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# Assessing and planning the implementation of beef sourcing commitments

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Beef Toolkit  
Briefing Note 01



Version 1.1



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## 5-element approach

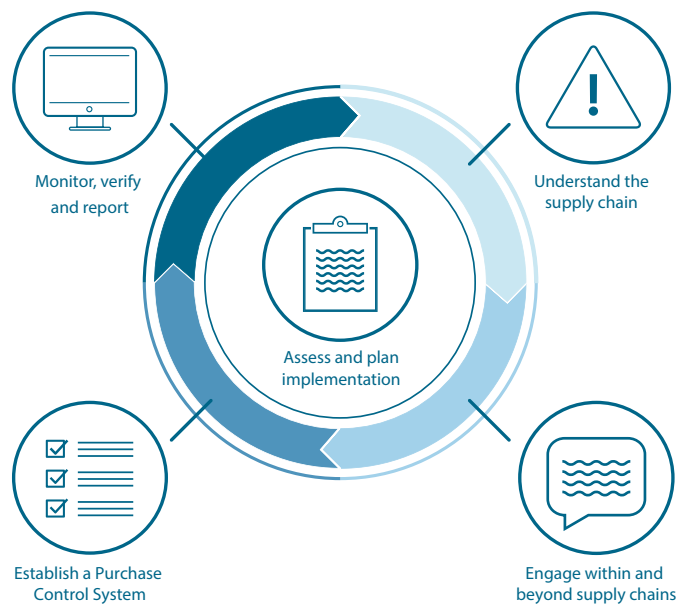


Figure 1 - A 5-element approach for sourcing environmentally and socially sustainable beef

### Key Points

- A timebound implementation plan sets out the actions a company will take over a given time period to ensure that their beef and cattle product sourcing delivers on their responsible sourcing commitments.
- Prior steps to developing an implementation plan include understanding the supply chain and setting company commitments to socially and environmentally responsible beef and cattle product sourcing.
- An effective timebound implementation plan typically addresses five key elements:
  - **Scope** – A company’s size, geographic location, volumes traded, and position in the supply chain will all impact the scope of an implementation plan.
  - **Activities** – The activities and actions planned should cover both actions within and beyond the supply chain, focusing both on a company’s own volumes and operations as well as wider landscape or sectoral activities.
  - **Targets, Timelines and KPIs** – Clear timebound targets must be developed to regularly monitor progress of the implementation plan.

- **Resources and Responsibilities** – Different stakeholders will play key roles which need to be defined and agreed upon to ensure ownership of tasks and outcomes.
- **Review and Reporting** – Companies must communicate plans both internally and externally to ensure accountability. They must also regularly review the implementation plan and use findings to continuously improve.

### Purpose of this Briefing Note

This Briefing Note is part of the Responsible Sourcing: A Beef Toolkit Guide, a 5-element approach for sourcing environmentally and socially sustainable beef (Figure 1) and relates to the first stage “Assess and Plan Implementation”. It describes the typical – and recommended – components of a credible timebound implementation plan and integrates best-practice examples of how those components can be developed in the context of the Brazilian beef sector. The note also describes the pre-requisite stages for the development of an implementation plan, showcasing available tools that companies can access to support in this process, including for the development of their implementation plans.

## What is a timebound implementation plan and why is it important?

A timebound implementation plan (also called action plan or roadmap) is a document or series of documents which outlines how a company will deliver on its responsible beef sourcing policy in practice. It sets out the key actions a company will take over a given time period to ensure that the beef they are sourcing and/or producing is delivering on the requirements and commitments set out in their policy.

Having this plan is important for companies to:

1. Have a clear understanding of what the company must do to meet the commitments it has made.
2. Show buyers and other stakeholders that the company is serious about delivering sustainable beef and give an indication on when they will achieve this.

### Box 1 - Prerequisite stages

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In order to develop a coherent and systematic implementation plan, companies sourcing beef and cattle products are advised to first:

- **Understand the supply base**
- **Develop a sound responsible sourcing policy**

#### Understanding their supply base

For a company to know whether responsible sourcing commitments are likely to be met and what actions need to be undertaken to mitigate and address potential non-compliances, they must first understand their supply base. This means mapping the supply base to know where their volumes are being produced, which producers and suppliers are involved (traceability), and building a high-level understanding of the types of social and environmental risk associated with beef production (risk assessment). More detailed traceability and risk assessment can be undertaken at a later stage, as part of a long-term implementation plan.

Proforest Briefing Notes 2a & 2b **Traceability and Risk Assessment**<sup>1</sup> describes the typical approaches, tools and methodologies that can be used to map the supply chain and to understand social and environmental risks associated with beef production. Another tool, the **Deforestation and Conversion Free (DCF) Implementation Toolkit**<sup>2</sup> also provides a publicly available self-assessment tool for company's seeking to understand the gaps in their existing management practices as well as deforestation and conversion risk.

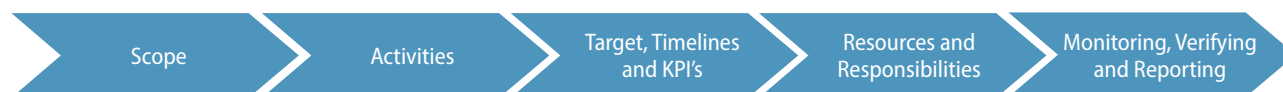
#### Develop a sound responsible sourcing policy

An implementation plan should be informed by a responsible beef and cattle product sourcing policy setting out the company's responsible sourcing commitments and capturing the company's overall aspirations and approach to sustainable beef production and sourcing. Commitments should cover all the key issues surrounding beef and cattle product production including deforestation, land conversion, and respect for human rights (the Accountability Framework Initiative, 2020)<sup>3</sup> and must cover the company's own operations, joint ventures, and all volumes from direct and indirect suppliers. More information on how to develop a responsible beef sourcing policy can be found [here](#) (Proforest, 2015)<sup>4</sup> and [here](#) (Accountability Framework Initiative, 2020)<sup>3</sup>.

## Develop your implementation plan

Having developed policies and carried out initial assessments to better understand the supply chain, a company can then develop a timebound implementation plan to deliver on its commitments. The process for developing the plan will vary from company to company and should be tailored to company structure and operating context.

To effectively develop an implementation plan for the responsible sourcing of beef and cattle products, a company should ensure the below five key elements are addressed.



These stages are explained in more detail below.

### Scope

The scope of a company's implementation plan will be affected by numerous factors including:

1. Company size and resources,
2. Volume of commodity and supply chain footprint,
3. Position within the supply chain,
4. Location of operations in high or low risk geographical areas.

The timebound implementation plan should cover the company's whole beef supply chain, including its own operations, joint ventures, all direct and indirect suppliers, and all sourcing areas, thus aligning with their responsible sourcing policies.

The implementation of commitments is more likely to be successful when considering the company's existing policies, processes, and initiatives. Therefore, planning the implementation involves integrating them as appropriate, as well as ensuring adequate structure and internal capacity for implementation.

### Activities

The activities and interventions a company should take can be split into two main types:

1. **Actions within the supply chain** – relating to beef and cattle product volumes purchased and the performance of suppliers.

Actions can include:

- Assessing direct suppliers' performance and the risk they are exposing the company to (e.g. Does the supplier have a policy? Are they working on sustainability? Do they source from areas with high risks of deforestation or human rights abuses?).
- Developing a process for supplier engagement and monitoring which outlines:
  - the scope and issues the company wants to address
  - clear criteria suppliers must comply with
  - supporting suppliers and providing incentives for improvement through capacity building,
  - sharing responsibilities and co-financing activities.
- Developing clear grievance processes and mechanisms for managing and remediating social and environmental non-compliances.
- Developing monitoring and reporting systems for measuring progress.

For more information on actions to engage suppliers, see **Proforest Briefing Note 3: Engage within and beyond supply chains**<sup>5</sup>.

**2. Actions beyond the supply chain** – relating to the places beef and cattle products are produced and systemic issues within the sector.

Actions can include:

- Engage and/or support initiatives and projects tackling sustainability issues in the landscapes, jurisdictions, and areas where the company sources beef.
- Engage in sector discussions and initiatives in the beef sector to challenge systemic issues linked to the production of beef; this involves collaborating with peer companies, suppliers, and other stakeholders.

For more information on actions to engage suppliers, see **Proforest Briefing Note 3: Engage within and beyond supply chains**<sup>5</sup>.

The timebound implementation plan should include actions both **within** and **beyond** the supply chain to address and mitigate negative impacts of beef production and deliver positive outcomes. Actions should be prioritised based on level of risks identified under initial assessments of the supply base.

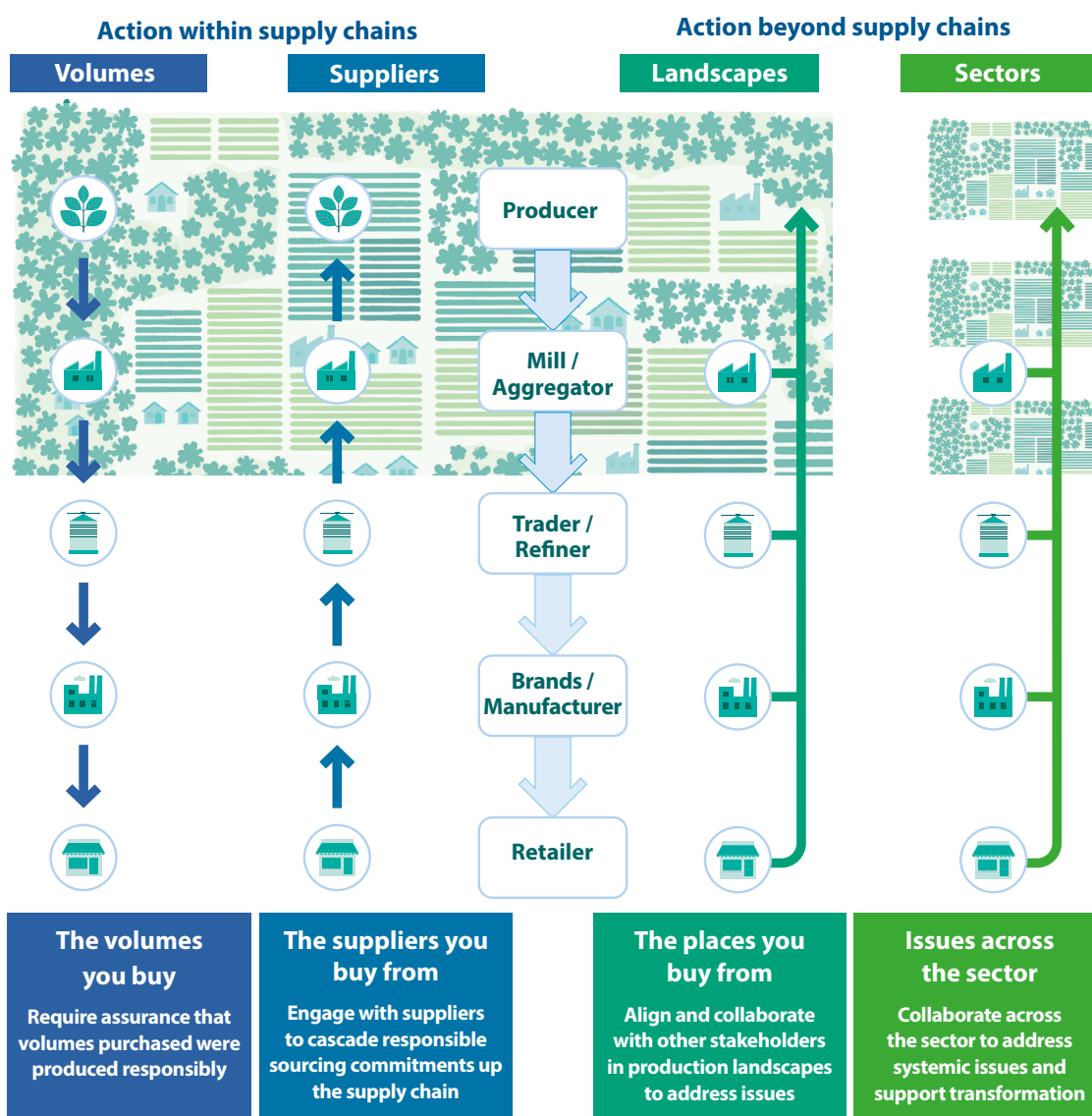


Figure 2 - Actions are needed both within and beyond the supply chain to effectively implement responsible sourcing commitments and maximise positive impact.

### Box 2: Tailoring an action plan to your company

An action plan should be tailored to the individual company type as the objectives and strategies required for effective action will be dependent on a company's position within a supply chain.

Examples of different companies include:

- Slaughterhouses
- Meat processors and tanneries
- End buyers (i.e., retailers, restaurants, pet food, and leather companies).

The actions required to deliver sustainable beef will vary depending on the type of company. Slaughterhouses may need to develop more actions on the ground within their supply chains, ensuring that their quantities are produced and sourced in a sustainable way, whereas an indirect manufacturer or downstream buyer may need to undertake more actions beyond their supply chains, supporting in-country initiatives and their direct suppliers to implement best practice.



## Targets, Timelines, and KPIs

The implementation plan should include clear targets with robust milestones to enable progressive implementation of the objectives. The milestones need to be SMART (specific, measurable, attainable, relevant, and time-bound) and can be used as the basic structure of a monitoring and reporting framework. Milestones should have clear actions or Key Performance Indicators (KPIs) associated with them for regularly measuring progress (see Table 1).

Table 1: Example of targets with timebound actions and associated KPIs

Example policy commitment	Example timebound action	Example KPIs
<p><b>Identify the origin of all beef and cattle products sourced</b></p> 	<p>By 2021, 100% of direct beef and cattle product purchases will be traceable to country of origin.</p> <p>By 2022, all high-risk beef and cattle product volumes will be traceable to biome/municipality/slaughterhouse/farm.</p>	<p>% volume traceable to region and/or biome, to municipality, to slaughterhouse, to direct cattle supplier, to indirect cattle supplier, etc.</p>
<p><b>Prioritise all beef volumes sourced by risk level, which will serve as the basis for further action</b></p> 	<p>All suppliers and volumes to be risk assessed (social/environmental) by 2021.</p> <p>Action plans for high-risk volumes and suppliers will be developed by June 2022.</p>	<p>% of the total cattle products purchased per risk level</p> <p>% of suppliers assessed for environmental and social risk level</p> <p>% volume of beef sourced from areas with high deforestation rates</p>
<p><b>Develop purchase control systems</b></p> 	<p>By 2022, 100% of directly procured volumes will be covered by a purchase control system.</p>	<p>% of direct sourcing with a purchase control system in place</p>
<p><b>Monitoring, verification and reporting</b></p> 	<p>By 2022, a monitoring system with clear KPIs will be in place.</p> <p>Produce first public progress report by 2023.</p>	<p>An audited progress report made publicly available, which could be part of the company's annual sustainability report</p>

## Resources and Responsibilities

The timebound implementation plan should cover who in the company will take responsibility for delivering on different actions and how resources will be allocated. Assigning responsibilities will ensure there is accountability for implementing the plan. In some cases, it can be worth incorporating the targets set in the plan as part of the personal performance targets for relevant staff members to ensure they take ownership. Sufficient human and financial resources for implementing the plan must be allocated.

Implementing responsible sourcing commitments involves several sectors of a company, including procurement, sustainability, senior leadership, communications, sales, and field teams. In many companies there can be a significant 'disconnect' between the decision-making in headquarters, which is where commitments are generally made, and the views of staff in the rest of the organisation. Therefore, building support should be a core part of the process. In order to effectively plan and implement a responsible beef sourcing strategy, a company must:

- Identify a leader or a lead-team to be responsible for coordinating with teams involved, monitoring and reporting progress.
- Ensure integration of responsible beef/cattle product sourcing objectives into wider business sourcing strategy, and try to include internal incentives for your buyers to deliver on the commitment
- Identify teams that will be involved in the implementation and involve them from the beginning, asking for their support to define milestones and actions.
- Empower the teams involved through awareness raising and capacity building activities. Consider a special effort to engage buyers, since they will be the ones engaging with your beef and cattle product suppliers to cascade implementation.

It is also important to consider when a company will need an external partner to support the implementation and when actions are expected to be taken by your suppliers.

## Monitoring, Verifying and Reporting

The company should regularly monitor and review (usually on an annual basis) the implementation of plans in practice and assess if the actions and timelines set are working and are delivering the expected/desired outcomes. Results should be fed back to review the strategy and update the plan, adjusting milestones and timeframes, if needed. For more information, see [Briefing Note 5: Monitoring, Verifying and Reporting](#)<sup>6</sup>.

Also, plans are developed based on the best information available at the current moment. Companies are therefore expected to actively identify gaps and shortcomings as well as new tools and instruments to update the plan.

It is recommended that companies publish their timebound beef and cattle product implementation plans to ensure transparency and to communicate their efforts to the market. An executive summary is often the best way to do this. A company may also want to develop a version of the plan for internal use with more details on resources and responsibilities.

Regardless of whether the timebound implementation plan is publicly available or not, all companies should regularly report on their progress in implementing the plan and delivering on their policy commitments. This should include reporting on the KPIs set in the plan.



## Learn more and help us improve

More information is provided in the references below and at [www.beef toolkit.net](http://www.beef toolkit.net)

### References

- 1** Beef toolkit, briefing note 2: Understand the beef supply chain: Beef traceability and supply chain transparency. Link: <https://www.beef toolkit.net/element-2-understand-supply-chain-risks>
- 2** Taking Deforestation and Conversion out of Supply Chains (2021) Website: <https://www.worldwildlife.org/pages/taking-deforestation-and-conversion-out-of-supply-chains>
- 3** Accountability Framework Initiative (2020) Website: <https://accountability-framework.org/>
- 4** Responsible Sourcing: A Practical Guide (Proforest, 2015) Link: <https://www.proforest.net/resources/publications/responsible-sourcing-a-practical-guide-13537/>
- 5** Beef toolkit, briefing note 3: Engage within and beyond supply chains. Link: <https://www.beef toolkit.net/element-3>
- 6** Beef toolkit, briefing note 5: Monitoring, verifying and reporting. Link: <https://www.beef toolkit.net/element-5-monitoring-verifying-reporting>

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