted that the unit values demonstrated should have the same basis for other projects related to the same Support Foundation (Covenantor).
- If the expense statement is calculated using specific software, the methodology used must be presented, capable of providing the necessary information to validate costs through hours of dedication per activity and/or by an associated administrative team.
- If Petrobras deems it necessary, the editable file of the document presented may be requested, in order to facilitate the understanding of the methodology applied.



Pre-fixed fees are not allowed, even if informed in Internal Standards or Regulations.

iii) Indirect costs

Guidance on compliance with RT 3/2015 and Compliance:

- The Reimbursement of Indirect Costs refers to the use of the facilities and services, including, among others, expenses with water, electricity, maintenance, security and cleaning services, limited to 15% of the value of the project, excluding the item "Other Expenses".
- The Reimbursement of Indirect Costs in projects and programs qualified as improvement of laboratory infrastructure, support for the installation of R&DI and training and qualification of human resources is not allowed, in addition, these expenses are only admitted in projects with Accredited ICT. In the case of partnerships with Accredited ICT and Brazilian Companies, the amount must correspond to the part that belongs to the Accredited ICT.
- Expenses associated with the reimbursement of indirect costs may not be released in the form of apportionment, for any reason, in other expense items of the project. In projects with Companies, the value of the Hh of a professional hired within the scope of a project must reflect the value of the remuneration directly paid to the professional, and may not include any types of indirect costs.
- The ICT should define a single calculation variable to be used to infer the percentage of these expenses in each project. It should be used in all projects, and its change will only be allowed after a formal request from ICT through a letter and approval from Petrobras, which will be valid only for projects in planning, and may require further analysis. These changes may not be less than 6 months apart.
- The expenses listed in the methodology do not need to be directly related to the R&DI activities performed in the project; however,

expenses already foreseen in the project's work plan, such as equipment maintenance services, for example, will not be accepted.

- The expected DOA values should be distributed equally in the planned installments. Heterogeneous distribution will not be accepted in the planning phase.

Guidance on the budget evaluation of the items:

- It is mandatory to attach the methodology for Indirect Costs, signed and dated, including the expenses that will be the basis for calculating the percentage of these values in the projects, with the description of the expenses of the proposed project and details of the estimate presented.
- Due to the declaratory content of the information present, the methodology for Indirect Costs may be signed by the person responsible for the body issuing the information (Dean, Vice-Dean or Director), formally designated.
- The methodology should use the valid apportionment variable.
- The methodology applied to the reference project must be linked to the Institution's Internal Standard, which may be due to: the area of occupation, consumption, or other costs. It will be up to the Institution to demonstrate this methodology to calculate the factors to be used as a reference.
- To present the reference values for the statement of indirect costs, it is necessary to inform the base date of the information provided, as well as the details of such expenses to verify their admissibility.



Fixed rate investments are not allowed, even if they are informed in the Institution's Internal Rules or Regulations.

Current Expenses – Direct Costs

In the case of Units with availability of physical spaces exclusively for the performance of activities related to the term, the measurable expenses such as: energy, water and gas must be presented under the heading "Direct Costs", and must be proven by means of respective proof of payment.

It is important to note that, for the work plans that provide for the aforementioned expenses under the heading of direct costs, these should not be foreseen in the expenses of indirect costs in order to avoid duplication.

4.1.6.2. Type of Investment – Infrastructure Project

The topics presented below contain specific guidelines only for Bond Projects with the ANP, whose type of investment is Infrastructure.

In Phase 1, the justification of the request and a sufficient description for the characterization of the intended infrastructure must be presented, which allow the evaluation of the scope of the technical activities that will be covered by the executive project, observing the established in Technical Standards NBR 13531 and NBR 13532. The request must also be accompanied by an estimate of the overall budget of the intended infrastructure and in the case of infrastructure of greater size or complexity, the request must be accompanied by a Preliminary Architecture Study (EP-ARQ).

Phase 2 consists of the authorization stage for the actual execution of the intended infrastructure, and must be based on the following documents:

- **New building/ addition of area:** executive project and respective analytical budget completed in the previous stage, in addition to the execution schedule of the works and construction licenses, according to the technical documentation of the executive project.
- **Reform/ adjustment** with a value of less than R\$50 thousand: mandatory the presentation of the Descriptive Memorial of the reform or improvement project, containing the

technical specifications necessary for the implementation of the reforms, which must include the description and dimensioning of each service to be performed, indicating the places where all the interventions provided for in the item will occur, as well as photos of the current infrastructure (sketches for installation services gases, mezzanines, benches and others, when applicable).

- **Reform/ adjustment** with a value above R\$50 thousand (inclusive): it is mandatory to present a detailed proposal or cost estimate, photos of the current infrastructure, as well as descriptive memorial and sketches, when applicable. In addition, it is necessary to indicate the technician responsible for the information rendered/provided.

For the intended infrastructures that already have an executive project, the Authorization must be requested by the Oil Company in a single stage, and the justification for the execution of the intended civil works must be presented, accompanied by the executive project and the respective analytical budget already prepared.



ANP does not allow co-executors in infrastructure projects.

Proposal identification

- In infrastructure projects, the title cannot be the same as the R&D project, and should focus on the specific description of said infrastructure project so that there is more clarity about the scope of the project, and the presentation of the following Additional/Specific Information is mandatory:
 - ✓ Information on the existing infrastructure and indicating the lines of research and projects or programs that will be made possible by the new infrastructure;
 - ✓ Photographs of the existing infrastructure before the start of the project for projects with renovation or expansion of the area of existing units.
- The complete information of the R&D project that will be carried out later must be completed within the scope of the documentation of the R&D project itself,

in due course, however, the summary information on the R&D project can be mentioned in order to complement the description of the infra project, as justifications or additional information, but without generating duplicity.

- In the Justification, for the specific cases of Infrastructure, the relevance of the problem to be addressed by the project must be informed, showing how the expected results justify its execution, the need to assemble Infrastructure, justifying the defined area, the need for special facilities. The lines of research and projects related to the proposed Infrastructure, as well as the training available, must be indicated.
- In the specific work plan for carrying out civil works for the construction of new buildings, adding an area to existing buildings or renovating physical facilities, in the first stage of the ANP Prior Authorization, only expenses equivalent to technical services and executive project must be selected and recorded.
- After the completion of the executive project, prepare a new work plan for submission to the ANP's Prior Authorization with the expenses for the execution of the works.

Capital Expenses – Works and Facilities

Guidance on the budgetary evaluation of the items of "Works and Facilities":

- Considering that the values submitted in the work plans are reference values for subsequent contracting of the services by Covenantor Foundation in the research projects and that each Institution has specific definitions and criteria for bidding, the cost evaluations related to the services related to the improvement of the laboratory infrastructure under the heading "Works and Facilities" focus on validating the civil works services, based on the minimum documentation required for each type of service, that is, renovation/adaptation or new building/addition of area.

- The validation of the values submitted is carried out considering consultations based on values available on the internet, as well as reference tables (when applicable), SINAPI and SICRO for services related to civil construction, in order to validate the values presented in the plan. No referential budget will be made, nor will formal requests for quotations or commercial proposals be made with suppliers.
- The amounts submitted in the proposal must be in accordance with the documentation presented (estimate or budget or proposal).
- The documentation to be presented: proposals / invoices / budgets / quotation / pro forma or even email from the supplier with the acquisition information, must be submitted via the SIGITEC system, to prove the budgeted value. The document to be submitted must be the original scanned in a structured, legible form, with a date less than 6 months from the date of submission for analysis and the name of the highlighted supplier to ensure its origin and validity.

Current Expenses – Executing Team

- In Infrastructure implementation projects, remuneration expenses are not allowed with the executing team.
- Expenses with team for monitoring work must be covered by DOA.

4.1.6.3. Type of Investment – BIT (Basic Industrial Technology)

The topics presented below contain specific guidelines only for Bond Projects with ANP, whose type of investment is Basic Industrial Technology (BIT).

expensive Currents – Specific BIT Services

- Under this rubric, only expenses related to third party services related to Specific Basic Industrial Technology (BIT) Projects must be entered. This rubric will be available only in the case of specific BIT projects, being mandatory for all items of Third Party Services, whose value is equal to or greater than R\$50 thousand, submission of proposals/invoices/budgets/quotation/pro forma or even email from the supplier with the information of the acquisition, and must be submitted via the SIGITEC system, to prove the budgeted value. The document to be submitted must be the original scanned in a structured, legible form, with a date less than 6 months from the date of submission for analysis and the name of the highlighted supplier to ensure its origin and validity.
- This rubric should follow the same rules as the Third Party Services item of the other types of investment.

4.1.6.4. Projects with Brazilian Companies

The types of investment allowed to comply with the obligation to invest in R&DI with Brazilian Companies, as well as the allowable expenses due to the qualification of the project and size of the company are described in the ANP Guidance Manual. For further clarification, RT 3/2015 should be consulted.

Current Expenses – Executing Team

For the Executing Team rubric, Brazilian Companies must follow the same guidelines for other types of investment, with the exception of scholarships that are not admitted to companies, and the value of the man-hour (Hh) of a professional hired within the scope of a project must reflect the value of the remuneration directly paid to the professional, and may not include any types of additional costs.

Current Expenses – Prototype or Experimental Unit

Guidance on compliance with RT 3/2015 and Compliance:

- For the rubric of Prototype or Experimental Unit, Brazilian Companies must follow the same guidelines for other types of investment.

Counterpart

The rubric "COUNTERPART" is required only for companies, and must follow the guidelines of Petrobras.

- In projects executed by a Brazilian Company, the counterpart may be required, and the Analysis Committee in the contracting phase is responsible for this definition.
- Each counterpart item shall be classified as financial or economic.
- The counterpart must be detailed, and the amounts submitted in the work plan must be in accordance with the documentation presented to support its planning.
- The economic counterparts ⁶, which may be part of the project, will not be required to provide evidence in the accountability, but documents must be attached during the preparation phase of the work plan that proves such valuation.
- Proof in the accountability will be made only of the financial counterpart presented in the preparation of the work plan. The minimum % of

⁶ Economic contribution comprises costs calculated based on criteria for apportioning expenses related to the project, such as: accounting depreciation of an asset; bench rate; etc. The economic contribution also includes intellectual capital, the intangible assets of a company destined for the project. Given its nature, the accountability of this type of contribution is unfeasible, and criteria of reasonableness must be used for its analysis and acceptance by Petrobras. Source: SBS Quick Guide (today GIT/CT)

counterpart to be proven shall be proportional to the disbursement made by Petrobras of the respective portion being rendered.

- o The following will not be admitted as counterpart: Indirect Costs or Operational and Administrative Expenses that do not have proof of expenses directly with the project. Expenses associated with the reimbursement of indirect costs cannot be entered in the form of apportionment, in any capacity, in other project expense items, nor inserted in the man-hour value (Hh) of a professional within the scope of a project.
- o The following may be admitted as financial counterparts: acquisition of equipment and software for the project, third party services that have been contracted exclusively for the project and that are not for the execution of the partner company signing the Term, related members who are not in the team executing the Term, in this case a time sheet of the team that will be part of the company's counterpart must be presented. For this type of contribution there must be accountability.
- o All counterparts presented should be measured with estimates and valued for validation.

The remuneration of professionals should not be provided in the form of apportionment between the counterpart and the project budget. The member shall be remunerated in full for the project for a fixed period and the remainder of months shall be remunerated in full for the counterpart.

4.2. Projects for Compliance with the Procedures of the ANEEL R&D Program

For R&DI projects contracted in compliance with the obligation clause arising from Law No. 9,991, of July 24, 2000. The Procedures of ANEEL's Research and Development Program are indicated in PROR&D, available on the website of the National Electric Energy Agency (ANEEL).

The projects related to ANEEL must also be prepared and submitted via SIGITEC, which presents a specific form model. The Manual of the Research and Technological Development Program of the Electric Energy Sector presents in item 5.3, in its Chapter 5 – PREPARATION OF R&D PROJECTS, the items that may be considered expenses in the execution of a R&D project, and the main differences and particularities in relation to ANP service projects are presented below:

a) **Human Resources:** Personnel of the team necessary to achieve the objectives and expected results of the project. The unit cost (Hh) of each team member should not include fees, however, it may include installments related to taxes and charges. The hours allocated to each team member are limited to the time demonstrably dedicated to the project, and should not exceed 176 hours per month;

For remuneration of the executing team, the form model additionally presents the "ANEEL Title" field.

The inclusion as "Person Involved" of PETROBRAS employees in the Terms of Cooperation is allowed, provided that there are no transfers of resources (remuneration of any kind, daily rates, tickets, etc.) for this employee. For ANP projects this inclusion is not allowed in any nature.

b) Third Party Services: Services provided by individuals or legal entities contracted to carry out part of the objectives of a project, such as the construction and testing of prototypes and experimental plants, the manufacture of series and pioneer batch heads, market studies and the facility and/or maintenance of laboratories. The Third party services should be detailed as to their specification and need;

c) Consumables: Consumables for the execution of the project, such as graphic and data processing material, photography material, electrical and telecommunications facility material, chemical material and other perishable goods. Consumables must be detailed as to their specification and need;

d) Permanent Materials and Equipment: Permanent materials and equipment for the execution of the project, such as computer, software, printer, scanner, bibliographic material, laboratory tools and utensils and workshops, electronic and computer devices and/or equipment. They are for exclusive use during the execution of R&D projects and can be used in later R&D projects. The permanent materials and equipment must be detailed as to their specification and use;

e) Travel and Daily rates: Travel, daily rates and travel strictly related to project activities, such as tickets, boarding fees, rental or use of vehicles, taxis and daily rates (lodging and meals). Travel, daily rates and commuting should be detailed as to their specification and need;

f) Others: Registration services of intellectual property, communication, printing, binding, freight, equipment rental, registration fees for participation of members of the technical team of the project in events (congresses, symposia, conferences, etc.), costing of postgraduate courses related to the project theme, fees for project administration and mobilization of the existing infrastructure of the executor.

The resources for the participation of team members in international events (registration fee, tickets, and daily rates), will be exclusive to the presenter of the work, provided that it is the result of the project:

Guidance on the budget evaluation of the items:

- The costs related to the administration fee (operational and administrative expenses - DOA) of research centers or foundations related to higher education institutions, as well as the costs related to the mobilization of existing infrastructure (indirect costs - CI) of the executors, are limited to 5% of the contracted value (calculation basis), respectively. The operational and administrative expenses and the mobilization rate (indirect costs) must be provided for under the rubric "**Other**", and the calculation methodology must be presented by the Institution for that fiscal year. The calculation basis being:

$$\text{Project Total} - (\text{DOA} + \text{CI}) = \text{Calculation Basis}$$

- Expenses with facility and renovations of laboratories should not be consolidated under a single rubric. They must be broken down according to their accounting nature and classified separately among the six expense items defined in this Manual.
- If the product obtained in a project, regardless of the phase, has the possibility of commercial exploitation, it may include expenses aimed at conducting a market study, with a view to industrial production or commercialization, as well as the costs for incubation of a company aimed at achieving the insertion of the product of the project in the market. It is noteworthy that the costs for the promotion and marketing of R&D projects, except when in the market insertion phase, will not be accepted as expenses of R&D projects.
- Costs for postgraduate courses may be recognized as expenses for R&D projects, provided that the monograph, dissertation, or thesis is necessarily related to the project and that the author is a nominally identified member of the project team. Additionally, the

- costing must be limited to the project execution period, and the course may be paid in full in this period, even if its duration is longer than the project execution time.

All work plans submitted for framework analysis will have a cost evaluation. Where applicable, ANEEL projects will follow the same cost evaluation assumptions for ANP projects. Items that do not have comments, the guidelines remain the same as those given to the Projects for obligation with ANP.

5. Annexes

5.1. Annex 1: Table of Positions

Position	Job Description
Doctor III	Doctor for at least 15 years, with proven experience in doctoral guidance, for at least 12 years, in Foreign Institutions on the research topic in question.
Doctor II	Doctor for at least 10 (ten) years with experience in the execution of scientific-technological projects.
Doctor I	Doctor for at least 4 (four) years with experience in the execution of scientific-technological projects.
Newly Doctor	Professional with a complete doctorate (recent doctorate) with experience in the execution of scientific-technological projects.
Master II	Master for at least 5 (five) years with experience in the execution of scientific-technological projects.
Master I	Master for at least 2 (two) years with experience in the execution of scientific-technological projects.
Newly Master	Professional with a complete master's degree (recent master) with experience in the execution of scientific-technological projects.
Researcher II	Professional with complete higher education level with at least 5 (five) years of experience in project coordination or 12 (twelve) years of course completion
Researcher I	Professional with complete higher education level with experience in project coordination or 6 (six) years of course completion
Senior Professional	Professional with complete higher education level with more than 10 (ten) years of course completion
Full Professional	Professional with complete higher education level with more than 5 (five) years of course completion
Junior Professional	Professional with complete higher education.
Secondary Education Technician II	Complete technical mid-level professional with more than 10 (ten) years of course completion.

Secondary Education Technician I	Complete technical mid-level professional with less than 10 (ten) years of course completion
Technical Assistant	Professional with Complete Elementary School with more than 10 (ten) years of professional experience.
Mean Level/ Graduation *	Higher education or mid-level professional student.

* This position applies only to undergraduate scholarships.

5.2. Annex 2: Scholarship Table – NON-RELATED PERSONNEL

Scholarship Table - NON-RELATED PERSONNEL		
Function	Level	Type of compensation
RESEARCHER – A	Doctor II	SCHOLARSHIP - RESEARCHER
RESEARCHER – B	Doctor I or II	SCHOLARSHIP - RESEARCHER
RESEARCHER – C	Doctor I or II Recent Doctor	SCHOLARSHIP - RESEARCHER
RESEARCHER – D	Doctor I or II Newly Doctor Master II	SCHOLARSHIP - RESEARCHER
RESEARCHER – E	Doctor I or II Newly Doctor Master I or II	SCHOLARSHIP - RESEARCHER
RESEARCHER – F	Doctor I or II Newly Doctor Master I or II Newly Master	SCHOLARSHIP - RESEARCHER
RESEARCHER – G	Senior Professional	SCHOLARSHIP - RESEARCHER
RESEARCHER – H	Senior or Full Professional	SCHOLARSHIP - RESEARCHER
Researcher I	Senior or Full or Junior Professional	SCHOLARSHIP - RESEARCHER
RESEARCHER – J (TECHNICIAN)	Secondary Education Technician I or II	SCHOLARSHIP - RESEARCHER
SCHOLARSHIP STUDENT - UNDERGRADUATE STUDENT	Average Level / Graduation Secondary Education Technician I or II	SCHOLARSHIP - UNDERGRADUATE OR GRADUATE STUDENT
SCHOLARSHIP HOLDER MASTER'S STUDENT	Researcher I or II Junior Professional	SCHOLARSHIP - UNDERGRADUATE OR GRADUATE STUDENT
SCHOLARSHIP STUDENT - POSTDOCTORAL STUDENT	Researcher Master I Newly Master	SCHOLARSHIP - UNDERGRADUATE OR GRADUATE STUDENT
SCHOLARSHIP STUDENT - POSTDOCTORAL STUDENT	Doctor I or II Newly Doctor	SCHOLARSHIP - UNDERGRADUATE OR GRADUATE STUDENT
RESEARCHER VISITOR MASTER	Doctor III (*)	SCHOLARSHIP - VISITING RESEARCHER MASTER

(*) For the other levels, the scholarship to be chosen for Visiting Researcher must be a scholarship compatible with its qualification and experience among the other scholarships presented in Annex 2: Table of Scholarships – NON-RELATED PERSONNEL, with only the "Doctor III" level being responsible for the scholarship of "Master Visiting Researcher". **This**

guidance will be valid for proposals submitted to Petrobras as of 09/01/2018.

5.3. Annex 3: Scholarship Table – RELATED PERSONNEL

Scholarship Table - RELATED PERSONNEL		
Function	Level	Type os compensation
RESEARCHER / COORDINATING/ CO-RESPONSIBLE	Doctor II	REIMBURSEMENT - SCHOLARSHIP
	Doctor I	
	Newly Doctor	
	Master II	
	Master I	
	Newly Master	
	Senior Professional	
	Full Professional	
	Junior Professional	
	Secondary Education Technician I	

Petrobras R&DI Project Management Manual

Volume 2

Execution of Petrobras R&DI Projects



GIT/CT

SUMMARY OF REVISIONS - Volume 2

REV	Date	DESCRIPTION OF THE REVISED ITEMS	INFORMATIVE
00	09/01/2018	6.4.3.4	New models of receipt and definition of documents for scholarships paid to foreigners Indirect costs
		6.4.3.5	
01	03/15/2019	3, 5 & 6 (Inclusion of the receipt template for transfer)	Highlights in yellow
02	07/01/2019	General	Review of TC-related Items with Brazilian Companies, DOA, Indirect Costs, Reformulations and others (Highlights in yellow)
03	07/25/2019	Chapter 7	Revision of item 7.1
04	8/15/2019	Chapter 7	Revision of item 7.1 (Highlights in yellow)

05	12/18/2019	General	General Review to comply with Resolution No. 799/2019 for the revision of ANP Technical Regulation No. 3/2015
06	01/17/2020	General	Adequacy of the Manual to cover technology development contract
07	03/13/2020	Chapter 8	Inclusion of closure governance Executing team - Non-related scholarship holder; Works and Facilities; Other expenses – DOA and CI Guidelines for Financial Execution, DOA, Bank Reconciliation and Amendments General Review and Creation of Inspection Chapter 9
08	21/09/2020	3; 5.4.2; 5.4.3.4; 5.4.3.6 and 5.4.3.8	
09	03/15/2021	5.1; 5.4.3.8; 5.4.4; 7.2	
10	03/11/2022	Chapter 2; 3; 5; 6; 7; 8; 9 and 12	

11	09/28/2022	Chapter 5 and 7	Proof of visiting researcher, Counterpart, Reformulation Financial
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1. Introduction

This volume of the Manual presents the procedures for the execution of Petrobras partnerships associated with ANP Technical Regulations **No. 5/2005, 3/2015 and ANEEL Manual.**

2. Generic Rules

After signing the contractual instrument, the foundation or the institution/company must provide for the **opening of a specific current account**, as established in the contractual draft, to receive financial transfers, which can only be moved by means of a nominative check, bank order, available electronic transfer or other withdrawal modality in which it is possible to identify the beneficiary.

The account balances, while not used, must be applied, according to the contractual instrument, when the prediction of their use is equal to or greater than one month. The revenues earned must be computed on the credit of the cooperation agreement and applied, exclusively, according to the scope of the work plan, with prior approval of Petrobras.

In case of a Cooperation Agreement, the **transfers are anticipated and must be proven through accountability**. The release of the first installment occurs upon signature of the cooperation agreement, on average 30 (thirty) days after the **receipt** is issued by the financial manager of the Cooperation Agreement, except in the case of conditions established in the contractual instrument.

In the case of a Technological Development Agreement, **payments must be related to the products and there is no advance payment**. The release of payments occurs upon approval of the product delivered and discharge of the accountability for the period. And the payment will be made after delivery of the **invoice** by the executor.

The stage of monitoring the terms of cooperation aims to: verify/evaluate the execution of the work plan, ensuring the release of disbursements

according to the stipulated schedule and gather the information necessary for the preparation of demonstrative reports that Petrobras must submit to the agencies.

For the issue of early termination of partnerships, when we are dealing with a Cooperation Agreement, the legal instrument is the Termination Agreement and for a technological development agreement is termination.

The Petrobras R&DI Project Management Manual – Volume II: Execution of PETROBRAS R&DI Projects will present below guidelines and rules for the preparation of accountability, requests for financial reformulations⁷, amendments and other topics inherent to the management of partnerships.

⁷ For the purpose of cooperation only.

3. Reports

The executing institution must prepare and forward to Petrobras the reports provided for in the work plan that must be delivered according to the periodicity defined in the proposal. These reports should record the physical progress of the projects.

During the execution of the project, the coordinator will be alerted by emails about the reporting commitments to be submitted, via SIGITEC, as established in the work plan. To prepare the reports, the project coordinator must enter the Process and use the "Prepare Reports" option in the "More Actions" menu.

For release of transfer, the Reports of the period must be approved, being at the discretion of the interlocutor and manager the authorization of the next transfer in cases of pending in the Technical Reports (RT) and Management Monitoring Report (rag). When the Infrastructure Monitoring Reports (RAI) are pending, the authorization process for the release of installments will automatically wait for regularization.

As it is a report on the closure of the infra project, the submission of the Infrastructure Final Report (RFI) must be carried out when all the equipment provided for in the work plan is acquired and installed.

For the **Terms of Cooperation signed as of March 15, 2019, the Infrastructure Monitoring Report (RAI) will require the inclusion of the Invoice (NF) and its Measurement Bulletins (BM) when the sum of civil works expenses, provided for under the rubric "Works and Facilities", is above R\$1,000,000.00.**

This documentation will be reviewed by the GIT/CT infrastructure monitoring team. The lack of BM in these reports may cause delay in the accountability of this project. See supporting documentation for Third Party Services, Legal Entity, item 5.4.3.5, of this Manual.

4. *On-site* monitoring of Infrastructure Implementation

The Terms of Cooperation, with expenditure on infrastructure, may require, in addition to the Reports, containing the progress of the infrastructure, the *on-site* Monitoring of the Implementation of Infrastructure, to be carried out by Petrobras or representatives designated by it, in order to verify that the Work Plan and the schedule are being complied with, and identify risks that lead to the need for amendments.

When an *on-site* Monitoring of the Infrastructure Implementation is scheduled, the presence of those responsible for the visited work is necessary, so that it is possible to identify each stage of the work and/or equipment acquisition, ensuring accessibility and availability so that they are identified and photographically recorded.

At the end of the visit, the Coordinator, or person responsible for him/her designated for on-site monitoring, must sign the Monitoring Form, ratifying the notes made by the *on-site* Monitoring technician of the Petrobras Infrastructure Implementation.

5. Accountability

The demonstration and proof of the correct use of resources is mandatory for the authorization of the transfer by Petrobras, in accordance with the disbursement schedule defined in the contractual instrument.

There are two forms of accountability:

- **Partial:** proof of use of funds released in the first and other intermediate installments, when there is prediction for transfer in two or more installments. It must be submitted no later than 60 days before the expected date for the contribution of a new installment.
- **Final:** proof of the use of resources related to the last installment of the project. It must be submitted no later than 30 days after the end of the term. In the case of a technological contract, the final accountability must be presented up to 90 days before the end of the term.

If the complaint occurs, the maximum period for presentation of the final accountability will be 30 days after receipt of the written notification.

Only the accountability with more than 50% of the accumulated value of the transferred installments and 50% of the amount of the previous installment will be submitted to Petrobras.

The "commitment date" of the partial accountability indicated in SIGITEC is a prediction calculated from the date of the last payment receipt and the interval between installments. In case of delay in the previous transfer and lack of uniformity in the interval between installments, the commitment date automatically calculated by the system may be inconsistent with the project schedule. Therefore, we recommend that the accountability of the terms of cooperation be submitted at the time that the realization exceeds 50% of the installments, and about 60 days before the expected date for the next transfer.

The pending issues or irregularities pointed out in the analysis of the accountability are segmented according to their relevance, in two levels of classification:

- **Low relevance:** undue expenses or incorrect completion and lack of documentation of expenses that, individually or added (in the same rubric), are less than or equal to 10% of the value of the installment.
- **High relevance:** undue expenses or incorrect completion and lack of documentation of expenses that, individually or added together (under the same rubric), are greater than 10% of the total amount of the installment; non-return/regularization of the resource allocated in the bank reconciliation of the previous accountability; or non-application of the resource received (and not used) for financial income.

The pending issues pointed out in the analysis must be regularized before the submission of the next accountability.

5.1. General Guidelines for Financial Execution

- Deviations of purpose in the application of previous transfers or unjustified delays in fulfilling the scheduled phases or stages imply the suspension of new transfers.
- The lack of accountability legitimizes Petrobras to demand it in court.
- The contributions may not be used for payment of fines, interest or monetary restatement, including payments or withdrawals made after the deadlines, unless attributable exclusively to Petrobras.
- All expenses must have an original tax document or equivalent, with only copies sent to Petrobras. The agreeing institution must keep all documentation sent in the accountability in exclusive folders, organized and available for Petrobras' inspection.
- For the acquisition of goods and services carried out as of 11/01/2017, if the conventional institution does not qualify as an entity or entity that is part of the public administration that, by law, is already obliged to make its acquisitions of goods and services through a prior bidding process,

must carry out the acquisitions/contracting **of values greater than R\$50,000.00 through three prior price quotations in the market**, observing the principles of impersonality, morality and economy. It is mandatory to present proof of the bidding process or the three price quotations.

For acquisitions of goods and services made from **06/01/2021**, the quotations presented must have a **date of up to 6 months** before the effective date of the acquisition/contracting.

- We recommend not to provide for the payment in installments of **imported** equipment, due to the risk of exchange variation (which may make it impossible to pay future installments to the supplier).
- For exchange variations, the request for financial reformulation is allowed to complement the item provided for after the closing of the exchange and execution of the import, if there is a resource available in the project. Like any reformulation, it will depend on Petrobras approval.

5.2. Prohibited Conduits

- Use, even if on an emergency basis, the resources for a purpose other than that established in the contractual instrument.
- Perform activities or acquisitions outside the scope and work plan of the cooperation agreement.
- Allocate the purchase equipment for a purpose other than that proposed in the project.
- Carry out expenses on a date prior to or after the term of the contractual instrument.
- Make expenses included in an addendum submitted for approval by Petrobras before the formal signature of the addendum.
- The execution of expenses with fines, interest or monetary restatement, including, for payments or late payments, unless attributable exclusively to PETROBRAS.

- Hire a company that is owned by a partner or manager of one of the participants, the Covenantor or a member of the executing team.
- Transfer funds in favor of clubs and associations of servants or employees of public administration bodies and entities, as well as in favor of Petrobras employees.
- Carry out advertising expenses, except those of an educational, informational or social orientation nature, which include names, symbols or images that characterize personal promotion of authorities or public servants.
- Payment, on any account, to a public servant, member of the staff of the agency or public entity of the direct or indirect management, for consulting services or technical assistance.

5.3. Flow of the Accountability Process

After submission by the covenantor institution, the accountability will go through the qualification stage¹⁴, which consists of checking the bank statements of the current accounts and financial application. Once enabled, accountability proceeds to the analysis stage. Its "non-qualification" implies a return to make the adjustments requested in the bank statements.

After examining all the expenses presented and the bank reconciliation of the cooperation agreement:

- In case of pending/irregularities: automatic e-mail will be sent to those responsible for the accountability of the covenantor institution (according to SIGITEC registration), informing the need for regularization.
 - a. High-relevance pending issues prevent the next transfer.
 - b. For release of the **last** installment of the project, there can be no pending accountability.
- In case of settled accountability: the covenantor institution will be informed about the financial approval, by automatic email.

¹⁴ For the purpose of cooperation only

Infrastructure monitoring reports (RAI) in arrears prevent the next transfer.

If there is no pending of high relevance in the accountability; or, in the case of the release of the last installment, if the accountability is approved: from the positive evaluation on the technical progress of the project (execution of the planned activities and delivery of the reports),

the technical interlocutor and the manager of the cooperation agreement authorize the transfer of the next installment. After this authorization, the covenantor institution receives an automatic email requesting the transfer receipt to be sent.

For technological development contracts, the payment will only occur after the discharge of the accountability. There will be no possibility of payment if there is any pending issue.

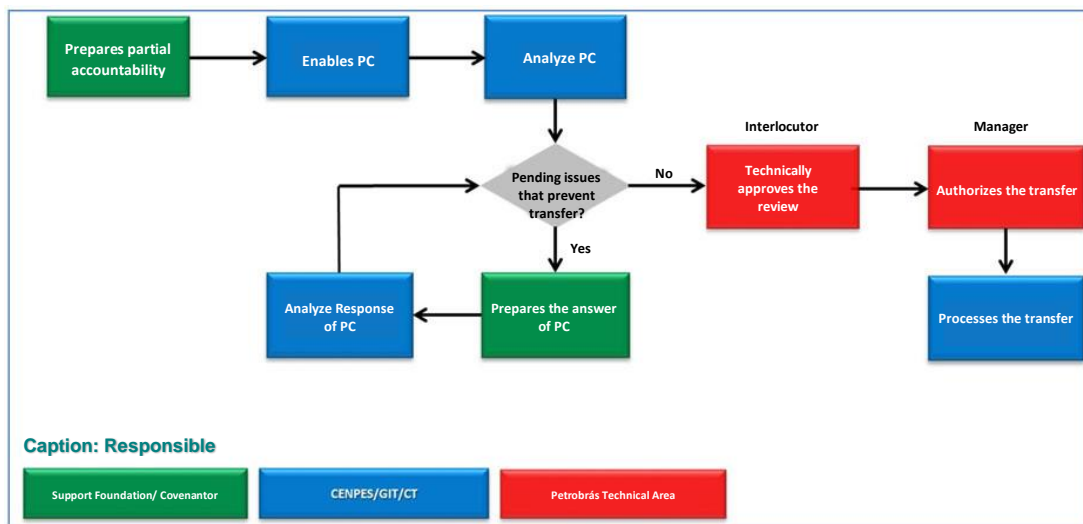


Figure 1 - Flow of Accountability for Cooperation Agreement

The accountability must be submitted only via SIGITEC, and it is not necessary sending the documentation by post. Only the users of SIGITEC indicated as "responsible for accountability" in the registration of the institution agreeing to the cooperation agreement may submit them to Petrobras. However, those responsible for the Covenantor may appoint an authorized user to assist in the preparation of the accountability.

Only the accountable instalments of the LEGACY cooperation terms that have already been sent on paper should be answered on paper. New LEGACY accountability should also be sent via SIGITEC.

5.4. Elaboration of Accountability

5.4.1. Preliminary Information

The preparation of accountability depends on the prior completion of the data listed below:

- a) **Nominate/Replace Team Members:** Project employees who have received remuneration or who are associated with daily rates, tickets and/or congress registration fees must be registered with SIGITEC and have the name indicated in the "More Actions" >> "Nominate/Replace Team Members" functionality. The operation may be carried out by the coordinator or the relevant institution.

The replacement of professionals associated with the same team member already provided for in the work plan (professionals who have the same degree, training, monthly remuneration and workload) is carried out through this functionality, and it is not necessary to request financial reformulation.

- b) **Include Team Documents:** The Lattes curriculum must be attached, demonstrating the professional qualification and the experience of each professional of the executing team. The inclusion of the document must be carried out by the coordinator or by the conventional institution, using the "more actions".
- c) **Update Financial Application Income Statement:** The person in charge of the Covenantor must fill in all the data of the financial application account and attach the statements, month by month.

- d) **Update Travel:** For projects associated with the **first version** of ANP Regulation No. 03/2015 that have expenses with tickets and/or daily or allowance, the Covenantor must, through the link available on the accountability screen, select the travel and inform its start date. The travel end date is calculated automatically, starting from the duration defined in the work plan. Any change in travel data must be made through financial reformulation (without generating a draft). For projects associated with the revision of ANP Regulation No. 03/2015 (**version 2 of the regulation**), the detailed travel data will be filled in the accountability (destination, event, justification, date, duration, number of participants), before the entry of daily expenses and tickets.

5.4.2. General Information

In preparing the accountability, the following rules must be observed:

- The period covered by the first accountability of the project begins on the date of deposit of the installment in the specific account. The others will be completed sequentially in relation to the previous accountability. In the final accountability, the period will end in the last month of the project's validity.
- The accountability must contain the statements of the specific current account and the financial investment account.
- The bank fees and publication of the bidding process must be covered by "operational and administrative expenses".
- Expenses with bank fees must be allocated in the bank reconciliation ("refunds not credited by the bank"), until the date of the respective credit in the current account of the project.
- Expenses should be selected from those available in the approved work plan. In the case of a **technological contract**, this selection is optional, and it is possible to include new items that will be submitted for approval by PETROBRAS.
- Expenses before or after the term of the contractual instrument are not accepted. The dates of the supporting documents must be within the term and within the period covered by the accountability.

- The quantity of the item, if any, is limited to the quantity provided for in the current work plan, taking into account the previous accountability.
- When the same invoice encompasses different expense items, it must be indicated in each expense entry that there is an "apportionment".
- Invoices from different suppliers cannot be included in the same expense entry in the accountability.
- The invoices must contain, obligatorily, date of issue and detailed description of the material purchased, compatible with the work plan.
- Invoices must be issued in the name of the covenantor institution.
- Every invoice must have a PAID/RECEIVED stamp or WE RECEIVE IN .../...../....., with the signature and identification of the recipient, to prove the discharge (attestation). Invoices issued before 07/01/2014 will be accepted without attestation.
- The supporting documents may contain digital signature (with presentation of the certificate) or electronic signature (with signature report).
- The covenantor institution must inform PETROBRAS of any cancellation or replacement of an invoice already sent as a supporting document.
- In case of DANFE issued as of 10/09/2019: must be accompanied by its authorization for use, issued through the Federal Revenue [website: https://www.nfe.fazenda.gov.br/portal/consultaRecaptcha.aspx?queryType=full&typeContent=XbSeqxE8pl8](https://www.nfe.fazenda.gov.br/portal/consultaRecaptcha.aspx?queryType=full&typeContent=XbSeqxE8pl8)
- The tax coupon only has tax value when it presents the identification of the merchandise, the CNPJ, the address of the establishment, the state or municipal registration and the date. It must be issued in the name of the covenantor. Coupons where only the numbers appear or that are partially discriminated have no tax value (rule valid for coupons issued from 09/01/2017).
- No proof will be accepted that contains, in any of its fields, erasures, blurs, illegible characters or date before or after the term of application of the resources, or invoices with expired validity.
- Proven expenses with invoices, made as of 09/01/2017, must be accompanied by proof of payment.

5.4.3. Supporting Documents of Expenses

Below are listed all supporting documents for the expenses incurred in each budget line.

5.4.3.1. Tickets and Locomotion

In order to prove the travel tickets and expenses, the following documents must be sent:

- For projects associated with ANP Regulation No. 05/2005: signed travel report, including the identification of the project, the participant (name/CPF), the period of the travel, the stretch, the value of the tickets and the respective daily rates received (if any). See Table 1, which should be included in the report.

For projects associated with ANP Regulation No. 03/2015: it will **not** be necessary to attach the travel report, since all its data (event, destination, justification, date, number of participants, etc.) have already been filled in the system and each passage or daily/allowance expense will be associated with the respective travel.

Table 1 - Table for travel report

Collaborator	CPF	Travel Period	Travel Excerpt	Ticket Amount	Number of nights	Value of daily rates

- Invoice from the travel agency or confirmation of purchase from the airline or ground company, including the type of fare applied (with certificate).
- Proof of payment of the invoice, for tickets purchased from 09/01/2017.
- For air travel: proof of boarding (e-ticket). The proof of boarding will also be mandatory in case of payment of daily rates in air travel (even when the ticket is not paid by PETROBRAS).

For travels made before 07/01/2014, if it is not possible to present the e-ticket, the following will be accepted: accommodation invoice; certificate of participation in the event; minutes of the meeting signed confirming the travel; expense tax coupon at the place of travel; declaration of the company visited during the travel; or other document proving the travel.

- For land travel with payment of daily rates, the documentation for proof of travel will be the same as listed in the topic above.

The criteria of economy and reasonableness in the acquisition of tickets must be adopted. National tickets for **1-day travels** (from 07/10/2017) will be made, mandatorily, in the **fare without baggage dispatch**. If it is necessary to check luggage for a 1 day travel - or acquisition a ticket at a higher rate that includes the check luggage - it is mandatory to provide justification.

The expected value of the ticket in the work plan should include travel insurance and baggage claim reimbursement (if any).

In case of reimbursement of baggage dispatch fare for travels over 1 day, the following documents must be presented:

- Receipt of baggage payment on behalf of the team member.
- Proof of payment of luggage receipt.

5.4.3.2. Diaries and Allowance

Only members of the project executing team will be able to receive daily rates or travel cost allowance. It is possible to pay daily fees, tickets and registration fees at congresses to unpaid professionals for the cooperation term, as long as they are part of the team executing the project.

Daily expenses or allowance must be related to a travel and will be proven with the following documents:

- Travel report, according to the previous topic.
- Documentation proving locomotion, according to the previous topic.
- Proof of bank deposit of the daily rate in the account of the beneficiary.

The reduction in the detailing of travels, tickets and daily rates resulting from the revision of ANP Regulation N°. 03/2015 refers only to the stage of preparation of the proposal. In the accountability and financial execution report (REF-ANP), the details were maintained and SIGITEC will carry out all the validations required by the Agency (according to Annex A of Regulation N°. 03/2015).

Thus, **the limits of daily rates and allowance per country at the time of travel must be respected**, as well as the other rules for payment of daily rate/allowance provided for in the ANP Regulation.

5.4.3.3. Consumables

All consumables must be proven with the following documents:

- Invoice with attestation.
- Proof of payment of the invoice, for expenses incurred from 09/01/2017.

For accountability of projects associated with **ANP Regulation No. 03/2015**, when entering the consumption material expense, it will be necessary to inform the **amount** detailed in the supporting document, in order to enable the automatic completion of the financial execution report (REF) required by ANP. However, the quantity reported **in this rubric** is only **informative** and will not impact future financial restatements or accountability.

a) **Unrelated professionals hired by the CLT regime:** payment is made through a single monthly withdrawal, according to the work plan, including remuneration and all charges and provisions of the professional.

The documents supporting the withdrawal are:

- Payment receipt:
 - ✓ Contractual instruments with signature date **prior to 10/01/2015:** presentation of the "**closed receipt**".

RECEIPT

We have received, for the specific purposes of the cooperation agreement 4600XXXXXX – 0050.XXXXX.XX.X, the amount of R\$(amount per in full) intended for the payment of the executing team provided for in the project work plan.

City, XX of XXXXXX of XXXX.

Figure 3 - "Closed receipt" – Receipt template for proof of personnel expenses

- ✓ Contractual instruments with signature date **after 10/01/2015:** presentation of the "**open receipt**", detailing the expenses of each team professional, in addition to the **statement of charges**, according to the following models.

previous month. The amount of the expense in the accountability will be limited by the percentage presented in the Collective Agreement.

The values presented in the "open receipt" must be in accordance with the entries in SIGITEC. **Pay attention to the caption of the receipt.**

The paying source must provide the charges levied on the employees' payroll and remove them monthly from the project account, including vacations and future terminations (so that the supporting documentation is in accordance with the budget provided for in the work plan).

For proof of **benefits**, see **item 5.4.3.5**.

b) Unrelated self-employed professionals:

- Service receipt (RPA) signed by the beneficiary, informing: CPF, period, amount paid and taxes withheld.
- Bank deposit slip.

c) Non-related Fellows:

- Receipt from the beneficiary (signed), informing: CPF, period, amount paid and taxes withheld (if any).
- Bank deposit slip.
- For **undergraduate and graduate scholarships of** projects associated with ANP Regulation No. 03/2015, ^{the} **declaration/proof of enrollment** will be required in the period to which the expenses refer.

In case of payment of scholarship to **foreign visiting researcher**:

- Copy of the nominal check issued to the foreign professional to remunerate him, when he does not have a bank account.

- Receipt from the beneficiary (signed), informing: passport number, period, amount paid and taxes withheld (if any).
- Copy of the passport (identification page and page with the visa to enter Brazil).

In the case of payment of income tax in the payment of the scholarship, the gross amount must be withdrawn monthly from the project account, and it is the responsibility of the Covenantor to collect and discharge the IR.

The Closed Receipt must be allocated on the home page of the PC in the Documents field.

The file must be named "Closed Receipt";

It will not be necessary to add the Closed Receipt in the items of the expense breakdown of SIGITEC.

RECEIPT			
Process xx-xxxx/xxxxxx-x SAP No.			
I received the amount of R\$ XX.XXX,XX (XXXXXXXX), of which: R\$ XX.XXX,XX net + R\$ X.XXX,XX income tax, in the period between XX/XX/XXXX to XX/XX/XXXX, paid with resources of this			
Month of Reference	Month Received	Gross Value (R\$)	Income tax value: amount
XX/XXXX	XX/XXXX	X.XXX,XX	XXX, XX
XX/XXXX	XX/XXXX	X.XXX,XX	XXX, XX
XX/XXXX	XX/XXXX	X.XXX,XX	XXX, XX
TOTAL		XX.XXX,XX	X.XXX,XX
TOTAL NET			XX.XXX,XX
City, XX of XXXXXX of XXXX.			
Signed			

Beneficiary			

Figure 6 - Receipt of scholarship holder

For scholarships paid before 03/01/2015, in the absence of signature of the scholarship holder, the receipt may be signed by the project coordinator and by the director of the covenantor institution.

d) Related professionals (reimbursement for HH or scholarship):

- Payment receipt: "**closed receipt**", as shown in Figure 3, issued by the institution executing the cooperation agreement, for the receipt of funds to effect the reimbursement of the expenses of the executing team.
- In the case of a private institution or for-profit company, for projects signed as of 04/01/2020, the statement of charges (Figure 5) and declaration of benefits for each employee (Figure 9, according to topic **5.4.3.5**) will be required.
- Supporting documentation related to the Collective Bargaining Agreement, when there is a prediction for collective bargaining in the budget item and an increase in remuneration in relation to. The amount of the expense in the accountability will be limited by the percentage presented in the Collective Agreement.

For each related member, it is required to send the declaration of participation in the project, according to the following model.

City, XX of XXX of 20XX

To
PETRÓLEO BRASILEIRO S.A. - PETROBRAS
Leopoldo A. Miguez de Mello Research and Development Center - CENPES

Av. Horácio Macedo, 950 – Cidade Universitária
Ilha do Fundão – Rio de Janeiro – RJ
Zip Code: 21941-915

Reference: Declaration of Participation in R&D Project – Teacher.

We declare that the professionals, indicated below, acted/will act within the limit of their respective weekly workloads, without prejudice to their academic activities, and Petrobras, in any event, is exempt from liability if any damage of this nature occurs or if there is any damage to the interest of our students, being the control of these teachers related to the teaching, research and extension of our full responsibility.

Project Title: xxxxxxxxxxx SAP
Number: xxxxxxxxxxx Project Term:
dd/mm/yyyy

Theme Sky Team		CPF
Full Name	xxxxxxxx-xx	

Best regards,

[Dean] or [Head of Department, or similar, to which the professional (s) is (are) related] [Institution]

Figure 7 - Model of declaration of participation in R&D project (teacher)

In the case of educational institutions, when the committed weekly workload of the related professional exceeds 20 hours per week, the partner institution must issue a statement stating that the performance of this professional in the project(s), within the limit of their expected weekly workload, will not prejudice regular teaching activities. As it is a **reimbursement to the institution** for the hours of dedication of its professionals to the R&DI project, the partner institution/company is responsible for establishing the form of transfer to related professionals. THE PETROBRAS refrains from any participation in this process.

THE INSTITUTION'S LOGO.

City, XX XXXXX 20XX

To

PETRÓLEO BRASILEIRO S.A. - PETROBRAS
 Centro de Pesquisa e Desenvolvimento Leopoldo A. Miguez de Mello - CENPES

Av. Horácio Macedo, 950 – Cidade Universitária Ilha do Fundão – Rio de Janeiro – RJ
 Zip Code: 21941-915

Reference: Researcher's Weekly Credit Hours

We inform the names of our Related Personnel and the respective weekly workloads that they must dedicate to R&D projects carried out together with Petrobras, as follows:

Required hours per week			
Theme Sky Team	Process N°.	Title	Weekly Workload

We declare that the performance of the professionals indicated above, within the limit of their respective weekly workloads, will not harm the regular teaching activities of this institution, and as a result, PETROBRAS is exempt from liability if any damage of this nature occurs or if there is any kind of damage to the interest of our students.

Best regards,

[Dean]
 [Institution]

Figure 8 - Model of declaration of related personnel with workload above 20 h

5.4.3.5. Outsourced services

Companies or professionals hired to perform specific and temporary services necessary for the execution of the project. The central R&D scope of the project cannot be outsourced.

The supporting documents for this item shall also be applied to the new item “direct costs”.

For projects associated with ANP Regulation N°. 03/2015, third party services performed by individuals are not allowed, except for those classified as "other support services".

Individual (ANP Regulation N°. 05/2005 and ANEEL):

- Service receipt (RPA) signed by the beneficiary, informing: CPF, period, amount paid and taxes withheld.
- Bank deposit slip.

Legal entity:

- Service invoice (with certificate). In case of MEI (individual microentrepreneur), from 02/15/2020, a manual invoice cannot be sent.
- Proof of payment of the invoice, for expenses incurred from 09/01/2017.
- Tax collection form and your proof of payment (if any).

For projects associated with ANP Regulation N°. 03/2015, the NFs of the maintenance services must include the **description of the equipment** that was subject to maintenance (in accordance with the list of equipment provided for in the approved work plan).

Application Fee:

- Proof of payment of the registration.
- Certificate of participation in the event.
- For international event: send a document indicating the exchange rate.

Benefit expenses:

For projects associated with ANP Regulation N°. 03/2015, these expenses are included in the executing team item, with the requirement of the same supporting documents listed below.

For accountability with a period covered from 07/01/2016, proof of expenses with benefits (transportation allowance, meal/food allowance and health plan) is mandatory. It must be possible to identify, on the supplier's invoice, the beneficiaries associated with the project. No benefits other than the three listed above will be accepted.

The following supporting documents will be required:

- Identification of the members of the executing team in the list of beneficiaries, discriminatory of the total amount paid, presented by the supplier or service provider. The document must contain the supplier's letterhead and the attestation of the Covenantor.
- Invoice for each benefit expense (with attestation).
- Statement of amounts paid for benefit, according to the following model, so that the totals reflect the corresponding debts in the bank statement and in the "open receipt".

Statement of Paid Benefits

I declare for the due purposes of law, that Fundação XXXX made payment of benefits to the employees listed below, pertinent to Contractual Term No. 0050.xxxx.xx.x SAP-4600xxx, entitled "xxxxxxx", as follows:

Name	CPF	Start Month	End Month	Meal Allowance /Food	Aid Transport	Plan of Health	Total
Worker 1	555.555.555-55	MM / YY	MM / YY	R\$ 400.00	R\$ 200.00	R\$326.40	R\$926.40
Collaborator 2	444.444.444-44	MM / YY	MM / YY	R\$ 400.00	R\$ 400.00	R\$326.40	R\$1,126.40
							R\$ -
Total Value	XXXX			R\$ 800.00	R\$ 600.00	R\$652.80	R\$2,052.80

City, xxx of xxxx of xxxx

XXXXXXXXXXXXX

Figure 9 - Model of declaration of amounts paid per benefit

5.4.3.6. Works and Facilities

Services and materials related to civil works and facilities are part of this rubric, according to an approved work plan.

The following supporting documents are required:

- Service or material invoice (with certificate).
- Proof of payment of the invoice, for expenses incurred from 09/01/2017.
- Tax collection form and your proof of payment (if any).
- For accountability submitted from 11/30/2020: the detailed report of expenses with civil works will be required, prepared by the responsible company and signed by the supervisor of the work or member of the partner institution. It must contain the description of all services performed and included in the invoice for civil works service presented. The absence of the document will result in a **highly relevant pendency**.

Detailed report of expenses with civil works

I declare for the due purposes of law, that the services listed below are part of Invoice XX, pertinent to Contractual Term No. 0050.xxxx.xx.x SAP-4600xxx, entitled "xxxxxxx", as follows:

Service description	Phase of the work or Lesson	Value (R\$)	Total

City, xxx of xxxx of xxxx

XXXXXXXXXXXXXX

Figure 10 - Detailing report of services with civil works

5.4.3.7. Permanent equipment and material

Permanent equipment and materials acquired during the execution of the cooperation agreement shall be incorporated into the assets of the executing institution.

Expenses with facility services demonstrably related to the acquisition of equipment may be included in this item, provided that they are indicated in the invoice for the acquisition of the equipment and approved by the Petrobras manager.

All acquisition of equipment and permanent material must be proven with the following documents:

a) National:

- Material invoice (with certificate).
- Proof of payment of the invoice, for expenses incurred from 09/01/2017.

b) Imported:

- Exchange contract.
- *Invoice* or import declaration; or invoice with the identification of the equipment purchased and attest.
- Proof of payment of the *invoice*, for expenses incurred from 09/01/2017.

5.4.3.8. Other Expenses

a) Ancillary Import Costs:

- Invoice, receipt or invoice (with attestation).
- Proof of payment of the Invoice, receipt or invoice, for expenses incurred as of 09/01/2017.

It is essential to attach all expenses incurred (SISCOMEX, INFRAERO, freight, insurance and others) to the debit note of the customs broker.

b) Operating and Administrative Expenses:

- Receipt signed, according to the following model, informing that these are resources related to the operational and administrative expenses used in the costing of usual expenses and necessary for the achievement of the object of the cooperation agreement. Due to the declaratory content of the information, the receipt must be signed by the person in charge of the body issuing the information (manager of the Covenantor or authorizer of expenses of the cooperation agreement, formally designated).

The withdrawal of the amount related to operating and administrative expenses in each accountability period is limited to the planned percentage of DOA on the amount of the installment received (in general, 5% of the amount of the installment for R&D projects and 3% of the installment for infrastructure projects associated with ANP Regulation N°. 03/2015). **Early withdrawal should never occur regarding the percentage of DOA of future installments.**

c) Soft Costs:

- Receipt signed, informing that these are resources related to the reimbursement of indirect costs used in the costing of usual expenses and necessary to achieve the object of the cooperation agreement. Due to the declaratory content of the information, the receipt must be signed by the person in charge of the body issuing the information (dean, pro-rector or director, formally designated).
- Proof of transfer to an account managed by the executing institution, or a specific account for the management of indirect costs managed by another holder (in this case, documentation proving the approval of the executor for the use of an account without its ownership will be required).

The withdrawal of the amount related to indirect costs in each accountability period is limited to the percentage planned on the amount of the installment received (up to 15% of the

installment Value). **Early withdrawal should never occur regarding the percentage of indirect costs of future installments.**

LOGO / IDENTIFICATION OF THE INSTITUTION COOPERATION AGREEMENT: _____
I received from Petróleo Brasileiro S.A. – Petrobras, the amount of R\$ _____ (_____) corresponding to the payment of (expense subject to apportionment/appropriation) _____ (_____) referring to the _____ day(s)/period _____. The expense was incurred as a result of the Project _____ in the locality of _____.
Date: ____/____/____. _____ (Signed)
Insert Name, Address and CNPJ of the Institution or Foundation.
I certify that the costs incurred in the period correspond to those indicated at the time of conclusion of the TC as a basis for calculating _____
Date: ____/____/____. _____ (Signature of the Agent or Responsible Party)

Figure 11 - Receipt template for DOA and indirect costs

In the case of executing institutions with physical space intended exclusively for the performance of the activities of the cooperation agreement, the expenses with energy, water, etc. will be proven through the documentation provided for under the rubric "third party services" or "direct costs".

5.4.3.9. Counterpart (Terms of Cooperation with Companies)

- The accountability of all the declared counterpart, respecting the minimum amount provided for in the cooperation agreement, must occur within 60 days after the end of the term.
- If it is not possible to carry out the percentage of negotiated counterpart, proportional to the disbursement of Petrobras, the company must forward the justification of the non-realization. (in cases of partial PCs)
- In the final PC, the consideration must be paid.
- The supporting documentation of the expenses indicated as counterpart is the same as that required for the other expenses listed in this manual (according to the type of rubric).

5.4.4. BankReconciliation15

Bank reconciliation is the checking of the balances of the bank accounts, considering the revenues and expenses, in addition to the verification of the dates of the entries in relation to the exits from the statement. The Covenantor must record the balance according to the last statement and the system will check for consistency between balances, income, revenues and expenses.

The available balance will be the sum of the previous balances of the current and financial investment accounts (including entries in "other income"), of the transfer of the period, and of the "refunds not credited by the bank"; subtracting the amounts of the "checks issued and not discounted" and the expenses entered.

Important notes:

- All information regarding the value and date entered in the detailing of expenses of SIGITEC must be in accordance with that detailed in the statement of the current account of the cooperation agreement.
 - If the payment of any good or service is made from a current account other than the specific account of the cooperation agreement, the interval between the date of exit in the statement for that payment account and the date of payment will be verified. The interval must not be longer than 30 days; otherwise, the monetary correction will be requested to be returned.
 - If divergences of values are identified in the current account statement, the "**bank reconciliation report**" will be requested.
-

¹⁵ For the Agreement of cooperation only

BANK RECONCILIATION REPORT						
FINANCIAL MANAGER:						
CASE NO.:			NUMBER:			
REPORTING PERIOD: / /			DEFENDING			
A		BAN		NOME		B.O.T
INFORMATION OF THE ACCOUNT		DE		CREDIT INFORMATION		EVIDENCE
DATE OF EVIT	BANK STATEMENT	DOCUMENT	(RUBRIC)	OF SERVICES	VALORES IN R\$	
07/02/2018	70201	INVOICE	CONSUMPTION MATERIAL	Aceletrica Comércio e Representações LTDA	R\$ 338.03	144743
07/09/2018	552234000021293				R\$ 131.061,30	

Figure 12 – Bank reconciliation report

Any inconsistency in bank reconciliation will result in a **highly relevant** pending, until its full regularization.

5.4.4.1. Refunds not credited by the Bank¹⁶

Improper outputs from the current account that must be returned to the cooperation agreement can be included in this field (for future return).

If these expenses are not returned to the project account until the next accountability, a **highly relevant** pending item will be indicated requesting the immediate return of the resources monetarily restated by the indexes provided for in the contractual instrument.

Any amount allocated in the field of "refunds not credited by the bank" must be returned to the project account and cannot be entered as an expense in future accountability.

In case of expiration of the term of cooperation, the update indexes by SELIC apply, for correction after that date.

Only the amount due, without monetary correction, must be informed in this system field.

5.4.4.2. Interest Returned to Current Account¹⁷

In the case of return of amounts to the account of the cooperation agreement, the monetary correction should be posted in "interest returned to the current account" (for the provision of old accounts that still have this field available).

For the most recent accountability, the **monetary correction** should be entered in the "**More actions**" >> "**Include Other Income**" feature. The agreeing institution must inform the period, the amount of the correction deposited, the justification, the proof of deposit and the calculation memory of the amount returned.

5.4.4.3. Checks Issued and Not Discounted¹²

Field intended to fill in amounts related to expenses incurred, but not effected in the current account until the end of the period covered by the accountability. By completing this field, it is possible to enter expenses whose supporting documentation is already available, but whose value has not yet been debited from the project account.

The entry of **personnel provision** expenses in "checks issued and not discounted" is not allowed.

5.5. Response to Pending Accountability

After the qualification of accountability, with the verification of the statements, it will be analyzed by GIT/CT. If there is any pending/irregularity, at the conclusion of the analysis, the covenantor institution will receive an automatic email requesting the settlement of the pending.

The "**More Actions**" >> "**Respond to PC Pending Issues**" feature allows you to change the nonconforming elements of accountability, allowing you to edit the data and include new documents or expenses. The response to the pending issues identified in the accountability analysis shall be made on a **consolidated** basis.

To correct expenditure irregularities it is **not** necessary to **exclude them**. The correction must be made by editing the pending expense. The exclusion of the expense is only correct in the case of full return of the resource.

After the completion of the preparation of the accountability response, it will be forwarded for analysis (not going through the qualification stage). The response must maintain realization greater than 50% of the accumulated value of the transferred installments and 50% of the amount of the previous installment.

6. Transfer and payment of installments

For the release of transfer (or payment¹⁹) of a portion of a Cooperation Agreement, the Brazilian Institution or Company is requested, through an automatic message triggered by SIGITEC, after the approval of the release of the portion by the manager of the Legal Instrument, to issue a receipt related to the amount of the portion to be transferred (or paid), as provided for in the work plan.

For the 1st transfer installment, in the case of the terms of cooperation, there is no such automatic message, as the transfer is related to the signature of the instrument.

For the Technological Development Contract, the payments of the installments are by means of deliveries defined in the contractual instrument, being reimbursed through the issuance of an Invoice, and not by receipt, after the verification of the documentation.

For the terms of cooperation, the receipt must be accompanied by the Exemption Statement, as the lack of this document may incur the withholding of applicable taxes. The exemption declaration must be forwarded to each installment to be disbursed.

The receipt must contain the CNPJ contained in the contractual instrument, and both the receipt and the tax exemption statement must be signed and dated.

We emphasize that the exemption statement cannot have an issue date prior to the receipt date.

Note 1: For the 1st installment, the receipt date must be equal to or later than the beginning of the term of cooperation. For the other installments, the receipt date must be equal to or after the approval of the installment in SIGITEC by the manager.

Note 2: The exemption declaration must have a date equal to or later than the receipt.

¹⁹ In the case of a technological development contract

Before the receipt is forwarded, it must be verified by the department responsible for sending the receipt if the checking account:

- is exclusive of the Cooperation Agreement (according to "Clause Six" of the signed instrument);
- is able to receive resources;
- whether the current account information is correct on the forwarded receipt.

Rules for release of installments:

- It is not allowed to release the transfer if there are pending issues of high relevance in the accountability. If there are only pending issues of low relevance, the next transfer may be released by the technical manager of Petrobras, provided that it is not the transfer of the last installment.
- Pending issues of low relevance must be remedied, as soon as possible, to enable the preparation of the next accountability in the system. THE SIGITEC does not allow submission of new accountability while there is unpaid accountability in the system.
- The release of the installments (both the first and the others) is conditioned to the situation of the accreditation of the executing institution with the ANP, in the case of ICT;
- Realization greater than 50% of the accumulated value of the installments paid and 50% of the amount of the previous installment;
- For terms of cooperation framed as infrastructure projects, favorable opinion in the Infrastructure Monitoring Report (RAI);
- Authorization of the release of the payment by the technical manager of PETROBRAS, based on its evaluation of the technical results achieved by the project;
- For technological development contracts, payment will only occur after cleared accountability and approved product. In this process there will be no possibility of payment if there is a PC with a low relevance pending;
- The processing of the transfer payment cannot be carried out if the deadline for closing the Cooperation Agreement is less than 45 (forty-five) days from the date of the transfer request, as there will be no time to receive the installment during the term of the cooperation agreement, generating non-compliance, as it will be deposited in the account of the agreement after its

term, and any expense made with the account of the agreement must be made still within the term thereof.



It will not be allowed, under any circumstances, to transfer a portion after the Term of Cooperation has expired.



When there is a term amendment in progress, the payment flow will not start until the term of the Cooperation Agreement is OFFICIALLY extended in SAP, otherwise, the payment process will not be carried out, as there will not be enough time for the contribution be transferred during the current term of the Cooperation Agreement.

RECEIPT		FOUNDATION	
		R\$	
We received from Petroleo Brasileiro S/A – PETROBRAS – CNPJ no.			
33,000,167	/the amount of R\$		
(eighty reais and	
forty cents) regarding the 4th installment of the project "Modeling N		I and EC	in
the Oceanic Engineering Program of		Par a	
Cooperativa : 0050.		Atendimento a	
Deposit to be made on:		14. – SAP. 4600.	
- Banco do Brail S/A			
- Ag:			
- C/C:			
Rio de Janeiro, _____ of _____ of _____.			
SARIMBP E SIGNATURE OF THE RESPONSIBLE PERSON		CNPJ OF THE ISSUER RECEIPT NO.	

Figure 13 - Receipt Model for transfer of installment

For technological development contracts, payment will not be allowed after the term, being necessary 90 days before closing, and the reimbursement can only be made after the accountability without any pending, write-off or discharge.

It is permitted to send physical documentation, and it is still mandatory to send it to the electronic address Investimentoexterno@PETROBRAS.com.br (receipt or Invoice and Declaration of Exemption).

7. Financial Reformulations and Amendments (Scope, Value and Term)

7.1. Financial Reformulations²²

The request for financial reformulation starts from the need to change the budget, the executing team, the duration of the activities or the travels provided for in the work plan of the cooperation agreement, without changing its scope. This need may arise as a result of deviations occurred throughout the project, changes in the research route, price variation or exchange rate variation, among others.

As long as there is no change in the contractual scope, the following situations will be treated as **financial reformulation**:

- Use of financial investment income to complement items already planned or include new items (in capital expenditures and/or current expenditures);
- Relocation between items and/or between rubrics of **current expenses**, including for inclusion or exclusion of items, provided that the total amount of current expenses is not changed;
- Relocation between items of the same rubric of **capital expenditure** (without changing the total value of each rubric), including for inclusion or exclusion of items.

The financial reformulation will be in force after the conclusion and disclosure of the analysis of PETROBRAS, with the result "approved", in SIGITEC, being waived the signature of a specific Term for its formalization.

The reallocation of values between items from current expense to capital expenditure and vice versa, necessarily fits as a scope amendment.

²² For the Agreement of cooperation only

Any financial reformulation **must be previously approved by PETROBRAS**

(responsible technical area and GIT/CT).

“Informal” approvals, such as emails from the supervisor or the manager of the cooperation agreement, are not sufficient to authorize the institution to make such changes. It is necessary that requests are submitted via the SIGITEC system and analyzed by GIT/CT.

Notes:

- In financial restatements, the expected dates and the total values of the installments cannot be changed. It is not allowed to include or exclude installments.
- The request for financial reformulation must be submitted to PETROBRAS at least 30 days before the end of the term of cooperation. No type of amendment or alteration may be formalized after the expiration of the contractual instrument.
- It is not possible to request a financial reformulation if there is already another reformulation or additive of value or scope in progress (not yet signed); or, if there is accountability in qualification or under analysis for that cooperation term.
- The quantity/value of an item of the budget cannot be less than the quantity/value already presented in accountability (thus ensuring that there is no change in the realization that has already been declared and proven).
- If there is a change in the total value of any budget rubric, the distribution of the value of the rubric between the planned installments must be consistent with the prediction of expenses for each period (especially in the case of personnel rubrics), in order to ensure proportionality between the payment of the installments and the prediction of expenditure in the period.
- The executing team and all other expenses provided for in the reformulation request must be destined exclusively to the execution of the object of the cooperation agreement. This must have a specific objective and cannot serve as an instrument for hiring personnel to enable and operationalize the various activities of the institution.
- For financial reformulations, it is allowed to execute the proposed changes from the **7th day after the date of qualification** of the request (with result "enabled")

in the SIGITEC system), provided that there is no manifestation or negative record of the technical interlocutor or responsible manager of PETROBRAS. If the reformulation is not approved by PETROBRAS, the expenses incurred will not be accepted in the accountability, being considered unforeseen expenses.

- The replacement of a person from the team (paid or unpaid) by another of the same title, training, function, binding, workload and value of HH (or scholarship) should **not** be done through financial reformulation. This change must be made by the covenantor institution or by the project coordinator through the “**Indicate/Replace Team Members**” functionality of the “**More Actions**” of the process in question. All members of the executing team must be registered in the system. To carry out the replacement, it is necessary to inform the period worked (number of months that the person acted on the project). The functionality of appointing/replacing team members does not require PETROBRAS approval.
- The change of the project coordinator is carried out through the functionality “**More actions**” >> “**Request Change of Coordinator**” (available to the coordinator in force in the process) and/or “**More actions**” >> “**Submit Change of Coordinator**” (available to the conventional institution).
 - ✓ The request for change of the coordinator is submitted by the Covenantor and must be approved in the system by the manager of the cooperation agreement at PETROBRAS (but does **not** require an amendment signature).
- The increase in the remuneration of the employee resulting from a collective bargaining agreement can be requested through financial reformulation (with the completion of the field “Joint Bargaining Agreement” = “Yes” in the respective budget item). There can be no prediction for collective bargaining in the first item of remuneration of that member. To request an increase in the percentage of collective bargaining initially provided for in the work plan, it is necessary to attach the Collective Bargaining Agreement.

7.2. Amendments

Amendments are classified into three types: term, value and scope. They must be requested by the proposing institution and by the Covenantor or company. Its procedures vary according to the type of additive proposed.

Value amendments usually occur due to the need for budgetary adjustment due to exchange rate variation, inflation, changes in the method of execution, in the resources involved and/or in the project term. Value amendments should not change the scope of the project.

The value amendments of the projects that were subject to prior authorization by ANP shall be limited to 30% of the total value of the project, without the need for new authorization from ANP. Exchange variation and financial income should not be considered in the calculation of this percentage. This rule is also valid for scope amendments that change the value of the project.

For projects associated with the old ANP Regulation that were subject to prior authorization, the 30% increase limit refers to the value authorized by the Agency.

The **scope amendments** are due to the need to change the work plan of the cooperation term due to deviations occurred throughout the project, change in the research route, price variation or exchange variation, among others. The scope amendment may also be requested due to the change in strategies, directions and priorities of the technological areas involved and may result in a change in the term and values originally foreseen. If it is necessary to change the scope and value, the scope amendment must be requested. It is not allowed to change the contractual object.

The following situations are considered changes in scope:

- Changes in expected results and planned activities;
- Change, inclusion or exclusion of items in current expenses rubrics that change the **total value of current expenses;**

- Relocations (alteration, inclusion or exclusion of items) that change the **total value of the rubric(s) "Permanent Equipment and Material" and/or "Works and Facilities"** (capital expenditure rubrics).
- Changes in the disbursement schedule of the installments.

The amendments of scope or value must be previously **approved by PETROBRAS**. Is

it is necessary that requests are submitted via the SIGITEC system and analyzed by GIT/CT and the responsible technical area. The changes can only be implemented after the completion of the additive processing.

General notes:

- The request for an addendum of scope, value or term must be submitted to PETROBRAS at least 75 days before the expiration of the term of cooperation. No type of amendment or alteration may be formalized after the expiration of the contractual instrument.
- It is not possible to request an addendum of scope or value if there is already another addendum of scope/value or financial reformulation in progress (not yet signed) or, even, if there is accountability in qualification or under analysis by PETROBRAS.
- For projects used in compliance with the obligation to invest in R&D regulated by ANP, it is required, in the addendum requests, that the executing institution is accredited with the Agency.
- The quantity/value of an item of the budget cannot be less than the quantity/value already presented in accountability (thus ensuring that there is no change in the realization that has already been declared and proven).
- The executing team and all other expenses provided for in the reformulation request must be destined exclusively to the execution of the object of the cooperation agreement. This must have a specific objective and cannot serve as an instrument for hiring personnel to enable and operationalize the various activities of the institution.

The **term amendments** are due to the need to extend the duration of the cooperation term, without changing the scope or budget, due to deviations that occurred during the execution of the project.

The project coordinator requests the term amendment through the “**More Actions**” functionality

>> “**Prepare Amendment/Reformulation Requests**”, the agreeing institution makes the submission and then the technical interlocutor and the responsible manager review the request. In case of approval, the technological cooperation management (GIT/CT) formalizes the amendment (stage of preparation of the draft and collection/registration of opinions) and then makes the draft available for electronic signature.

It is possible to request amendment of term and change of value and/or scope in the same request. In requests for addendum scope and value, there is a specific field to request the extension of the contractual term. The **reduction of the contractual term** can only be requested through a **scope amendment**.

7.3. Process Steps

The processes of financial reformulation and amendments of scope or value involve the following steps, which will be detailed below:

- a) Preparation of the request;
- b) Complementation and submission to PETROBRAS;
- c) Qualification;
- d) Preliminary technical analysis and technical analysis (approval);
- e) Conclusion of the framework analysis and disclosure of the result;
- f) Formalization and electronic signature **(only amendments of scope, value and term)**

Note: Requests for financial reformulation follow a simpler approval process than amendments of scope or value in the contracting stage.

The simplified flow of financial reformulation processes and amendments of scope or value is presented in the following figure:

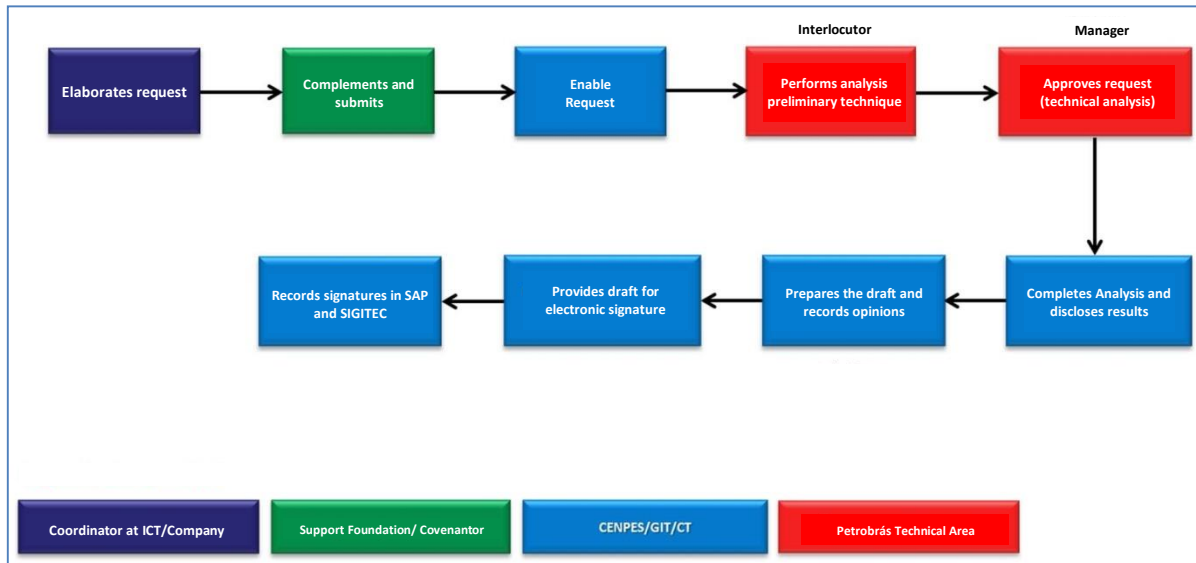


Figure 14 - Scope Additive Flow


a) Preparation of the request;

The request for financial reformulation or scope/value amendment is prepared by the project coordinator at the partner institution and then supplemented and submitted to PETROBRAS by the covenantor institution (that is, by the professionals indicated as responsible for amendments/reformulations in the covenantor registration).

If there is a need to make changes to the project work plan, according to the criteria described above, the coordinator must access SIGITEC and select the "**My Processes**" option from the "**Quick Access**". On the next screen, the cooperation term in question should be located (through the list or the research magnifying glass). It is necessary to use the "**More Actions**" combo to access the "**Prepare Addendum/Reformulation Requests**" functionality. Then, the coordinator must use the "Include" link and select the "Type of Request".

In the **financial restatements**²³, it is possible to change:

- Project budget: justification of the item, quantity, unit value, quantity/value with income from financial investment, budget/technical proposal/*pro forma* and destination.
- Executing team: member's role, name, binding, level/degree, training, weekly workload, period of dedication to the project and activities associated with the professional.
- Month of start and duration of planned activities (it is not allowed to include or exclude activities, nor to change their description).
- Travel data (in the case of projects associated with ANP Regulation N°. 03/2015).

After changing the budget items, if there is a change in the total value of any rubric, it is necessary to use the link "**Distribution in Planned Installments**" to redistribute the value of the rubric between the installments (through the link ). The distribution must be made in order to maintain the original value of all installments (transfers).

In the **scope amendments**, it is possible to change:

- Executing Team;
- Steps and Activities;
- Executing institution, support foundation, other participating institutions/companies and lines of research;
- Contractual term (it is possible to request a change in the term and scope in the same amendment);
- Project description: objectives, justification, expected results, methodology, segments of the economy benefited by the project, etc.;
- All budget rubrics (inclusion, exclusion and alteration of items, including use of financial investment income);
- Plots planned (since it is not possible to change plots already disbursed);
- Reports;
- Travel data (in the case of projects associated with ANP Regulation N°. 03/2015).

²³ For the Agreement of cooperation only

In **value amendments**, it is possible to change:

- Executing Team;
- Contractual term (it is possible to request an increase in the term and value in the same amendment);
- All budget rubrics (inclusion, exclusion and alteration of items, including use of financial investment income);
- Plots planned (since it is not possible to change plots already disbursed);
- Reports;
- Travel data (in the case of projects associated with ANP Regulation N°. 03/2015).

Notes:

- In the scope/value amendments and financial reformulations, it is possible to request the use of financial investment income to complement the planned items and to fund new items included in the request.

When simultaneously filling in the field of the budget value and the field of the financial investment value in the same budget item, it means requesting a complement of the unit value of that quantity indicated with the project budget.

If the intention is to include an **ADDITIONAL AMOUNT** of an item with application income, it is necessary to include a new budget item (with the same description), with the budget value zeroed and only the financial application income field filled in. This will mean increasing the amount of this item with the use of income.

- The coordinator must complete the technical justification of the request for reformulation or amendment. All items included, deleted or changed must be justified. Generic justifications such as: "due to project need"; "for execution of project activities"; etc.

- In preparing the request, the coordinator can only fill out the technical justification and forward the request to the covenantor institution, so that it can make the budget changes.

The request preparation screen also presents the following options to support the preparation and control of budget changes:

- "**View**" link, which presents the complete data of the request;
- "**Change Request Type**" link, which allows you to change the type of request from "financial reformulation" to "value additive" or "scope additive", or vice versa, maintaining the budget changes already made;
- "**Disbursement Schedule**" link, which presents the distribution of the value of the rubrics between the installments, considering the budget proposed by the request;
- "**Differences**" link, which presents the changes in the total values of the rubrics and an additional table indicating the items included, excluded or changed by the request (period/quantity, current and proposed unit value, and values associated with income from financial investment);
- "**Restore**" link, which discards all changes already made to the budget during the preparation of the request (restoring the current budget);
- "**Restore from PC**" link, which displays all budget items associated with previous accountabilities. It is possible to restore a single item, a complete rubric or the entire budget, automatically bringing the amounts already presented in cleared accounts, which cannot be changed (in blue on the Sigitec screen). Thus, it is possible to use the residual balance of each item, if any.

Once the preparation is complete, the coordinator must use the "Continue" button and, on the next screen, "Finish", forwarding the request to the covenantor institution.

If there is any inconsistency in the request, the system will present warnings and/or error messages to the coordinator. They do not prevent the referral of the request to the foundation, but should be verified before submission to PETROBRAS.

The system also presents the committed weekly workload of the executing team (members already defined), considering all projects in execution.

b) Complementation and submission to PETROBRAS:

After forwarding the request to the covenantor institution, those responsible for amendments/reformulations of this institution receive an automatic email informing that the reformulation/amendment awaits complementation and submission to PETROBRAS.

The Covenantor must access SIGITEC and select, from the menu, "**Processes**" >> "**Covenantor Processes**". On the next screen, the cooperation term in question should be located (through the list or the research magnifying glass). In the process consultation screen, it is necessary to use the "**More actions**" combo to access the "**Submit Amendment/Reformulation Requests**" option. Next, the foundation must select the link of the request that is awaiting submission.

The Covenantor accesses the same options described in the previous topic, and may complement and change the request for financial reformulation or amendment completed by the coordinator. It is possible to edit the technical justification, attach additional documents and include observations.

After completing the request, the Covenantor must use the "Continue" button and then "Finish" to submit the request to PETROBRAS.

If there is any inconsistency in the request, the system will present warnings and/or error messages to the coordinator. Warnings are alerts that do not prevent the submission of the request, but must be verified. Error messages prevent the submission of the request and such points must be corrected.

The system also presents the committed weekly workload of the executing team (members already defined), considering all projects in execution.

Notes:

- If necessary, the Covenantor can return the request to the coordinator, through the link "**Return to Preparation**".
- The Covenantor may use the link "**Changes in the Process**" to identify the fields of the current process that were changed by the coordinator during the preparation of the request.
- The Covenantor also has access to the link "**Change Request Type**" (in the "**More**" combo), which allows to change the type of request from "financial reformulation" to "value additive" or "scope additive", or vice versa, maintaining the budget changes already made.
- If the request includes the use of financial investment income, the Covenantor must access the "**More actions**" >> "**Update Income Statement Application. Financial**" and fill in the application data, for each month up to the month prior to the current date: period (month), amount applied in the period, amount redeemed in the period, final balance and statement of the application account.
- The application income value associated with a request, added to the income already committed in previous amendment or reformulation requests, cannot extrapolate the net income available in the financial application account.

c) Certification:

The qualification of the request for financial reformulation or value/scope amendment is carried out by GIT/CT.

If there is any non-compliance in the request, the enabler will return it and the project coordinator will be notified via automatic email.

He/she must access the process in question and use the "**More Actions**" combo to select again the "**Elaborate Addendum/Reformulation Requests**" option. Then, you must use the "not enabled" request link.

On the next screen, it must select the "**Return to Elaboration**" option. From there, it will be possible to edit the request, making the necessary adjustments. In this screen is also available the link "**Justification of Qualification**", which presents the text written by the GIT/CT enabler.

After making the necessary changes, the coordinator must use the "Continue" and "Finish" buttons to forward the new version of the request to the Covenantor. This can complement and change the request before submitting it to PETROBRAS, through the option "**More actions**" >> "**Submit Amendment/Reformulation Requests**".

After the request for reformulation or amendment is not enabled, if there is the indication or replacement of members in the "**Indicate/Replace Team Members**" functionality, it will not be possible to "**return to preparation**" and reuse the data of the request for reformulation/amendment in the "not enabled" situation.

d) Preliminary technical analysis and technical analysis (approval):

The request for financial reformulation or amendment is technically analyzed by the technical interlocutor and then by the manager of the cooperation agreement (manager).

If the technical interlocutor and/or the manager identify the need for any change, a request for adjustments will be created. In this case, the coordinator will receive an automatic email notification about the request for adjustments. He/she must access the "**Prepare Addendum/Reformulation Requests**" functionality and mark the reformulation/addendum request in question by selecting the link "**Respond Requ. Adjustments**".

On the next screen, the coordinator can edit the request, making the necessary changes. In this screen is also available the link "**Request for Adjustments**", which presents the text written by the technical interlocutor or by the manager.

After making the changes, the coordinator must use the "Continue" and "Finish" buttons to forward the request adjusted to the Covenantor, which may complement, change and

submit it to PETROBRAS (through the option "**More actions**" >> "**Submit Amendment/Reformulation Requests**").

In this case, the request will not go through the qualification stage, being sent directly for preliminary technical analysis by the technical interlocutor.

e) Conclusion of the framework analysis and disclosure of the result:

After analysis and technical approval of the request (by the interlocutor and the manager), GIT/CT concludes the analysis and discloses the result to those involved, who are notified by automatic email.

All financial restatements will only require approval from Petrobras via SIGITEC, so there will be no generation of a draft for signature. The request for financial reformulation is effective after the conclusion and disclosure of the analysis of PETROBRAS, with a result "approved", in SIGITEC.

The amendments of scope, value or term will continue to require the signature of the draft for completion of the procedure.

f) Formalization and electronic signature (only for amendments of scope, value and term): After the disclosure of the result of the analysis (with the approved request), the technological cooperation management (GIT/CT) prepares the draft for the additive formalization and records the approvals and opinions (if applicable). Then, the draft is made available for electronic signature of the participants and witnesses through Adobe Sign. Signatories are notified by automatic email.

Once the formalization is completed, GIT/CT registers the signatures in SAP and SIGITEC. At this time, the process is released for a new request for financial reformulation, value or scope amendment or for the submission of accountability.

8. Termination of the cooperation agreement

8.1 Governance of the closure process

The terms of cooperation are closed naturally by term or conclusion of the object, as provided for in the respective instrument. They may also be terminated in advance, by means of a complaint, as provided for in a specific clause of the instrument.

The process of closing the terms of cooperation begins **90 days before the end of its term**. In this period to be observed by those **responsible for the execution of the cooperation agreement (financial manager and coordinator)** if it is fit for closure. **The term of cooperation** shall be deemed to be capable of closure if it has the following characteristics:

- a) No installments pending payment;
- b) No partial accountability pending discharge;
- c) All technical reports delivered and approved by the managers at PETROBRAS.

If the cooperation agreement does not meet any or all of the above requirements, you must take into account the possibility of requesting a term amendment, the minimum period required for this request is 75 days before the end of the term.

When the cooperation agreement is **ready for closure**, the financial manager and the coordinator shall:

- Begin the preparation of all documentation for **sending the final accountability** within a **maximum period of 30 days after the end of the term**;
- **Make and record (in SIGITEC) the return of the balance**;
- Prepare the **final Technical Report** (in case of infrastructure, the RFI – Final Infrastructure Report) and the **RTC-ANP (Consolidated Technical Report)** within a **maximum period of 30 days after the end of the term**.

The cooperation agreement will only be considered terminated after the following activities have been carried out: return of the remaining balance, discharge of the final accountability, approval of all technical reports, including the RTC-ANP, infrastructure reports, if any, and management monitoring and signing of the Closing Agreement by the participants. The **maximum period for closing the terms of cooperation is 90 days**

The closing steps of the cooperation agreement can be summarized in the flowchart below:

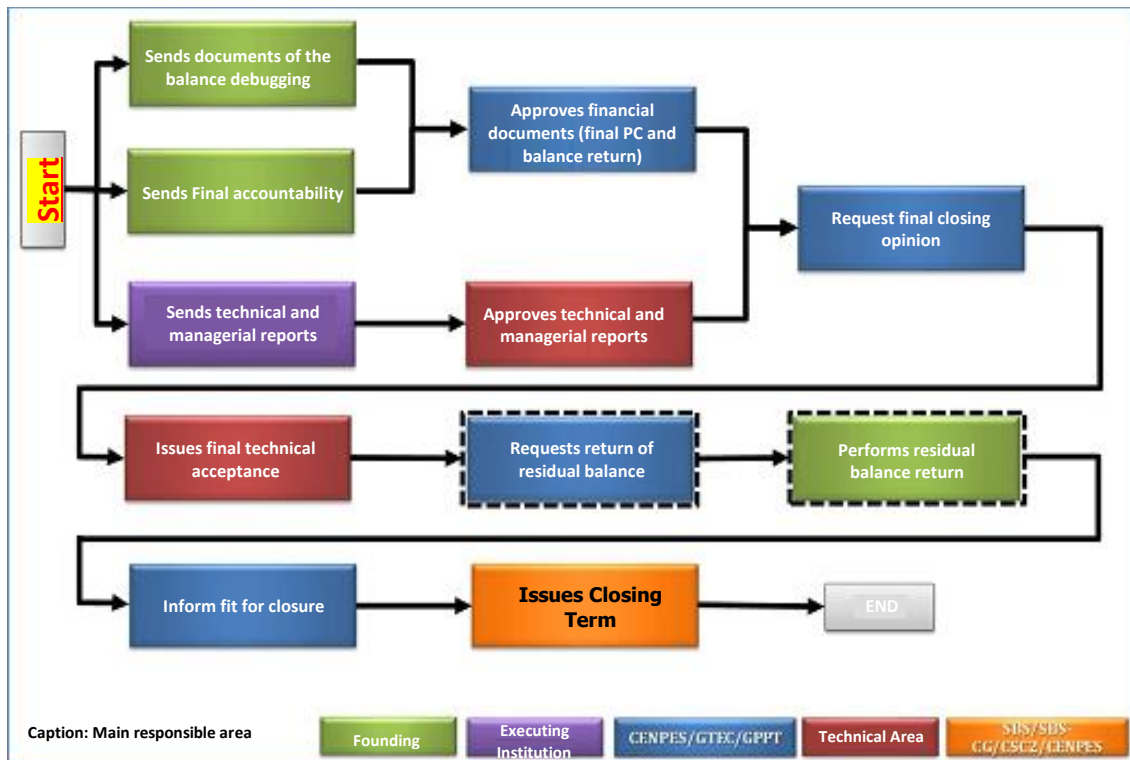


Figure 15 - Closing flow of the Cooperation Agreement.

In the case of the technological contract, it ends with the delivery of the last product and the Final Acceptance Certificate (TRD) must be signed.

8.2 Return of remaining balance

The balance of unused financial contributions, including income from financial investments, must be **returned to PETROBRAS account and registered with SIGITEC**, duly identified with the Foundation's CNPJ, regardless of the situation of the

final accountability, within 30 (thirty) days after the end of the cooperation agreement. The following are the data for the deposit:

Bank details: PETROBRAS Admin. Central
CNPJ: 33.000.167/0001-01
Banco do Brasil
Branch 3180-1 - C/C 377100-8

In the event of delay in the return of the remaining balance and in the sending of the documentation, PETROBRAS will send a letter to the Foundation requesting measures. From this communication, if the balance is not returned, PETROBRAS will send an extrajudicial notification to the Foundation and may demand it in court.

For returns made after the term of the contractual instrument, the IPCA must be applied to update the values until the end of the term, and the index of update by SELIC after the date of termination of the contractual instrument.

In addition to the adoption of the applicable judicial measures, the non regularization of the pending issues within the term will imply the inclusion of the participants in the list of defaulting entities, disclosed by PETROBRAS in its Transparency Portal (<http://sites.PETROBRAS.com.br/minisite/acessoainformacao/>). This will result in the non-signing of new contractual instruments until such pending issues are remedied.

After analysis and approval of the final accountability, if the balance determined is different from the amount returned by the Institution, a complementary return will be requested, which **must be made in the current account of PETROBRAS and registered in SIGITEC.**

8.3 Registration of return documents in SIGITEC

The documentation proving the return of the remaining balance, which is composed of the authenticated deposit slip and the current account statements and financial application demonstrating zero balance, must be sent to PETROBRAS via the SIGITEC system.

The registration of this supporting documentation in the system is available to the user who is responsible for accountability in the Covenantor, through the operation initiated from the menu "Processes >> Processes of the Covenantor >>More Actions >> Register Return of Health Insurance Plan Balance".

When starting the operation in SIGITEC, one of the following options must be checked: "Return of remaining balance", "Return of disallowed expense on the PC" or "Registration without return of values" and having a record of return of resource to the account of PETROBRAS, it is mandatory to present the deposit slip with bank authentication and bank statements demonstrating zero balance, and in case of "Return of disallowed expense on the PC" present the calculation memory.

If there is no balance to be returned, the foundation or convener must register, in the option "Registration without return of amounts", the current account statements and financial application zeroed.

Upon completion of the registration, the user may submit the documents for the qualification of PETROBRAS, and it is not possible to submit a new return until the qualification of the submitted document is completed.

When there is more than one deposit to be registered, it must be submitted one at a time and await the authorization by PETROBRAS to perform a new registration. While the documents are not enabled, the system will not allow the registration of other returns.

The qualification of the balance return documents is carried out by PETROBRAS. If there is any inconsistency or non-compliance, the documents will be returned and the institution will receive a notification email.

In this case, the institution must access the process in question and repeat the operation. From there, it will be possible to edit the previous record, making the required adjustments. This screen will also contain the "Justification" field, where the reason for the return of the documentation will be presented.

After making the changes, the Institution will use the "Complete" button to submit to PETROBRAS the new version of the registration, which will go through the qualification stage.

In the event that it is necessary to return a complementary balance, requested by Petrobras, when the balance determined after analysis and approval of the Final Accountability is different from the amount returned by the Institution, in the registration of the return it is mandatory only to present the deposit slip with bank authentication.

8.4 Final accountability

The final accountability of the cooperation agreement must be presented within a maximum period of 30 (thirty) days after the end date of the cooperation agreement.

For the technological contract, the final accountability must be delivered 90 (ninety) days before the contract end date in order to make the last refund (payment) within the contractual term.

In the event of termination, the maximum period will be 30 (thirty) days after receipt of the written notification, according to the contractual instrument.

If the option to present the final accountability is made without the expiration of the final term, no type of expenditure with a date later than the closing date of the Final Accountability will be allowed.

After the end of the term of Cooperation, PETROBRAS shall notify the Covenantor requesting measures in accordance with the contractual term. In the event of non-compliance, a second letter will be sent to the university dean.

From this communication, if the final accountability is not **settled** within the stipulated period, PETROBRAS may include the participants in the list of defaulting entities, disclosed by Petrobras in its Transparency Portal (<http://sites.PETROBRAS.com.br/minisite/acessoainformacao/>) resulting in the non-signature of new contractual instruments until such pending issues are resolved.

In addition to the adoption of the inclusion of the participants in the list of defaulting entities, applicable legal measures may be taken by PETROBRAS, the non regularization of pending issues within the term.

ITEM 5 of Volume 2 of this Manual contains guidelines for the preparation, submission and resolution of pending accountability. The approval of the final accountability occurs when all pending issues, regardless of relevance, are resolved.

8.5 Termination of Infrastructure Cooperation Agreements

- **Cooperation Terms Phase 1 - Executive Project:** In order to close an Executive Project cooperation term, the executor must present:
 - Complete Executive Project in digital format;
 - Permits required for construction at designated location.

The consistency of the Executive Project with the work plan will be verified and all the projects necessary to carry out the project to which it refers will be included in it.

The documents listed above must be submitted via SIGITEC through the Final Infrastructure Report (RFI).

- **Cooperation Terms Phase 2 – Works:** For the closing of Cooperation Terms with works, it is necessary for the Executor to present:
 - Detailing of the infra;
 - Provisional acceptance of the work;
 - Operating Licenses and Occupancy Permits;
 - As Built, when PETROBRAS deems it necessary.

The documents listed above must be submitted via SIGITEC through the Final Infrastructure Report (RFI).

- **Terms of Cooperation with equipment supply:** For the closing of the Equipment Supply Cooperation Agreement, it is necessary for the Executor to present the final inventory of equipment.

The information of the purchased equipment must be presented in SIGITEC through the Final Infrastructure Report (RFI).

In any type of infrastructure project, it will be at the discretion of Petrobras the *on-site* monitoring of the implementation of Infrastructures to verify the execution, according to the proposed Work Plan, at the end of the project, and may be carried out by PETROBRAS, or by a company indicated by it, according to item 4, for the closing of the Infrastructure Cooperation Agreement.

In case of non-submission of the licenses or in cases where the licenses are not applicable, the institution must present a letter taking responsibility for obtaining them or clarifying the reason why they are dispensable or have not yet been obtained.

8.6 Closing Agreement

The Cooperation Agreement will only close when all pending issues, regardless of their relevance, are resolved. In order to formalize the termination, PETROBRAS will forward the **Closing Term** for signature preferably electronically, via an electronic signature system.

If it is still sent physically for signature, the Covenantor must collect the signatures in the Bidder and in the Covenantor itself, forwarding the signed copies to PETROBRAS (to the attention of GIT/CT management to address:

CENPES/GIT/CT
Horácio Macedo, 950 - Cidade Universitária
Ilha do Fundão, Rio de Janeiro – RJ – CEP: 21941-915

Once the signatures have been completed in the Closing Term of all parties, the Cooperation Term will be closed in SIGITEC and closed in SAP with the issuance of the TRD by the Inspector of the Cooperation Term. In case of physical signature, a signed copy is sent to the Covenantor for filing.

9. Supervision of the Regulatory Agency

The annual inspection process of compliance with the obligation to invest in R&DI is carried out based on the evaluation of the information contained in the Physical and Financial Execution Report and Technical Report (REF-RTC) of the project or program and the **Annual Consolidated Report (RCA)**.

The reports are composed of the REF-RTC Part A (text file) and REF-RTC Part B (spreadsheet set) files.

REF-RTC Part A: Qualitative information on project execution, results achieved and conclusions.

REF-RTC Part B: Composed of Data Sheets and Expense Spreadsheets. These list information about the executors, team, activities performed and the details of all expenses incurred during the execution of the project.

The Standard Forms and the guidelines for completing the Financial Execution Report and Technical Report (REF-RTC) are available at <http://www.anp.gov.br>, in Research and Development <https://www.gov.br/anp/pt-br/assuntos/pesquisa-desenvolvimento-e-inovacao/investimentos-em-pd-i/regulamentacao-tecnica-de-pd-i>

The Guidance Manual of ANP Regulation No. 3/2015 presents the deadlines established for Petrobras to send the REF-RTC Part A and Part B of the completed projects.

For the terms of cooperation of "LEGACY" processes completed after 05/30/2017 the delivery of REF-RTC (Part A and B) is mandatory. This report must be delivered to PETROBRAS together with the final accountability within 30 days after the end of the contractual instrument.

For the terms of cooperation of SIGITEC processes completed after 05/30/2017 there is no need to deliver it, but the deadline for the delivery of the accountability is up to 30 days after the date of termination of the legally binding document.

10. ANNEXES

10.1. ANNEX 4: SCHOLARSHIP TABLE – TECHNICAL REGULATION AMNP No. 5/2005

Mode	Description of the Embodiment
Technological and Industrial Initiation - TII	
ITI-A	Up to three years' experience as a graduate student or mid-level professional
ITI-B	2nd grade or high school student
Technological and Industrial Development - TID	
DTI-IA	Higher education technician, with minimum experience of 7 (seven) years in the coordination of R&DI projects and/or participation in the implementation of management processes and/or with a doctoral degree for at least 6 (six) years
DTI-IB	Higher level technician with experience of more than 5 (five) years in the execution of R&DI projects and/or participation in the implementation of management processes and/or with a doctoral degree for at least 4 (four) years
DTI-IC	Higher level technician with experience of more than 4 (four) years in the execution of R&DI projects and/or participation in the implementation of management processes and/or with a doctoral degree
DTI-ID	Higher level technician with professional experience of more than 3 (three) years in S&T&I activities related to the project theme or with a master's degree
DTI-IE	Higher level technician with professional experience of up to 3 (three) years in S&T&I activities related to the project theme
Visiting Specialist – EV	
EV-A	Higher education professional with: minimum experience of 12 (twelve) years in the coordination of R&D projects or in the implementation of management processes; or a doctoral degree abroad
EV-B	Higher education professional with: minimum experience of 10 (ten) years in the coordination of R&D projects or in the implementation of management processes; or a doctoral degree abroad
EV-C	Higher education professional with: minimum experience of 8 (eight) years in the coordination of R&D projects or in the implementation of management processes; or with minimum professional experience of 12 (twelve) years; or with a doctoral degree abroad
EV-D	Higher education professional with: minimum experience of 6 (six) years in the coordination of R&D projects or in the implementation of management processes; or with minimum professional experience of 10 (ten) years; or with a doctoral degree abroad
Training Abroad	
SPE	Professional, related to the project, in training in other institutions in the Exterior

(*) For the definitions of positions and other scholarships, refer to Volume 1 – Prepare the Work Plan of this Manual.

11. Figures

Figure 1 - Flow of Accountability for Cooperation Agreement

Figure 2 - Personnel Payment Report

Figure 3 - "Closed receipt" – Receipt template for proof of personnel expenses

Figure 4 - "Open Receipt" – Detailed receipt template for proof of personnel expenses

Figure 5 - Social and labor charges statement model

Figure 6 - Bag receipt

Figure 7 - Model of declaration of participation in R&D project - teacher

Figure 8 - Model of declaration of related personnel with workload above 20 h/s

Figure 9 - Model of declaration of amounts paid per benefit

Figure 10 - Detailing report of services with civil works

Figure 11: Model of Declaration of amounts paid by DOA or Indirect Costs

Figure 12 – BANK RECONCILIATION REPORT

Figure 13 - Receipt Model for transfer of installment

Figure 14 - Simplified Flow of Financial Reformulation and Scope Additive

Figure 15 - Closing flow of the Cooperation Agreement.

The document templates suggested in this Manual are available on the Technology and Innovation website, as well as the forms for accountability of LEGACY processes, on the Downloads page (<https://tecnologia.petrobras.com.br/modulo-parcerias-tecnologicas.html>).

12. Definitions, Acronyms and Caption

12.1. Definitions

- Covenantor: body or entity responsible for the financial execution of the object of the agreed instrument;
- Coordinator: researcher/professor of the science and technology institutions responsible for the execution of the project;
- Executor: body or entity responsible for the physical execution of the object of the agreed instrument;
- Manager of the Cooperation Agreement: project manager by PETROBRAS;
- Technical Interlocutor: Technical coordinator responsible for monitoring the project with the CENPES manager;
- Legacy: contractual instrument signed before the implementation of the SIGITEC system, which were migrated in March 2015 to the system;
- Work Plan: document that describes the content of the approved proposal and that will be the subject of financial support, becoming the base document for the execution, management of resources and monitoring of the project. The Work Plan must include the identification of the object; the goals to be achieved; the stages and phases of execution; the plan of application of the financial contribution; the schedule of financial transfers; and, also, the prediction of the beginning and end of the execution of the object and the deadlines for completion of the scheduled stages or phases.

12.2. Acronyms

- ANEEL: Brazilian Electricity Regulatory Agency
- ANP: National Agency of Petroleum, Natural Gas and Biofuels
- CT: Sectorial Management of Technological Cooperation
- GIT: Management Management of Technological Innovation
- ICT: Institution of Science and Technology – Accredited Institutions with ANP
- MN: Sector Management of Technology Business Models
- R&DI: Research, Development and Innovation

- PGI: Sectorial Management of Planning and Innovation Management
- SAP: Integrated Management System
- SIGITEC: Technology Investment Management System

12.3. Caption

Attention points



ANEEL Processes

Best Practices

Old rules for LEGACY PROCESSES