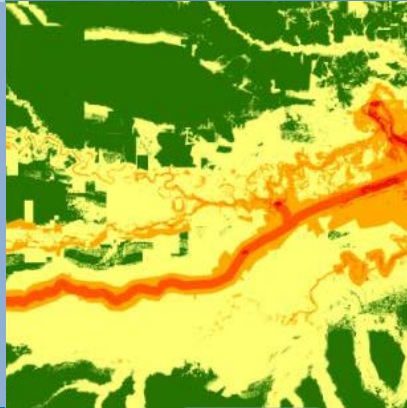
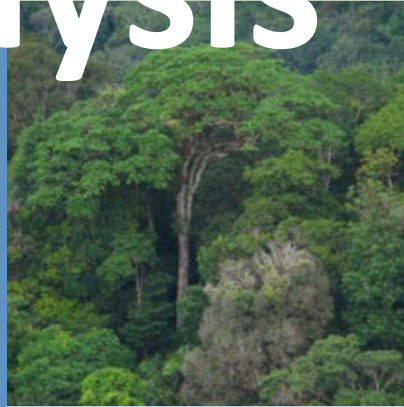


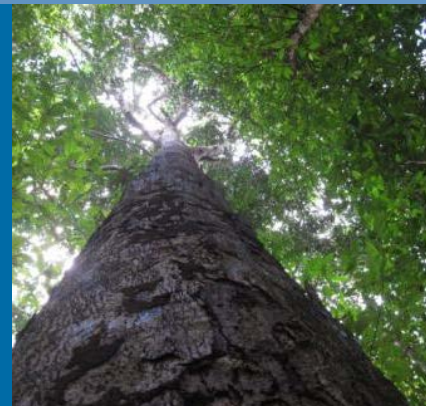
December 2014

# Gap Analysis



**A Gap Analysis of the FCPF's Carbon Fund Methodological Framework and the UNFCCC REDD+ Rulebook relative to the VCS Jurisdictional and Nested REDD+ Requirements**

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## BACKGROUND INFORMATION

Increasingly, efforts to mitigate climate change through reducing deforestation and forest degradation, sustainably managing forests and enhancing forest carbon stocks (collectively referred to as REDD+) are being focused on initiatives that are at the landscape, jurisdictional scale or national scale.

Building off the success of their project-focused standards for validating and verifying that emissions reductions have been achieved, the Verified Carbon Standard (VCS) released their Jurisdictional and Nested REDD+ (JNR) Requirements in October 2012. This was preceded by almost two years of consultative development. The JNR Requirements stipulate the criteria that developers of jurisdictional scale programs must adhere to in order to generate emission reduction credits, known as Verified Carbon Units (VCUs). The JNR Requirements can also be used as good practice guidance, regardless of interest in crediting.

After several years of negotiations and discussions at the international level, the United Nations Framework Convention on Climate Change (UNFCCC) 19<sup>th</sup> Conference of the Parties (COP19) in December 2013 adopted the ‘Warsaw Framework for REDD+’, which finally made REDD+ a reality under the UNFCCC, enabling countries to move forward with the implementation of REDD+ activities.

The Warsaw Framework for REDD+ sets out the requirements and methodological guidance countries must fulfill in order to access results based finance, and which all existing and potential REDD+ funding agencies are expected to follow.<sup>1</sup> It should be noted that the Warsaw Framework indicates that “results-based actions that may be eligible for market-based approaches may be subject to further specific modalities for verification”, which have not yet been defined. Therefore, many VCS requirements are more detailed than the current UNFCCC decisions, as JNR was designed to allow emission reductions to be used for a variety of donors, funds or markets. In the future, when further UNFCCC decisions are made on market mechanisms, the VCS JNR would need comparing to these for compatibility, to ensure programs can easily transition to new markets. The newly created Green Climate Fund will serve as

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<sup>1</sup> UNFCCC Decision 9/CP.19 paragraphs 5 and 6

financing entity for REDD+ and has also been requested, when providing results-based finance, to apply the methodological guidance consistent with UNFCCC.<sup>2</sup>

In parallel to the UNFCCC negotiations, the World Bank's Forest Carbon Partnership Facility (FCPF) has been providing support to developing country Parties to implement REDD+. The FCPF Carbon Fund developed a Methodological Framework (MF), which predates the Warsaw Framework for REDD+, and sets out the requirements and methodological guidance participating countries are expected to follow when implementing their Emissions Reduction (ER) programs.<sup>3</sup> As such, ER Programs proposed by REDD+ Countries to the Carbon Fund are expected to demonstrate conformity with the Framework's criteria. The Carbon Fund's Methodological Framework aims to be consistent with evolving UNFCCC decisions on REDD+, and it is expected to be updated to align with the Warsaw Framework for REDD+.

Many national and subnational jurisdictions are seeking to apply the VCS JNR<sup>4</sup> as their core carbon accounting framework, among other reasons because it can be used to meet the needs of multiple sources of demand and finance, including the FCPF Carbon Fund and the UNFCCC. Due to the limited finance available from any single source (including the Carbon Fund, which is only expected to pay for a portion of emission reductions generated from any individual REDD+ program), jurisdictions are likely to be motivated to use a standard if it can generally satisfy the requirements associated with a variety of financing pathways. JNR has the potential to serve as such a core and common platform – providing a detailed framework and guidance to jurisdictions seeking to generate high-quality emission reductions, while keeping their options open with respect to accessing diverse market and non-market funding streams. The ease with which JNR compliant programs meet the Carbon Fund's MF and UNFCCC rules will depend, in part, on the overlap and gaps between the JNR Requirements and those from Carbon Fund's MF and UNFCCC respectively. This paper explores those gaps and overlaps.

To be effective as a single accounting framework, the JNR will need to provide guidance or otherwise address potential gaps between the JNR requirements and the UNFCCC, as well as those associated with key sources of demand and finance like the Carbon Fund, if and when they go beyond the UNFCCC. This paper provides specific recommendations and solutions to ensure that a jurisdictional REDD+ program applying the VCS's JNR will be able to meet the Carbon Fund's MF and the UNFCCC requirements. Similar assessments could be undertaken in the future to determine how the JNR might be used to dock into

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<sup>2</sup> With UNFCCC decisions 4/CP.15, 1/CP.16, 2/CP.17, 12/CP.17 and 11/CP.19 to 15/CP.19, in order to improve the effectiveness and coordination of results-based finance.

<sup>3</sup> The Methodological Framework is a set of 38 criteria and related indicators, associated with five major aspects of Emission Reductions Programs: level of ambition, carbon accounting, sustainable program design and implementation, and ER Program transactions.

<sup>4</sup> Note that in this document the acronym JNR is always used to refer to the VCS JNR framework, unless it is in the title of a document.

other emerging sources of demand and finance beyond the voluntary market, potentially including donor funds, the California compliance market, and local domestic and regional markets. It should also be noted that as financing mechanisms are developed under the UNFCCC, such as through the Green Climate Fund, more detailed requirements will no doubt be developed, presenting the need for further assessments.

## 2

## APPROACH

The objective of this paper is to identify and detail any gaps between the VCS's Jurisdictional and Nested REDD+ (JNR) Requirements (v3.2)<sup>5</sup>, the Carbon Fund's Methodological Framework (MF) (Final - 20<sup>th</sup> December 2013 version)<sup>6</sup>, and also with the UNFCCC's REDD+ Rulebook (more details in Figure 1). In the analysis section below, we take each MF indicator and UNFCCC requirement and ask: would a VCS JNR compliant program be likely to meet it?

In order to answer this question we assessed the JNR Requirements to see if the indicator/requirement was covered. Where the JNR Requirements did not cover the indicator/requirement, only partially covered it, or there was any ambiguity, the AFOLU Requirements, the VCS Program Guide and the VCS Standard were also consulted (see Box 1).

For each MF indicator or UNFCCC requirement assessed, a rating of "fully compatible", "likely compatible", "minor gaps" or "potentially major gaps" is given (see Table 1 below). The ranking depends on two things. Firstly, the likelihood that a VCS-compliant program would be aligned with the

indicator/requirement. All programs will be designed, documented and implemented in different ways so we used our experience of programs to estimate the likelihood a program would manage to meet the indicator/requirement or not. Secondly, we considered the amount of additional work that would be required for a VCS-compliant program to meet the indicator/requirement. For example, there may be a gap between the JNR requirement and a particular indicator/requirement, but in order to meet the

**Box 1. How the VCS Program documents work together to form a standard:**

In addition to the requirements set out in the JNR Requirements document, jurisdictional programs and nested projects must adhere to all applicable VCS requirements and rules set out in the VCS Program documents. In particular, readers are referred to the VCS Program Guide (v35 was used), the VCS Standard (v3.4), the AFOLU Requirements (v3.4) and the Jurisdictional and Nested REDD+ (JNR) Non-Permanence Risk Tool (v3.0). Such rules and requirements apply mutatis mutandis unless otherwise noted in the JNR Requirements. Where the JNR requirements reference the VCS Standard or the AFOLU Requirements and those documents require specific criteria or procedures to be set out in a methodology, such requirements should be read as requirements to be fulfilled in the jurisdictional program description. *(Adapted from the JNR requirements introduction)*

<sup>5</sup> Available for download here: <http://www.v-c-s.org/program-documents>

<sup>6</sup> Available for download here: <https://www.forestcarbonpartnership.org/carbon-fund-methodological-framework>

indicator/requirement only a small amount of additional documentation might be required. In this case the indicator/requirement was scored as likely compatible. Alternatively, if a gap is based on a fundamental process in project design or implementation that would be difficult to add on retroactively, it was categorized as either a minor or potentially major gap depending on the amount of work involved.

### **Unpacking and presenting the REDD+ Rulebook**

The Warsaw Framework for REDD+ is comprised of a series of decisions, a subset of which is commonly referred to as the 'REDD+ Rulebook'<sup>7</sup>. This subset comprises of five decisions, as shown in Figure 1, which provide the methodological guidance for REDD+ under the UNFCCC. As shown in Figure 1, these five decisions build upon and refer to previous relevant decisions adopted at COP13, COP15, COP16, COP17, and COP18. Given the volume of relevant decisions in, and referenced by, the REDD+ rulebook it was not possible to present an analysis of each one, as there are a large number of decisions that were not relevant to the alignment of the VCS JNR. For example, a decision that requests developed countries to provide capacity building support does not have relevance to national/subnational program design under VCS JNR. Therefore we undertook an examination and distillation of the relevant paragraphs in terms of those that provided methodological guidance. Appendix 1 of this document shows those paragraphs which were included and those which were excluded.

In the analysis section, we have broken the REDD+ Rulebook down into five components of the methodological guidance under the UNFCCC (which relate to the five decisions in the REDD+ rulebook):

1. Measurement, reporting and verification (MRV)
2. Forest reference emission levels (FREL) and forest reference levels (FRL)
3. National Forest Monitoring System (NFMS)
4. Safeguards
5. Drivers of deforestation and forest degradation

According to the Warsaw Framework for REDD+, countries have to meet the above methodological guidance in order to access results-based finance (see Box 2 below). The relevant paragraphs from the decisions related to results-based finance were also assessed and are integrated into our analysis. We presented the relevant paragraphs in an order that gave a logical flow. Often this meant starting with older decisions (which tend to be higher level) and then presenting more details. There are exceptions to this ordering, however. For ease of reference within this document we labeled each relevant decision or

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<sup>7</sup>[http://www.ecosystemmarketplace.com/pages/dynamic/article.page.php?page\\_id=10095&section=news\\_articles&eod=1](http://www.ecosystemmarketplace.com/pages/dynamic/article.page.php?page_id=10095&section=news_articles&eod=1)



group of decisions as a UNFCCC requirement and gave it a number. The decision(s) that the requirement has been inferred from are referenced within the box.

**Box 2: What are the requirements for developing country Parties to receive results-based finance for REDD+?**

For developing country Parties to receive results-based finance for REDD+ they must:

1. Ensure that the anthropogenic forest-related emissions by sources and removals resulting from the implementation of REDD+ activities are fully measured, reported and verified (MRV), in accordance with UNFCCC guidance<sup>8</sup>.
2. Provide the most recent summary of information on how all Cancun safeguards have been addressed and respected before receiving payments<sup>9</sup>.
3. Have in place:<sup>10</sup>
  - a national strategy or action plan,
  - a national forest reference emission level and/or forest reference level, or if appropriate, as an interim measure, subnational forest reference emission levels and/or forest reference levels,
  - a robust and transparent national forest monitoring system for the monitoring and reporting of REDD+ activities, and
  - a system for providing information on how safeguards are being addressed and respected.

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<sup>8</sup> Decision 9/CP.19 paragraph 3

<sup>9</sup> Decision 9/CP.19 paragraph 4

<sup>10</sup> Decision 9/CP.19 paragraph 3

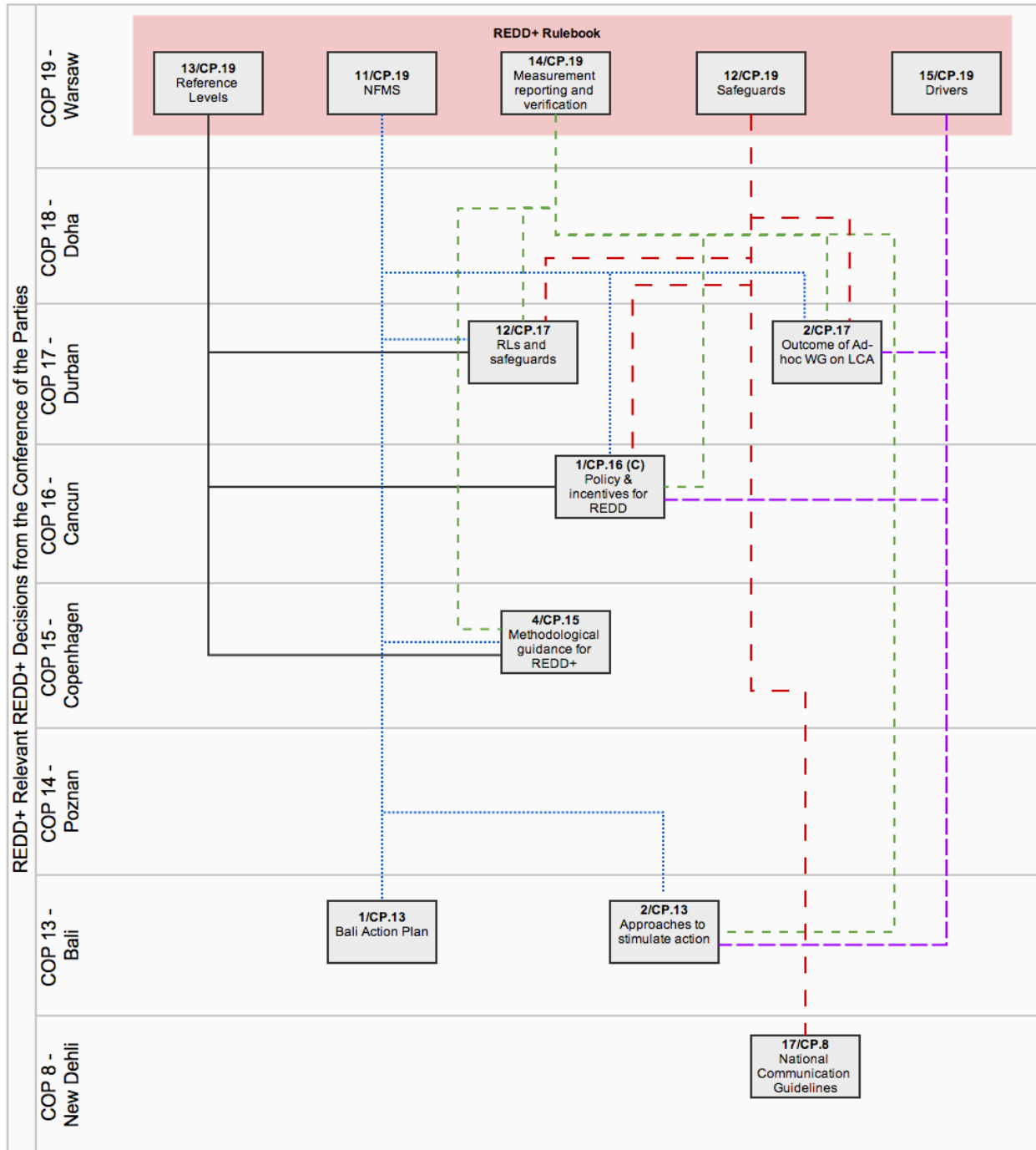


Figure 1: A representation of the decisions that make up REDD+ Rulebook. Connecting lines show where a decision from the Warsaw Framework recalls an earlier decision. For clarity, the decisions that are recalled by earlier decisions are not shown, but were assessed.

It should be noted that at the time of writing there are no published Jurisdictional Program Descriptions (JPDs), nor any JNR validated programs. Therefore we have used our experience of project level REDD+, and the national/sub national schemes that are currently being designed and piloted, including under the JNR. Any JNR program considering applying to the Carbon Fund or UNFCCC should carefully check all their relevant criteria/decisions as they apply to their particular program, but we hope this analysis can provide a useful guide to the areas where potential gaps may exist and how jurisdictions might address such gaps.

**Table 1: Potential for a gap between a VCS compliant program and an MF indicator or UNFCCC REDD+ Rulebook requirement.**

Rating:	Description
NA	This indicator refers to something that is not relevant to whether or not the program is following JNR requirements.
Fully compatible	All jurisdictional programs meeting the JNR requirements should be fully compatible with this MF indicator or UNFCCC requirement.
Likely compatible	A program meeting the JNR requirements would likely be compatible with this MF indicator or UNFCCC requirement, or a small amount of additional work would be required to meet the indicator beyond what is required for JNR.
Minor gap	There is a minor gap between the JNR and this MF indicator or UNFCCC requirement, or a reasonable amount of additional work would be required to meet the indicator beyond what is required for JNR.
Potentially major gap	There is potentially a major gap between the JNR and this MF indicator or UNFCCC requirement, or a significant amount of additional work would be required to meet the indicator beyond what is required for JNR.
Incompatible	Complying with VCS JNR requirements is incompatible with meeting this MF indicator or UNFCCC requirement.

After identifying the gaps, we provide recommendations on how the VCS could facilitate harmonization with the Methodological Framework and UNFCCC requirements. These recommendations fall into three categories.

- Some gaps represented an opportunity for the VCS to add rigor and clarity to the requirements of the JNR standard that would benefit all programs, regardless of whether they will apply to the Carbon Fund or not. Here we suggest changes to the JNR Requirements that could be applied to all programs.
- Some gaps were regarding points very specific to the Carbon Fund or fell outside of the core

focus of the VCS standard. In these cases we recommend guidance that the VCS could provide to its programs that are considering applying to the Carbon Fund. The guidance will help jurisdictions identify potential gaps and ensure that they take any steps necessary to close the gaps in the way they design and implement their program.

- Finally, some gaps were due to ambiguities in how exactly the Carbon Fund or UNFCCC would enforce their respective indicators/criteria. In these cases, clarifications should be sought from the World Bank or UNFCCC.

It is important to note that the VCS Jurisdictional Requirements (and accompanying VCS standard documentation) tend to go into more detail and are more specific in their requirements compared to the Methodological Framework and go into very much more detail than the UNFCCC requirements. In addition, the VCS covers, in depth, subjects that are not considered by the Methodological Framework or UNFCCC such as how to nest emissions accounting between various spatial scales and how to account for leakage emissions. The focus of this paper is on comparing what is in the Methodological Framework and UNFCCC REDD+ Rulebook with the JNR Requirements, and hence we have not systematically pulled out all the cases where the VCS exceeds them, although we have noted where this is the case relative to each specific MF indicator or UNFCCC requirement.

### **Interpreting this report from a program developer's perspective**

A program aiming to use the VCS JNR as a framework for carbon accounting will find that it provides significantly more guidance and structure than the UNFCCC Rulebook or the Carbon Fund Methodological Framework on most matters. Along with this, comes more detailed requirements. All programs following the VCS JNR are very likely to meet all the UNFCCC or Carbon Fund requirements marked green (fully compatible). It should be noted that in no instances does the JNR require something that directly conflicts with the MF indicators or UNFCCC requirements. In that sense, the JNR is a sound core methodology. However, we would advise the program designers pay particular attention to those indicators/requirements marked yellow (likely compatible), orange (minor gap) or red (potentially major gap). These ratings do not intrinsically mean that the VCS JNR is weaker in its requirements or incompatible, but that extra care is needed to ensure that JNR programs' compliance with specific UNFCCC or Carbon Fund requirements is achieved. For example, an indicator/requirement marked as a potentially major gap (red) *may* require significant levels of extra work to meet it beyond what is specifically required under the VCS. The earlier in program design these points are identified, the less work meeting all the requirements will take.

## 3

## SUMMARY OF FINDINGS

### 3.1 Comparison with the Carbon Fund's Methodological Framework

In most cases it was found that the VCS JNR Requirements (and supporting standard documentation, see Box 1) contained significantly more detailed requirements than the Methodological Framework.

The JNR requirements broadly cover the MF indicators, with only 1 out of 78 indicators being likely to require significant additional work to ensure a JNR program is fully compliant with the MF. This means 99% of MF indicators will likely present little or no risk of gaps for JNR-compliant REDD+ programs and would require only minimal work for alignment. In other words, jurisdictions applying and meeting the JNR requirements would most likely automatically satisfy the vast majority of the MF indicators with no or minimal additional effort. Out of the 78 MF indicators, there were nine indicators associated with minor gaps and one with which JNR programs could face a potentially major gap. Two indicators were found not to be applicable. Nothing was found to suggest that a JNR-compliant program would certainly fail any of the MF indicators (i.e. no incompatibility was identified).

For each of the gaps identified, a recommendation was made to provide additional guidance to jurisdictions and/or for potential revisions to the JNR that would facilitate harmonization. The VCS will soon be releasing a guidance document to guide programs that are seeking to access the Carbon Fund and compatibility with UNFCCC decisions.

Table 2 below shows the breakdown of indicator ratings by MF elements. This shows that the compatibility or potential gaps are reasonably well distributed across the MFs elements.

**Table 2: Indicator ratings divided by MF element.**

Element	Indicator rating											
Scale and ambition	1.1	1.2	2.1									
Scope and methods	3.1	3.2	3.3	4.1	4.2	5.1	6.1	6.2				
Uncertainties	7.1	7.2	8.1	8.2	9.1	9.2	9.3					
Reference levels	10.1	10.2	10.3	11.1	11.2	12.1	13.1	13.2	13.3	13.4		
Measurement, Monitoring and Reporting on ERs	14.1	14.2	14.3	15.1	16.1							
Accounting for Displacement (Leakage)	17.1	17.2	17.3	17.4								
Accounting for Reversals (Non-permanence)	18.1	18.2	19.1	20.1	20.2	21.1	21.2					
Calculation of ERs	22.0	23.0										
Actions to Meet WB and Cancun Safeguards	24.1	24.2	25.1	25.2	26.1	26.2	26.3					
Drivers, Land and Resource Tenure Assessments	27.1	27.2	28.1	28.2	28.3							
Benefit sharing	29.0	30.1	31.1	32.1	33.1							
Non carbon benefits	34.1	34.2	35.1	35.2								
ERPA <sup>11</sup> Signing Authority and Transfer of Title	36.1	36.2	36.3	37.1	37.2	37.3	37.4	38.1	38.2	38.3	38.4	

**Potentially major gaps**

One potentially major gap was identified, and is described in Table 3 below.

**Table 3: Potentially major gaps identified**

Ind.	Gap identified
24.1	The MF requires that WB safeguards are followed. While the JNR requires programs to adhere to all UNFCCC decisions on safeguards for REDD+ as well as relevant jurisdictional (national and subnational) safeguards, there is no requirement that WB safeguards be met. The VCS should make it clear to jurisdictions applying to the Carbon Fund that they would also need to follow the WB safeguards. This will be made clear in a guidance document for JNR programs to be released by VCS in early 2015. See page 55 of this document for additional details.

<sup>11</sup> ERPA – Emissions Reduction Program Agreement

## Future changes to the JNR or MF requirements

If the Methodological Framework is updated then ER programs will only be required to meet the new requirements on a voluntary basis (FCPF CF MF p5). Regarding keeping up with VCS modifications, the VCS JNR states, “This document will be updated from time-to-time and readers shall ensure that they are using the most current version of the document.” (VCS JNR p4). A draft (not yet public) version of JNR Guidance document states,

*“New requirements are effective immediately upon release, though a grace period will be provided to allow stakeholders developing jurisdictional programs sufficient time to transition to new requirements. Already registered jurisdictional programs are expected to comply with new requirements when they update their baseline or renew their crediting period. It is acknowledged that a sufficiently long grace period and backward compatibility will be needed especially where jurisdictions have enacted JNR requirements through a decree or legislation which would subsequently need revision.”*

It is expected that similar text will be included in future VCS JNR Requirements. This approach to handling updates to the standard is consistent with the VCS’s approach for project level activities.

Therefore, as new guidance and or requirements are released by the VCS, the analysis conducted here should be undertaken again on any areas that have changed.

### ○ 3.2 Comparison with the UNFCCC’s REDD+ Rulebook

As explained in the approach section above, the REDD+ Rulebook is not neatly packaged in a document or book, and analyzing it is not straightforward due to the numerous decisions that it recalls and cross-references. It should also be noted that the UNFCCC requirements, are mostly at a higher level of detail than the VCS JNR. The VCS JNR framework goes into much more technical detail. Here we present a summary of our findings for each of the five main decision areas in the REDD+ Rulebook, followed by a summary of the potentially major gaps that were identified. VCS is expected to release updates to the JNR to close identified gaps and/or provide further guidance for ensuring alignment with the REDD+ Rulebook in 2015.

The JNR requirements broadly cover the UNFCCC requirements, with only 1 out of 38 UNFCCC requirements being likely to require significant additional work to ensure a JNR program is fully compliant with UNFCCC. This means 97% of UNFCCC requirements will likely present little or no risk of gaps for JNR-compliant REDD+ programs and would require minimal work for alignment. In other words, jurisdictions applying and meeting the JNR requirements would most likely automatically satisfy the majority of the UNFCCC requirements with no or minimal additional effort. Out of the 38 UNFCCC requirements, there were seven associated with minor gaps and one with which JNR programs could face

a potentially major gap. Nothing was found to suggest that a JNR-compliant program would certainly fail a UNFCCC requirement (i.e. no incompatibility was identified).

A summary of the findings by decision area is shown in Table 4 below.

Table 4: UNFCCC findings per requirement

UNFCCC Decision Area	Indicator rating																
MRV	1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8									
RLs	2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8	2.9	2.10	2.11	2.12	2.13	2.14	2.15	2.16	2.17
NFMSs	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8									
Safeguards	4.1	4.2	4.3	4.4													
Drivers	5.1																

**1. Measurement, reporting and verification**

There is good alignment between the UNFCCC requirements for MRV and those of the JNR. One minor gap is that while the JNR focuses a lot on updates to baselines, it says little about updating monitoring and measurement methodologies. These two issues are linked in JNR because monitoring methods must maintain consistency with baseline methods. However, there are not any requirements in the VCS about updating and improving monitoring independently of reference levels, nor any explanation of how such changes would be assessed, for example through a revalidation. The VCS requires reporting to be at least every 5 years. Programs wishing to be compliant with the REDD+ Rulebook will have to take note of the UNFCCC requirements to provide biennial reports in country’s National Communications. To facilitate this, JNR monitoring reports (and report templates) in future could be aligned with the requirements of the technical annex of the national communications.

**2. Reference levels**

There is good alignment between the UNFCCC requirements for reference levels and those of the JNR. In particular the JNR provides detailed requirements on developing and periodically updating the reference level.

In general the JNR standard has a lot of emphasis on (a) avoiding deforestation, some on (b) avoiding degradation, but less focus on the remaining activities. They are all relatively well covered by the VCS AFOLU requirements. However, although this has not been tested yet by the authors there may be some gaps or ambiguities in how programs are allowed to set reference levels for activities (c) conservation of



forest carbon stocks, (d) sustainable management of forests and (e) enhancement of forest carbon stocks at the jurisdictional level. The VCS is currently developing additional JNR guidelines for sustainable management of forests and enhancements of forest carbon stocks (conservation of forest carbon stocks is not an eligible activity under VCS due to additionality issues; those areas would just be categorized as forest remaining forest).

In the JNR Requirements, Section 3.11.13 (1) states that a UNFCCC market-based mechanism approved reference level may be used for the jurisdictional REDD+ program. Where the reference level has been submitted but not accepted and approved for market-based mechanisms under the UNFCCC, the reference level must be compared against the reference level developed according to the JNR Requirements, and the more conservative of the compared baselines shall be adopted. However, it appears programs could be allowed to choose a reference level that is less conservative than a UNFCCC market based mechanism approved reference level for the same area. Whilst this was not the intention of the VCS and it will be rectified in future editions and guidance, it remains a minor gap due to the ambiguity caused.

The UNFCCC requires that there is consistency with country's national GHG inventories. It is assumed this means methodological consistency. There is JNR requirement 3.11.4 which states:

*“Jurisdictional proponents shall demonstrate how the development of the jurisdictional baseline has achieved, or is expected to achieve, consistency with the data and methods used to account for forest-related GHG emission reductions and removals contained in the country's existing or emerging UNFCCC GHG inventory.”*

Elsewhere in the standard, IPCC guidelines (2006) are suggested as sources of data/methodologies, yet these are not explicitly listed as approved under the UNFCCC for use in developing national GHG inventories (only the revised 1996 guidelines and 2003 GPG for LULUCF are listed). It should be noted that there is some ambiguity on which guidelines countries should use in the GHG inventories so any country or jurisdiction should check with their own National GHG Inventory Team for the latest information. However, a clarification from IPCC (suggesting countries should follow the most recent version of IPCC guidelines) indicates there is not likely to be a conflict, please refer to Section 5 (Compatibility Analysis – UNFCCC REDD+ Rulebook), UNFCCC Requirement 2.8 (page 92) for further details.

The JNR Requirements call for a justification of omitted pools/sources but not omitted activities. As most programs will begin with only a subset of all REDD+ activities, an additional explanation will need to be provided to the UNFCCC justifying the omission of other activities. VCS is expected to provide guidance on this issue in a new guidance document to be released in early 2015.

The UNFCCC requires that the forest definition used is explained with reference to other definitions used, but the JNR does not have such a requirement. JNR programs will need to consider very carefully the definitions they are using in relation to the GHG inventory, CDM definition and any other internationally communicated definitions they have used.

### **3. National Forest Monitoring Systems**

The JNR Requirements do not refer to the concept of a National Forest Monitoring System explicitly. Requirement 3.14.1 does require that “criteria and procedures” for monitoring are established, which is similar to a ‘system’, without using the same language. It could be argued too little is being done in the JNR requirements to encourage alignment/integration of emerging NFMSs. Without the concept of an NFMS at the heart of a JNR program, a JNR program may have some work to do in describing the NFMS to the UNFCCC.

There were some minor gaps raised because the UNFCCC had specific technical requirements that were not addressed by the JNR, such as the preference for building on existing systems, and the ability for an NFMS to assess different types of forest.

As described above in the MRV section, there are not any requirements in the VCS about updating and improving monitoring independently of reference levels, which caused minor gaps related to the UNFCCC requirements on taking a phased approach and allowing flexibility.

The UNFCCC promotes the exploration of synergies between the Safeguard Information System (SIS) and NFMS, in the sense that information gathered by NFMS may be relevant to the SIS (in particular in relation to UNFCCC safeguards E, F and G). VCS does not specifically mention this UNFCCC decision, nor does the JNR directly require proponents to explore synergies between both systems.

Finally, a minor gap arose because of the JNR’s allowance of methods, like surveys, which are beyond the list of methods listed by the UNFCCC which is limited to remote sensing and plots for gathering monitoring data. This does seem a very specific requirement by UNFCCC standards (e.g., not aligned with most overarching guidance provided by the Convention), and we recommend that the origin of this in the UNFCCC is further researched.

In conclusion, the VCS may need to look in a bit more detail at how it is framing the monitoring component of JNR programs, tweaking the standard to align better with the technical requirements of the UNFCCC.

### **4. Safeguards**

The JNR requirements on safeguards are broad, but aligned with UNFCCC, in that they require compliance with all UNFCCC and relevant national/regional safeguards requirements. In consistency with the UNFCCC safeguards requirements, we understand VCS requires ensuring REDD+ activities are

implemented in consistency with the UNFCCC REDD+ Safeguards, the set-up of a system for providing information on safeguards, and the preparation and submission of safeguards summaries of information to demonstrate how safeguards are being addressed and respected.

The UNFCCC does not offer clear or detailed guidance on how to meet each of its safeguard related requirements and the VCS does not elaborate on how to meet these requirements. It is acknowledged that it would be difficult and potentially beyond the scope of the VCS as a carbon-focused standard to provide guidance on how to meet these requirements.

To ensure compliance with the UNFCCC and relevant jurisdictional REDD+ safeguard requirements, the standard mainly requires:

- 1) that jurisdictional programs are designed in alignment with UNFCCC and relevant jurisdictional REDD+ safeguard requirements, and a description of such alignment is provided in the program design;
- 2) monitoring reporting with information with respect to how, during the design and implementation of the program safeguards have been addressed and respected. Additionally, such monitoring reports are to provide information on how other UNFCCC decisions on safeguards and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements have been met (such as the set-up of the system for providing information on safeguards).
- 3) information is made readily accessible to all relevant stakeholders throughout implementation of the jurisdictional REDD+ program.

However, in order to validate and verify programs, the VCS will need to decide how (i.e. process) to assess compliance with each of these safeguard related requirements.

## **5. Drivers**

There was full compatibility with the one drivers requirement of the UNFCCC since the VCS also requires that drivers be identified.

**Potentially major gaps**

One potentially major gap was identified and is described in Table 5 below.

Table 5: Potentially major gaps identified

Req.	Gap identified
2.13	<p>While the JNR requires GHG emissions from deforestation to always be accounted for and for deforestation activities to be comprehensively included in the reference level and monitoring, the inclusion of other activities is not required. Where activities are excluded, JNR does not require justification based on significance. Thus, there could be a case where an activity excluded under VCS may be deemed significant and require inclusion by the UNFCCC. The VCS intends to require such justification in a future update to the JNR Requirements, as well as provide guidance on alignment with UNFCCC on this issue in a guidance document to be released early 2015.</p> <p>It should be noted that under JNR requirement 3.9.2, any pools or sources excluded from accounting must be justified on the grounds of conservatism or being <i>de minimus</i>.</p>

## 4 COMPATIBILITY ANALYSIS – CARBON FUND’S METHODOLOGICAL FRAMEWORK

<b>FCPF Carbon Fund Meth Framework Indicator 1.1:</b> The ER Program Measures aim to address a significant portion of forest-related emissions and removals.	
Comparable VCS JNR or AFOLU Requirement(s):	
None	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
There is no specific requirement under the VCS JNR Requirements (nor AFOLU requirements) to address a significant portion of emissions through the program activities. Programs are incentivized to do so because that maximize the credits that they can receive if they are successful. It is unlikely that a program would be designed only to address an ‘insignificant’ portion of forest related emissions.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ There is no specific requirement under the JNR to address a significant portion of emissions through the program activities.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> programs aiming to comply with the MF and JNR should demonstrate that they are addressing a significant portion of their emissions.</li> </ul> <p><i>An additional requirement does not seem necessary since programs are incentivized to address as much of their emissions as possible in order to maximize the generation of credits (Verified Carbon Units – VCUs). A program that only addresses an “insignificant” portion of emissions is unlikely to exist.</i></p>	

<b>FCPF Carbon Fund Meth Framework Indicator 1.2:</b> The ER Program is ambitious, uses new or enhanced ER Program Measures to reduce emissions or enhance removals, is undertaken at a jurisdictional scale and/or takes a programmatic approach (i.e., involves multiple land areas, landowners or managers within one or several jurisdictions), and reflects a variety of interventions from the national REDD+ strategy in a coordinated manner.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.5.1-3.5.9	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
There are no JNR requirements about the ambition and variety of interventions, nor their degree of coordination. However, programs are incentivized to follow these good practices in order to maximize the	

chances of success.
The VCS does require programs to be at the jurisdictional scale (see MF indicator 2.1 below). The wording of this criterion implies that the activities do not need to be undertaken at a jurisdictional scale if a “programmatic approach” has been taken. The VCS has specific rules regarding what constitutes a jurisdictional approach in section 3.5 (see 2.1 below) – and this requires that if multiple jurisdictions are included that they are adjacent (VCS JNR 3.5.5).
Gaps or issues
<ul style="list-style-type: none"> <li>○ The VCS does not set any requirements about the ambition and variety of interventions, nor their degree of coordination.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> Programs should demonstrate their ambition and use a number of coordinated interventions.</li> </ul>

<b>FCPF Carbon Fund Meth Framework Indicator 2.1:</b> The Accounting Area is of significant scale and aligns with one or more jurisdictions; or a national-government-designated area (e.g., ecoregion) or areas.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.5.1 – 3.5.9	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
The MF defines the accounting area as, “ <i>area for which a reference level is established and over which emissions and removals from forests or select REDD+ Activities are being measured, reported and verified consistently.</i> ”	
The JNR Requirements have nine criteria that cover the definition of the jurisdictional program and project location (3.5.1-3.5.9). These go into significantly more detail than the MF. Specific VCS requirements that apply at the time of registration include:	
3.5.1 – The national jurisdictional proponent must define (and submit) program boundaries based on political or eco-region boundaries and they must be non-overlapping.	
3.5.2 – If there has been no national submission of boundaries, sub-national jurisdictional programs must be political and cannot be based on eco-regions.	
3.5.4 – Jurisdiction may not contain gaps except for exceptional conditions (such as inaccessibility, lack of control or areas under dispute) or where areas are affected by large infrastructure, weather or geological events.	
3.5.5 – Areas comprised of multiple administrative subdivisions must be adjacent to one another.	
3.5.6 - The lowest eligible jurisdictional level is the second administrative level below the national level.	
The JNR does not have any general requirements around scale, although 3.5.6 does set the lowest level of administrative area that can be included. A government defined ecoregion, could be at any scale. Like	

the MF, the JNR only allows ecoregions if they are defined at the national level (JNR Requirement 3.5.2).
Gaps or issues
<ul style="list-style-type: none"> <li>○ There is no VCS requirement for jurisdictions to be of a “significant” scale in cases where ecoregions are defined nationally, therefore, there is a low risk that a lower level jurisdictional scale could be deemed as not a significant enough scale for the Carbon Fund.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ None.</li> </ul> <p><i>For an addition to be made to the VCS JNR, a definition of ‘significant scale’ would be required. This would need to be an absolute area, or a proportion of the area (or forested area) of a country. Making such a definition would be difficult and arbitrary. Programs are incentivized through economies of scale to achieve a large size, and there are no obvious threats to the integrity of the standard if relatively small ecoregion based jurisdictions were defined nationally.</i></p>

<b>FCPF Carbon Fund Meth Framework Indicator 3.1:</b> The ER Program identifies which anthropogenic sources and sinks associated with any of the REDD+ Activities will be accounted for in the ER Program.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.9.1-3.9.7	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The JNR Requirements have detailed requirements around the identification and inclusion of carbon pools and sources. In general, the JNR requires that pools/sources are included unless it can be demonstrated that it is conservative to ignore them or they are <i>de minimus</i> .	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 3.2:</b> The ER Program accounts for emissions from deforestation.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.8.2.1 and 3.11.3.1	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The JNR Requirements contain the same stipulation that deforestation emissions must be accounted for (3.8.2.1). In addition, the JNR requires that in the baseline all types of deforestation are accounted for	

(3.11.3.1).
Gaps or issues
○ None
Potential JNR revisions to consider to facilitate harmonization
○ None

<b>FCPF Carbon Fund Meth Framework Indicator 3.3:</b> Emissions from forest degradation are accounted for where such emissions are more than 10% of total forest-related emissions in the Accounting Area, during the Reference Period and during the Term of the ERPA. These emissions are estimated using the best available data (including proxy activities or data).	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.8.2.2, 3.8.2.3, 3.11.3, 3.12.8, AFOLU Requirement 4.5.15	
Potential gap between a VCS compliant program and an MF indicator:	Fully Compatible
<p>There is no JNR requirement that programs include avoided degradation, regardless of the scale of emissions that come from it. However criterion 3.8.2.3 does require that leakage from deforestation to degradation is included:</p> <p><i>“Where deforestation is included but degradation is not, procedures shall be established to account for possible leakage from deforestation to degradation, in accordance with Section 3.12.8.”</i></p> <p><i>However, there is an explanation of how programs should proceed if they are required to account for degradation under the MF,</i></p> <p><i>“Where jurisdictions are required to account for degradation (due to their participation under other GHG programs or sources of demand (eg, the Forest Carbon Partnership Facility (FCPF) Methodological Framework (MF)) but do not yet have the capacity or data to fully account for it, degradation may be included and accounted for using IPCC Tier 1 methods. Where accounted for using Tier 1 methods, any increase in GHG emissions from degradation compared to the baseline shall be subtracted from the total emission reductions and removals achieved by the jurisdiction. However, any emission reductions and removals accounted for using Tier 1 shall be assumed to be zero in the final emission reductions and removals quantification (ie, no credits shall be issued based on Tier 1 accounting).”</i></p> <p>If a VCS program were undertaking land-based accounting (as per 3.11.11), is likely that they would <i>de facto</i> be including degradation, although as land-based accounting is not yet well defined this is not clear.</p> <p>The VCS AFOLU Requirements state that where harvesting is allowed in the project scenario, the associated emissions must be accounted for (AFOLU Requirement 4.5.15)</p>	



Gaps or issues
○ None
Potential JNR revisions to consider to facilitate harmonization
○ None

<b>FCPF Carbon Fund Meth Framework Indicator 4.1:</b> The ER Program accounts for all Carbon Pools and greenhouse gases that are significant within the Accounting Area, both for Reference Level setting and Measurement, Monitoring and reporting (MMR).	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.9.1-3.9.7, 3.14.2	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The VCS has detailed requirements around the identification and inclusion of carbon pools and sources (Criteria 3.9.1-7). In general, the VCS requires that pools/sources are included unless it can be demonstrated that it is conservative to ignore them or they are <i>de minimus</i> . The same pools that are selected for the baseline must be monitored (3.14.2)	
Gaps or issues	
None	
Potential JNR revisions to consider to facilitate harmonization	
NA	

<b>FCPF Carbon Fund Meth Framework Indicator 4.2:</b> Carbon Pools and greenhouse gases may be excluded if:	
i. Emissions associated with excluded Carbon Pools and greenhouse gases are collectively estimated to amount to less than 10% of total forest-related emissions in the Accounting Area during the Reference Period; or	
ii. The ER Program can demonstrate that excluding such Carbon Pools and greenhouse gases would underestimate total emission reductions.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.9.2, 3.9.5, 3.9.6, 3.9.7	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The JNR has comparable requirements for the exclusion of non-significant pools/sources that represent	

less than 10% of forest emissions (3.9.5, 3.9.6) and where is it demonstrated to be conservative to do so (3.9.2, 3.9.4, 3.9.5, 3.9.7).
Gaps or issues
<ul style="list-style-type: none"> <li>○ None</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ None</li> </ul>

<b>FCPF Carbon Fund Meth Framework Indicator 5.1:</b> The ER Program identifies the IPCC methods used to estimate emissions and removals for Reference Level setting and Measurement, Monitoring and reporting (MMR).	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: Introduction, 3.1.1, 3.11.10, 3.14.9, 3.14.12, AFOLU Requirements 4.4.1	
Potential gap between a VCS compliant program and an MF indicator:	Minor gap
<p>There are two cases where JNR specifically requires IPCC methods are used. Firstly, JNR requires that land-use changes shall be determined using IPCC’s Approach 3 during monitoring (3.14.10). Secondly, accuracy and uncertainty of monitoring must be conducted according to IPCC guidelines (3.14.12).</p> <p>There is also a requirement to seek consistency with the country’s GHG inventory, which itself will require:</p> <p><i>“Jurisdictional proponents shall demonstrate how the development of the jurisdictional baseline has achieved, or is expected to achieve, consistency with the data and methods used to account for forest-related GHG emission reductions and removals contained in the country’s existing or emerging UNFCCC GHG inventory”</i> (3.11.4).</p> <p>Beyond these points, JNR makes various references to the use of the latest IPCC methods or default values but only as suggestions rather than requirements. As such, some non-IPCC methods could be used for jurisdictional programs meeting the JNR requirements that would be deemed ineligible under the MF. It should be noted that the IPCC have written a number of documents that constitute methods and within them, they often set requirements around the types of methods that can be used rather than prescribing some exact method. This is particularly true for higher tier (more detailed) methods.</p> <p>Examples of references to IPCC methods in the JNR Requirements:</p> <p><i>“As set out in the VCS Standard, default factors and standards used to ascertain GHG emission data and any supporting data for establishing the baseline and demonstrating additionality shall be publicly available from a recognized, credible source, such as IPCC 2006 Guidelines for National GHG Inventories or the IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry. See the VCS Standard</i></p>	

*for the full rules and requirements for the use of default factors and standards.” (3.1.1)*

With regards to activity based accounting, *“Jurisdictions may reference the IPCC 2006 Guidelines for National GHG Inventories to establish procedures for quantifying GHG emissions/removals...” (3.11.10)*

The AFOLU requirements similarly reference IPCC methods as ones that can be used, but they are not mandatory. e.g.

*“The determination and establishment of a baseline scenario shall follow an internationally accepted GHG inventory protocol, such as the IPCC 2006 Guidelines for National GHG Inventories.” (AFOLU Requirements 4.4.1)*

Gaps or issues

- The VCS makes various references to the use of the latest IPCC methods or default values mostly as suggestions rather than requirements. As such, some non-IPCC methods could be used for VCS jurisdictional programs that would be deemed ineligible under the MF.

Potential JNR revisions to consider to facilitate harmonization

- **Release additional CF specific guidance:** Programs applying to the Carbon Fund should use IPCC methods to estimate emissions and removals for Reference Level setting and Measurement, Monitoring and reporting (MMR).

*The VCS could place a similar restriction on programs and limit them to IPCC methods, but this would reduce innovation amongst program developers and hence may not be an attractive option.*

**FCPF Carbon Fund Meth Framework Indicator 6.1:** The following methodological steps are made publicly available:

- Forest definition
- Definition of classes of forests, (e.g., degraded forest; natural forest; plantation), if applicable
- Choice of activity data, and pre-processing and processing methods
- Choice of emission factors and description of their development
- Estimation of emissions and removals, including accounting approach
- Disaggregation of emissions by sources and removal by sinks
- Estimation of accuracy, precision, and/or confidence level, as applicable
- Discussion of key uncertainties
- Rationale for adjusting emissions, if applicable

- Methods and assumptions associated with adjusting emissions, if applicable.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Program Description (JPD) Template	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
<p>The VCS requires that all information regarding the program’s development is published in a Jurisdictional Program Description (JPD). This is a public document that is also audited. Sensitive material from a commercial or program perspective may be excluded from the public JPD but must be included in a private JPD, which is submitted to the VCS (and seen by auditors) (JNR Registration and Issuance Process, 4.1.16). The VCS does not give a definition of “program sensitive information”.</p> <p>It would be expected that all the elements above would be included in the public JPD, but there are not specific headings in the template to ensure this.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ Whilst the methodological steps that the MF requires to be public are very likely to be included in public JPDs, some may not be presented exactly as required.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> Program developers should be sure document the specific methodological steps required by the Carbon Fund.</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 6.2:</b> For the following spatial information, maps and/or synthesized data are displayed publicly, and reasonable efforts are made to explain how these were derived from the underlying spatial and other data, and to make key data sets or analyses publicly available:</p> <ul style="list-style-type: none"> <li>- Accounting Area</li> <li>- Activity data (e.g., forest-cover change or transitions between forest categories)</li> <li>- Emission factors</li> <li>- Average annual emissions over the Reference Period</li> <li>- Adjusted emissions</li> <li>- Any spatial data used to adjust emissions, if applicable.</li> </ul>
Comparable VCS JNR or AFOLU Requirement(s):
See 6.1 above.

Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
See 6.1 above.	
Gaps or issues	
See 6.1 above.	
Potential JNR revisions to consider to facilitate harmonization	
See 6.1 above.	

<b>FCPF Carbon Fund Meth Framework Indicator 7.1:</b> All assumptions and sources of uncertainty associated with activity data, emission factors and calculation methods that contribute to the uncertainty of the estimates of emissions and removals are identified.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.11.10, 3.11.11, 3.14.9.6, AFOLU Requirements: 4.5.1, 4.5.23	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
<p>The JNR Requirements require a program to conduct an assessment of accuracy and uncertainty, following IPCC guidelines (3.14.12). It provides prescriptive thresholds that programs must meet which are elaborated in the VCS Standard. This requirement (3.14.12) is located in the monitoring section of the JNR Requirements. Requirement 3.14.12 further explains the accuracy and uncertainty thresholds that a program must meet when calculating its historical emissions. Furthermore, the AFOLU Requirements also state that when establishing procedures to quantify the GHG emissions or removals for the project or baseline scenario, <i>“The IPCC Guidelines shall also be followed in terms of quality assurance/quality control (QA/QC) and uncertainty analysis.”</i> (4.5.1) And that, <i>“Uncertainty from baseline modelling shall be combined with other sources of uncertainty using valid statistical approaches (e.g. as set out in Chapter 5.2 of the IPCC Good Practice Guidance for LULUCF).”</i>(4.5.23)</p> <p>Uncertainty requirements are mentioned in the baseline accounting section of the JNR requirements (3.11.10). For example, when a program is doing activity based accounting, JNR only requires uncertainty to quantified for above-ground biomass. There is no mention of the uncertainty data being required for other pools (3.11.10). The JNR goes on to states, <i>“Calculated GHG emission and removal factors shall meet the uncertainty requirements set out in the VCS Standard, mutatis mutandis.”</i> It would appear that this applies to factors that are derived from field measurements.</p> <p>When land-based accounting is being used the JNR requirements state, <i>“Such accounting shall meet the uncertainty requirements set out in Section 3.14.12.”</i></p> <p>The JNR requirements also note that community based monitoring is allowed and is subject to the same requirements for accuracy and uncertainty assessment as any other method (3.14.9.6).</p>	

Gaps or issues	
<ul style="list-style-type: none"> <li>○ The JNR’s treatment of uncertainty is a little disjointed throughout the requirements document and difficult to follow due to the references to the VCS standard and subsequent references within that to IPCC and UNFCCC documentation.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>General update to the standard and/or guidance:</b> The VCS JNR requirements would benefit from a comprehensive treatment of uncertainty that describes, in one place, what is required of programs during baseline setting and monitoring in terms of thresholds and deductions considering that data may be derived from many different sources (models, sampling, literature etc.). This could take the form of a revision to the standard, or as a guidance document.</li> </ul> <p><i>This consolidating of uncertainty information would be useful for programs regardless of whether they were applying to the Carbon Fund.</i></p>	

<b>FCPF Carbon Fund Meth Framework Indicator 7.2:</b> The sources of uncertainty identified in Indicator 7.1 are assessed for their relative contribution to the overall uncertainty of the emissions and removals.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.14.12	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The JNR requires that, “An assessment of accuracy and uncertainty shall be presented, following IPCC guidelines. Such assessment shall clearly state the assumptions, parameters and procedures that have significant uncertainty, and describe how such uncertainty shall be addressed.” (3.14.12) See MF 7.1 above for more details.	
Uncertainty and accuracy thresholds are set by the JNR Requirements (3.14.12).	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ See MF 7.1 above.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ See MF 7.1 above.</li> </ul>	

**FCPF Carbon Fund Meth Framework Indicator 8.1:** Systematic errors are minimized through the implementation of a consistent and comprehensive set of standard operating procedures, including a set of quality assessment and quality control processes that work within the local circumstances of the ER

Program.	
Comparable VCS JNR or AFOLU Requirement(s):	
AFOLU Requirement: 4.5.1	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
Although not mentioned specifically in the JNR Requirements, the AFOLU Requirements state, <i>“The IPCC Guidelines shall also be followed in terms of quality assurance/quality control (QA/QC) and uncertainty analysis.”</i> (AFOLU Requirement 4.5.1) Thus systematic errors would need to be minimized.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 8.2:</b> Random errors and other uncertainties are minimized to the extent practical based on the assessment of their relative contribution to the overall uncertainty of the emissions and removals.	
Comparable VCS JNR or AFOLU Requirement(s):	
AFOLU Requirement: 4.5.1	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
Although not mentioned specifically in the JNR Requirements, the AFOLU Requirements state, <i>“The IPCC Guidelines shall also be followed in terms of quality assurance/quality control (QA/QC) and uncertainty analysis.”</i> (AFOLU Requirement 4.5.1) Thus random errors would need to be minimized.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

**FCPF Carbon Fund Meth Framework Indicator 9.1:** Uncertainty associated with activity data and emission factors is quantified using accepted international standards, for example by providing accuracy, confidence interval, distribution of error, and propagation of error. Where errors in data and methods

are considered large as defined in IPCC Guidelines, Monte Carlo methods (numerical simulations) should be used to estimate uncertainty.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.11.10, 3.11.11, 3.14.9.6, AFOLU Requirements: 4.5.1, 4.5.23	
Potential gap between a VCS compliant program and an MF indicator:	Minor gap
<p>The JNR and AFOLU Requirements require uncertainty to be quantified and set thresholds which rely on confidence intervals and use “recognized statistical approaches” (VCS Standard 4.1.4). The JNR requires that <i>“An assessment of accuracy and uncertainty shall be presented following IPCC guidelines, and accuracy and uncertainty may be quantified using Monte Carlo methods. Such assessment shall clearly state the assumptions, parameters and procedures that have significant uncertainty, and describe how such uncertainty shall be addressed”</i> (3.14.12). It also set specific limits for uncertainty (3.14.12.1-4).</p> <p>The VCS however does not <i>require</i> that Monte Carlo approaches are used for propagating uncertainty when the errors (or uncertainties) are large. Therefore this criterion is only partially met. See 9.2 below for a more detailed discussion of the use of Monte Carlo simulations.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ Following IPCC recommendations and JNR requirements, a program may choose not to do a Monte Carlo simulation for error propagation, even when the errors are large.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> Programs that have large errors in data and methods (as defined by IPCC) should use Monte Carlo methods.</li> </ul> <p><i>The VCS could also require the use of Monte Carlo Simulations where errors are large to improve the quality of uncertainty propagation; this would improve the stringency of the standard. However, such simulations can be complex and require specialist software, which is why the IPCC allows an alternative approach similar to JNR treatment.</i></p>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 9.2:</b> Uncertainty of the estimate of Emission Reductions is quantified using Monte Carlo methods. Underlying sources of error in data and methods for integrated measurements of deforestation, forest degradation and enhancements (e.g., as in a national forest inventory) are combined into a single combined uncertainty estimate and are reported at the two-tailed 90% confidence level.</p>
Comparable VCS JNR or AFOLU Requirement(s):
JNR Requirements: 3.11.10, 3.11.11, 3.14.9.6, AFOLU Requirements: 4.5.1, 4.5.23



Potential gap between a VCS compliant program and an MF indicator:	Minor gap
<p>The JNR and AFOLU Requirements require uncertainty to be quantified and set thresholds which rely on confidence intervals and use “<i>recognised statistical approaches</i>” (VCS Standard 4.1.4).</p> <p>The JNR also requires that “<i>An assessment of accuracy and uncertainty shall be presented following IPCC guidelines, and accuracy and uncertainty may be quantified using Monte Carlo methods. Such assessment shall clearly state the assumptions, parameters and procedures that have significant uncertainty, and describe how such uncertainty shall be addressed</i>” (3.14.12) It also set specific limits for uncertainty (3.14.12.1-4).</p> <p>The JNR however does not require that Monte Carlo approaches are used to propagating uncertainty when the errors (or uncertainties) are large. The IPCC does not require that Monte Carlo simulations are used where large uncertainties exist, but does recommend that where uncertainty is large or asymmetric that a simple error propagation is not used, but rather a ‘corrected’ propagation or Monte Carlo approach is used<sup>12</sup>.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ See MF indicator 9.1 above.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ See MF indicator 9.1 above.</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 9.3:</b> Uncertainty of Emissions Reductions associated with deforestation, forest degradation and enhancements are reported separately if measured through separate (i.e., non-integrated) approaches and when degradation is estimated using proxy data.	
Comparable VCS JNR or AFOLU Requirement(s):	
See 9.1 and 9.2 above.	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
<p>Since the VCS requires comprehensive uncertainty reporting, it would be necessary to present the uncertainty of each component and then integrate them to arrive at a final overall answer.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<sup>12</sup> See 3.2.3.1 here: [http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1\\_Volume1/V1\\_3\\_Ch3\\_Uncertainties.pdf](http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_3_Ch3_Uncertainties.pdf)

Potential JNR revisions to consider to facilitate harmonization
<input type="radio"/> None

<b>FCPF Carbon Fund Meth Framework Indicator 10.1:</b> The Reference Level is expressed in tonnes of carbon dioxide equivalent per year.	
Comparable VCS JNR or AFOLU Requirement(s):	
VCS standard 4.8.3	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
Tonnes CO <sub>2</sub> is the reporting unit of the VCS.	
Gaps or issues	
<input type="radio"/> None	
Potential JNR revisions to consider to facilitate harmonization	
<input type="radio"/> None	

<b>FCPF Carbon Fund Meth Framework Indicator 10.2:</b> The ER Program explains how the development of the Reference Level can inform or is informed by the development of a national Forest Reference Emission Level or Forest Reference Level, and explains the relationship between the Reference Level and any intended submission of a Forest Reference Emission Level or Forest Reference Level to the UNFCCC.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirement 3.11.13	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
<p>If the jurisdiction has a baseline or reference level that has been approved by the UNFCCC for use in market mechanisms this <i>may</i> be used for the jurisdictional REDD+ program (3.11.13). The VCS has clarified the intent of this is to allow a more conservative baseline for the purpose of JNR, however the language of this section should be made more clear. Currently, as written, the JNR rules appear to allow a jurisdiction who has a UNFCCC-approved market mechanism baseline discarding it in favour of a less conservative one that is created in accordance with the requirements in 3.11.12. The VCS was consulted on this matter and they confirmed that this requirement will be tightened so that if a baseline or reference level has been approved by the UNFCCC for use in market mechanisms that it <i>must</i> be used.</p> <p>Where such a baseline/reference level has been submitted to, but not approved, by the UNFCCC the</p>	

baseline *shall* be compared to the jurisdictional baseline calculated using VCS methods, and the most conservative adopted.

JNR criterion 3.11.16 requires jurisdictional baselines to be updated, harmonised and revalidated (within 18 months) if a UNFCCC baseline is approved after the baseline is registered with the VCS.

Gaps or issues

- The JNR Requirements currently contain a loophole that could allow UNFCCC approved baselines to be discarded.
- Under the JNR requirements there is no obligation to explain how the baseline developed for the VCS will inform any future UNFCCC baselines.

Potential JNR revisions to consider to facilitate harmonization

- **General update to the standard and/or guidance:** The VCS is already planning to amend the text to require any UNFCCC approved baseline to be used if it exists and is intended for a market mechanism.
- **Release CF specific guidance:** Programs should document any links to other baselines being developed at higher or lower jurisdictional scales and how this work will influence such baseline development in the future.

*The VCS could require that baselines are developed in coordination with any other initiatives developing a baseline that will be submitted to the UNFCCC. They could also require an explanation of how baseline development under the JNR program is influencing other national/sub-national efforts. However the VCS may choose that this is something that should be encouraged, rather than required.*

**FCPF Carbon Fund Meth Framework Indicator 10.3:** The ER Program explains what steps are intended in order for the Reference Level to achieve consistency with the country’s existing or emerging greenhouse gas inventory.

Comparable VCS JNR or AFOLU Requirement(s):

NA

Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
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There are no JNR requirements to explain what steps are intended in order for the Reference Level to achieve consistency with the country’s existing or emerging greenhouse gas inventory. See MF indicator 10.2 above for an explanation of what the JNR does and does not require relative to harmonizing baseline approaches between those submitted to the VCS and those submitted and approved under the UNFCCC.

Gaps or issues

<ul style="list-style-type: none"> <li>○ There are no JNR requirements to explain what steps are intended in order for the Reference Level to achieve consistency with the country’s existing or emerging greenhouse gas inventory.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> Programs applying to the Carbon Fund should explain what steps are intended in order for the Reference Level to achieve consistency with the country’s existing or emerging greenhouse gas inventory.</li> </ul> <p><i>The VCS could require this for all programs and thus include it in the JNR requirements. It would provide comfort that the program is being considered in the wider context of climate mitigation strategies in the country and hence more likely to be sustainable in the long term.</i></p>

<p><b>FCPF Carbon Fund Meth Framework Indicator 11.1:</b> The end-date for the Reference Period is the most recent date prior to 2013 for which forest-cover data is available to enable IPCC Approach 3. An alternative end-date could be allowed only with convincing justification, e.g., to maintain consistency of dates with a Forest Reference Emission Level or Forest Reference Level, other relevant REDD+ programs, national communications, national ER program or climate change strategy.</p>	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.3.1, 3.11.8.4, 3.11.8.6, 3.11.12.1	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
<p>The JNR Requirements contain references that relate to the reference period in two places.</p> <p>Firstly, criterion 3.11.8.4, which requires that, in cases where activity based approach is being used historical data must be gathered from within “last 10 years”. Furthermore, the most recent point in time used in the historical analysis must be within two years of the start date of the (current) jurisdictional period.</p> <p>Secondly, criterion 3.11.12.1, sets the periods over which proponents must use to develop baselines:</p> <p><i>“a) The historical annual average GHG emissions or removals over the period of 8 to 12 years ending within two years of the start of the current jurisdictional baseline period;</i></p> <p><i>b) The historical trend of GHG emissions and removals based on land use changes over the period of 8 to 12 years (in the case of a decreasing trend), or over at least the 10 years (in the case of an increasing trend), ending within two years of the start of the current jurisdictional baseline period. The form of such trend shall be the best linear fit to the historical data. Where emissions are consistently decreasing over the historical reference period (i.e., all data points show a decrease compared to previous years), the best fit linear trend shall be used regardless of the significance of the trend. Where emissions are increasing, a significant trend shall be used, and it is recommended that the trend be a linear regression with r<sup>2</sup> greater than 0.4, and p less than 0.02. There is no limitation on the maximum number of data points used</i></p>	

*to set the trend..”*

It should be noted that the JNR time references are relative to the start data of the jurisdictional baseline period. The start date could be backdated to as early as 1<sup>st</sup> January 2006.

Given these requirements, a JNR compliant program could be ineligible under MF indicator 11.1 if it starts in 2014 and the end date of the reference period is in 2014 (i.e. not prior to 2014 as required by the MF)

However, it is likely that it could be argued this was necessary to maintain consistency of dates as allowed by the clause in the criterion.

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- NA

**FCPF Carbon Fund Meth Framework Indicator 11.2:** The start-date for the Reference Period is about 10 years before the end-date. An alternative start-date could be allowed only with convincing justification as in Indicator 11.1, and is not more than 15 years before the end-date.

Comparable VCS JNR or AFOLU Requirement(s):

3.3.1, 3.11.8.4, 3.11.12.1

Potential gap between a VCS compliant program and an MF indicator: Fully compatible

Please see the analysis in MF indicator 11.1 above for a summary of the JNR requirements relative to start and end dates of the reference period. There are no circumstances where the start date of a JNR reference period could be greater than 15 years before the end date.

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- NA

**FCPF Carbon Fund Meth Framework Indicator 12.1:** The definition of forest used in the construction of the Reference Level is specified. If there is a difference between the definition of forest used in the national greenhouse gas inventory or in reporting to other international organizations (including an

<p>Forest Reference Emission Level or Forest Reference Level to the UNFCCC) and the definition used in the construction of the Reference Level, then the ER Program explains how and why the forest definition used in the Reference Level was chosen (UNFCCC SBSTA 12/CP.17 Annex Para. 4).</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>AFOLU Requirements: 4.2.5</p>	
<p>Potential gap between a VCS compliant program and an MF indicator:</p>	<p>Likely compatible</p>
<p>The JNR Requirements do not specifically cover the forest definition that must be used, or require that this is specified. Doing so however would be a necessary step in any analysis of historical deforestation related emissions. The AFOLU Requirements state,</p> <p><i>“The project area shall meet an internationally accepted definition of forest, such as those based on UNFCCC host-country thresholds or FAO definitions, and shall qualify as forest for a minimum of 10 years before the project start date. The definition of forest may include mature forests, secondary forests, and degraded forests. Under the VCS, secondary forests are considered to be forests that have been cleared and have recovered naturally and that are at least 10 years old and meet the lower bound of the forest threshold parameters at the start of the project. Forested wetlands, such as floodplain forests, peatland forests and mangrove forests, are also eligible provided they meet the forest definition requirements mentioned above.”</i> (4.2.50)</p> <p>There is no JNR requirement to explain any difference between the definition of forest used in the national greenhouse gas inventory or in reporting to other international organizations (including a Forest Reference Emission Level or Forest Reference Level to the UNFCCC) and the definition used in the construction of the Reference Level.</p>	
<p>Gaps or issues</p>	
<ul style="list-style-type: none"> <li>○ There is no JNR requirement to explain any difference between the definition of forest used in the national greenhouse gas inventory or in reporting to other international organizations (including a Forest Reference Emission Level or Forest Reference Level to the UNFCCC) and the definition used in the construction of the Reference Level.</li> </ul>	
<p>Potential JNR revisions to consider to facilitate harmonization</p>	
<ul style="list-style-type: none"> <li>○ <b>General update to the standard and/or guidance:</b> The JNR could require programs to explain any difference between the definition of forest used in the national greenhouse gas inventory or in reporting to other international organizations (including a Forest Reference Emission Level or Forest Reference Level to the UNFCCC) and the definition used in the construction of the Reference Level.</li> </ul> <p><i>This would be useful information to highlight any gaps and potential future incompatibilities between the program and REDD+ efforts at the national level.</i></p>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 13.1:</b> The Reference Level does not exceed the average annual historical emissions over the Reference Period, unless the ER Program meets the eligibility requirements in Indicator 13.2. If the available data from the National Forest Monitoring System used in the construction of the Reference Level shows a clear downward trend, this should be taken into account in the construction of the Reference Level.</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>JNR Requirement: 3.11.12</p>	
<p>Potential gap between a VCS compliant program and an MF indicator:</p>	<p>Likely compatible.</p>
<p>The JNR requirements (3.11.12) allow a baseline that was above the historical average to be used. This is permitted when the historical trend was upwards (3.11.12.1b), or where modeled adjustments have been made (3.11.12.2) and the baseline can be demonstrated as being the most plausible (relative to a historical average approach or historical trend approach). The two eligibility criteria described in MF 13.2 above would be met in such cases.</p> <p>The JNR Requirements (3.11.12) however do allow a more conservative reference level than the most plausible to be used. The requirements also have a footnote that specifically alerts users that the MF has a requirement for an adjusted historical average to be used as the reference level.</p> <p>There is no JNR requirement to use National Forest Monitoring System data for deriving the baseline, although JNR Requirement 3.11.12.1b does require programs to present a baseline based on historical trends as one of the ‘alternative baselines’ that proponents need to present for consideration. If a downward trend were revealed, this would need to be considered when choosing the most plausible baseline.</p>	
<p>Gaps or issues</p>	
<ul style="list-style-type: none"> <li>○ The JNR requirements allow the use of trends and modeling that could result in a baseline being higher than the historical average if the alternative approach was demonstrated to produce the most plausible baseline. However, the standard does alert users to this MF requirement, so unless a JNR program, only later decided to pursue the Carbon Fund, it is likely that this requirement would be met.</li> </ul>	
<p>Potential JNR revisions to consider to facilitate harmonization</p>	
<p><i>The VCS’s approach allows for higher baselines than the MF. In this perspective the MF is more stringent. However, it is not to say that MF baselines will be more accurate, they may actually be less accurate if they are constrained by an arbitrary cap on the increase in the face of strong evidence favouring a higher rate. The VCS could consider an absolute cap on increases above historical emissions, but this would be a radical departure from the approach that is currently taken, which focuses on transparently and robustly deriving what can be agreed upon as the most plausible baseline. Such a cap risks making programs in areas that do demonstrably face higher threats now than in the past unfeasible, potentially excluding</i></p>	

*them from participating in REDD+ programs and shutting off incentives that could help tackle deforestation.*

**FCPF Carbon Fund Meth Framework Indicator 13.2:** The Reference Level may be adjusted upward above average annual historical emissions if the ER Program can demonstrate to the satisfaction of the Carbon Fund that the following eligibility requirements are met:

- i. Long-term historical deforestation has been minimal across the entirety of the country, and the country has high forest cover;
- ii. National circumstances have changed such that rates of deforestation and forest degradation during the historical Reference Period likely underestimate future rates of deforestation and forest degradation during the Term of the ERPA

Comparable VCS JNR or AFOLU Requirement(s):

3.11.12

Potential gap between a VCS compliant program and an MF indicator: Fully compatible

The JNR requirements (3.11.12) allow a baseline that was above the historical average to be used. This is permitted when the historical trend was upwards (3.11.12.1b), or where modeled adjustments have been made (3.11.12.2) and the baseline can be demonstrated as being the most plausible (relative to a historical average approach or historical trend approach). The two eligibility criteria described in MF 13.2 above would be met in such cases. However, please see the analysis related to MF 13.4 below which caps the extent of this upward adjustment.

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- NA

**FCPF Carbon Fund Meth Framework Indicator 13.3:** For countries meeting the eligibility requirements in Indicator 13.2, a Reference Level could be adjusted above the average historical emission rate over the Reference Period. Such an adjustment is credibly justified on the basis of expected emissions that would result from documented changes in ER Program circumstances, evident before the end-date of the Reference Period, but the effects of which were not fully reflected in the average annual historical emissions during the Reference Period. Proposed adjustments may be rejected for reasons including, but not limited to:



i. The basis for adjustments is not documented; or ii. Adjustments are not quantifiable.	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.12	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The JNR Requirements (3.11.12) would require that any adjustments were well documented and quantifiable.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 13.4:</b> An adjustment of the Reference Level above the average annual historical emissions during the Reference Period may not exceed 0.1%/year of Carbon Stocks.	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.12	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
The VCS JNR requirements do not place any absolute limits on the upward adjustments that can be made to the average annual historical emissions during the Reference Period. However, as explained in 13.1 above, users of the requirements are alerted to the MF limitations on reference levels and are able to use a reference level that is more conservative than the most plausible. Therefore the adjustment could be capped at the 0.1%/year carbon stocks.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ The VCS JNR requirements do not place any absolute limits on the upward adjustments that can be made to the average annual historical emissions during the Reference Period. However, the standard does alert users to this MF requirement, so unless a JNR program, only later decided to pursue the Carbon Fund, it is likely that this requirement would be met.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	

- See recommendation for MF indicator 13.1

**FCPF Carbon Fund Meth Framework Indicator 14.1:** The ER Program monitors emissions by sources and removals by sinks included in the ER Program’s scope (Indicator 3.1) using the same methods or demonstrably equivalent methods to those used to set the Reference Level.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirement 3.14.2

Potential gap between a VCS compliant program and an MF indicator: Fully compatible

JNR Requirement 3.14.2 covers this criterion. It states,  
*“Jurisdictions shall monitor the activities and carbon pools that were selected in the jurisdictional baseline using the same or demonstrably equivalent methods to those used to set such baseline.”*

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- NA

**FCPF Carbon Fund Meth Framework Indicator 14.2:** Activity data are determined periodically, at least twice during the Term of the ERPA, and allow for ERs to be estimated from the beginning of the Term of the ERPA. Deforestation is determined using IPCC Approach 3. Other sinks and sources such as degradation may be determined using indirect methods such as survey data, proxies derived from landscape ecology, or statistical data on timber harvesting and regrowth if no direct methods are available.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.14.8, 3.14.9.1, 3.14.9.2

Potential gap between a VCS compliant program and an MF indicator: Likely compatible

The JNR requirements state that monitoring and verification must occur at least every 5 years (3.14.8). A program using the maximum 5-year spacing, may or may not achieve two activity data monitoring events, depending upon the length of the ERPA.

The JNR also requires IPCC approach three to be used for deforestation (3.14.9.1), whilst degradation can use indirect methods (3.14.9.2).

Gaps or issues	
○	A program using the maximum 5-year spacing, may or may not achieve two activity data monitoring events, depending upon the length of the ERPA.
Potential JNR revisions to consider to facilitate harmonization	
○	<b>Release CF specific guidance:</b> A JNR program pursuing a Carbon Fund ERPA should design its monitoring frequency to comply with the requirement for two events during the ERPA period.

<b>FCPF Carbon Fund Meth Framework Indicator 14.3:</b> Emission factors or the methods to determine them are the same for Reference Level setting and for Monitoring, or are demonstrably equivalent. IPCC Tier 2 or higher methods are used to establish emission factors, and the uncertainty for each emission factor is documented. IPCC Tier 1 methods may be considered in exceptional cases.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.14.9.5	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
<p>JNR Requirement 3.14.9.5 states,</p> <p><i>“IPCC Tier 2 or higher methods shall be used to establish GHG emission factors, and jurisdictions shall document the precision level for each emissions factor. Defaults (eg, IPCC or those established in the scientific literature) may be used for carbon pools representing less than 15 percent of total carbon stocks. Emission factors used in monitoring shall be consistent with those used to set the baseline.”</i></p> <p>This almost covers the MF indicator. The MF indicator only allows IPCC Tier 1 methods in “exceptional cases”, whereas the JNR allows their use when “used for carbon pools representing less than 15 percent of total carbon stocks”. This may or may not be deemed exceptional circumstances by the Carbon Fund. Note that defaults can also be Tier 2 if they can be shown to be country-specific.</p>	
Gaps or issues	
○	The MF indicator only allows IPCC Tier 1 methods in “exceptional cases”, whereas the JNR allows their use in “used for carbon pools representing less than 15 percent of total carbon stocks”. This may or may not be deemed exceptional circumstances by the Carbon Fund.
Potential JNR revisions to consider to facilitate harmonization	
○	<b>General update to the standard and/or guidance:</b> The VCS could require an explanation of why IPCC Tier 2 or higher cannot be used to establish emission factors in all cases, or go further and require, like the MF that exceptional circumstances must be demonstrate before Tier 1 sources are reverted to.

<b>FCPF Carbon Fund Meth Framework Indicator 15.1:</b> ER Programs articulate how the Forest Monitoring System fits into the existing or emerging National Forest Monitoring System, and provides a rationale for alternative technical design where applicable.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: None	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
There is no JNR requirement to explain the relationship between monitoring for the JNR program and any emerging or existing National Forestry System. Monitoring systems therefore could be made in isolation.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ There is no JNR requirement to explain the relationship between monitoring for the JNR program and any emerging or existing National forestry System.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>General update to the standard and/or guidance:</b> The VCS could require programs to explain the relationship between monitoring for the JNR program and any emerging or existing National forestry System and encourage harmonization.</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 16.1:</b> The ER Program demonstrates that it has explored opportunities for community participation in Monitoring and reporting, e.g., of ER Program Measures, activity data, emission factors, safeguards and Non-Carbon Benefits, and encourages such community participation where appropriate.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.14.9.6	
Potential gap between a VCS compliant program and an MF indicator:	Minor gap
JNR Requirement 3.14.9.6 “encourages” community based monitoring “where appropriate”, but does not require a demonstration that opportunities have been explored.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ JNR Requirement 3.14.9.6 “encourages” community based monitoring where appropriate, but does not require a demonstration that opportunities have been explored.</li> </ul>	

Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> Programs applying to the Carbon Fund should demonstrate that they have explored opportunities for community participation in monitoring and reporting, e.g., of ER program measures, activity data, emission factors, safeguards and non-carbon benefits, and encourages such community participation where appropriate.</li> </ul> <p><i>The JNR could require a demonstration that opportunities have been explored for community-based monitoring, but the current approach of allowing and encouraging such monitoring may be sufficient to fulfil the standard's objectives regarding community involvement.</i></p>	

<b>FCPF Carbon Fund Meth Framework Indicator 17.1:</b> Deforestation and degradation drivers that may be impacted by the proposed ER Program Measures are identified, and their associated risk for Displacement is assessed, as well as possible risk mitigation strategies. This assessment categorizes Displacement risks as high, medium or low.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.12.6, 3.12.7, 3.12.8	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
The JNR requires that programs identify and minimize (where possible) leakage. There is no specific JNR requirement to classify displacement risks as high, medium or low. However, there are numerous requirements (3.12) regarding quantification of leakage.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ Although displacement risks must be identified, there is no specific JNR requirement to classify displacement risks as high, medium or low.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<b>Release CF specific guidance:</b> Programs applying to the Carbon Fund should classify their displacement risks as high medium and low.	

<b>FCPF Carbon Fund Meth Framework Indicator 17.2:</b> The ER Program has in place an effective strategy to mitigate and/or minimize, to the extent possible, potential Displacement, prioritizing key sources of Displacement risk.	
Comparable VCS JNR or AFOLU Requirement(s):	

JNR Requirements: 3.12.6, 3.12.7, 3.12.8	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The JNR requires that program's identify and minimize (where possible) leakage (13.12.6-8).	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 17.3:</b> By the time of verification, the ER Program has implemented its strategy to mitigate and/or minimize potential Displacement.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.12.6, 3.12.7, 3.12.8, 3.14.10 (JNR Monitoring Template)	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The JNR requires that program's identify and minimize (where possible) leakage (13.12.6-8), and that at verification the implementation status of the program is reported upon (3.14.10).	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 17.4:</b> ER Programs are also invited to report on changes in major drivers in the ER Accounting Area, any Displacement risks associated with those drivers, and any lessons from the ER Programs' efforts to mitigate potential Displacement.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.14.9, 3.14.10	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
JNR monitoring requirements require changes in drivers to be considered in land use change analysis	

(3.14.9) and reported in monitoring reports for the purposes of baseline reassessment (3.14.10 - JNR Monitoring Template). This combined with the leakage minimization requirements above, would provide the information a program would need to meet MF indicator 17.4 (which appears to be optional).
Gaps or issues
<ul style="list-style-type: none"> <li>○ None</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ NA</li> </ul>

<b>FCPF Carbon Fund Meth Framework Indicator 18.1:</b> The ER Program has undertaken an assessment of the anthropogenic and natural risk of Reversals that might affect ERs during the Term of the ERPA and has assessed, as feasible, the potential risk of Reversals after the end of the Term of the ERPA.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.15.1, JNR Non-Permanence Risk Tool	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
<p>A JNR program must prepare a non-permanence risk report in accordance with VCS document JNR Non-Permanence Risk Tool or AFOLU Non-Permanence Risk Tool, respectively, at both validation and verification (JNR Requirement 3.15.1).</p> <p>The tool assesses risks relevant to the jurisdictional program across the following five broad categories: political and governance risk, program design and strategy risk, carbon rights and use of carbon revenues, funding risk, and natural risk, thus covering the risks ‘anthropogenic’ and ‘natural’ categories defined in MF indicator 18.1. Under each risk category, programs receive a risk rating. This can be reduced where the program design effectively mitigates related risks. The risk rating is converted to a percentage and multiplied by the net GHG benefit, this amount of credits must then be deposited in the VCS buffer account (and are not issued as VCUs).</p> <p>With regard to post-crediting period permanence, JNR Requirement 3.4.1 notes, “While the crediting period for jurisdictional REDD+ programs is only 10 years, permanence is addressed by assessing the length of the commitment period (i.e. the length of time that management activities that protect the permanence of stocks will be continued). An appropriate level of buffer withholding will be determined based on the VCS document JNR Non-Permanence Risk Tool, as set out in Section 3.15.”</p> <p>And then within the tool it is stated that the “<i>jurisdictional proponent shall identify strategies to reduce deforestation (and degradation, where relevant) and shall develop an implementation plan covering (at a minimum) the length of the program crediting period that sets out the programs or activities that will be</i></p>	

*implemented to address the main drivers, agents and/or underlying causes of deforestation (and degradation) identified in the baseline.” (JNR Non-permanence risk tool 2.2.2.2)*

The subsequent calculations that a program has to perform to determine its risk rating rewards programs with longer term plans.

Gaps or issues

- Whilst there are mentions dispersed throughout the JNR Non-Permanence Risk Tool, the JNR documentation does not discuss in much detail requirements for longer term planning and financing to reduce the risk of reversals after the crediting period.

Potential JNR revisions to consider to facilitate harmonization

- **General update to the standard and/or guidance:** The VCS could be more specific in the Non-Permanence Risk Tool regarding the requirements to design a program that will minimize the risk of reversals over the long term.

**FCPF Carbon Fund Meth Framework Indicator 18.2:** The ER Program demonstrates how effective ER Program design and implementation will mitigate significant risks of Reversals identified in the assessment to the extent possible, and will address the sustainability of ERs, both during the Term of the ERPA, and beyond the Term of the ERPA.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.15.1, JNR Non-Permanence Risk Tool

Potential gap between a VCS compliant program and an MF indicator: Fully compatible

The JNR Non-Permanence Risk Tool requires programs to identify the risk mitigation strategies that they are taking and rewards programs with reduced risk ratings if those strategies cover the risks identified.

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- NA

**FCPF Carbon Fund Meth Framework Indicator 19.1:** During the Term of the ERPA, the ER Program accounts for Reversals from ERs using one of the following options:



Option 1: The ER Program has in place a Reversal management mechanism (e.g., buffer reserve or insurance) that is substantially equivalent to the Reversal risk mitigation assurance provided by the ER Program CF Buffer approach referred to in option 2 below, appropriate for the ER Program’s assessed level of risk, which in the event of a Reversal during the Term of the ERPA will be used to fully cover such Reversals.

Option 2: ERs from the ER Program are deposited in an ER Program-specific buffer, managed by the Carbon Fund (ER Program CF Buffer), based on a Reversal risk assessment. ERs deposited in the ER Program CF Buffer (Buffer ERs) will not be transferred to the Carbon Fund. In the event that a Reversal event occurs during the Term of the ERPA, an amount of Buffer ERs will be cancelled from the ER Program CF Buffer equivalent to the amount of transferred ERs affected by the Reversal event.

*Footnote to option 2: The modalities for the ER Program CF Buffer will be developed separately including the Reversal risk assessment. The ER Program CF Buffer shall cover Reversal events, provided that the ER Program Entity is in full compliance with its obligations under or in connection with the ERPA. The ERs set aside to cover Reversal events in the ER Program CF Buffer will have a minimum set aside of 10% and a maximum set aside of 40% of the ERs generated, verified and transferred to the CF at each time of ER transfer.*

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 19.1, JNR Non-Permanence Risk Tool, JNR Registration and Issuance Process

Potential gap between a VCS compliant program and an MF indicator: **Likely compatible**

The JNR has a comprehensive risk-based buffer system (see overview in MF 18.1 above) building on the VCS’s established AFOLU buffer approach covering projects. A full analysis of the VCS’s buffer system, relative to the modalities of the CF’s would need undertaking once those modalities were developed. Based on the information available at this time, the only potential conflict could be that the JNR buffer system allows a maximum deduction of 60%, which is greater than the 40% allowed by the CF buffer system. However, the JNR approach may be the more conservative of the two options allowed if the CF caps its buffer withholding at 40%, still allowing jurisdictions to participate regardless of reversal risk.

Gaps or issues

- The JNR buffer system allows a maximum deduction of 60%, which is greater than the 40% allowed by the CF buffer system.

Potential JNR revisions to consider to facilitate harmonization

**General update to the standard and/or guidance:** The VCS could cap programs to a 40% buffer, failing those who go above this level in the JNR risk assessment. Although as mentioned above, the VCS approach could actually be more conservative than what is being proposed by the Carbon Fund, which would facilitate JNR programs in meeting the MF reversal requirements.

**Other VCS action:** The VCS should continue to communicate with the Carbon Fund on the buffer

modalities to pass on its experience and remain abreast of any potentially conflicting requirements from the CF.

**FCPF Carbon Fund Meth Framework Indicator 20.1:** At the latest 1 year before the end of the Term of the ERPA, the ER Program will have in place a robust Reversal management mechanism or another specified approach that addresses the risk of Reversals beyond the Term of the ERPA.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.4.1, 3.15.11,

Potential gap between a VCS compliant program and an MF indicator: Fully compatible

The JNR buffer system is designed to ensure the permanence of all issued credits over the long term. Under the JNR, the minimum crediting period is 10 years, which can be extended a maximum of two times to 30 years total (3.4.1). So, any jurisdictional program applying the JNR framework will, by definition, be using the JNR buffer as a reversal management mechanism beyond the ERPA Term (which will end in 2020).

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- **General update to the standard and/or guidance:** The VCS could consider mechanisms to incentivize performance beyond the crediting period such as some ongoing access to buffer credits, or a reduced buffer deduction at the final verification.

**FCPF Carbon Fund Meth Framework Indicator 20.2:** If the ER Program has selected option 2 under Indicator 19.1, all or a portion of the Buffer ERs of the ER Program, subject to a Carbon Fund review of the Methodological Framework and a decision of the parties to the ERPA in 2019, will be transferred to the mechanism identified in Indicator 20.1 at the end of the Term of the ERPA. If the ER Program fails to meet the requirements of Indicator 20.1, all remaining Buffer ERs in the ER Program CF Buffer will be cancelled.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: NA

Potential gap between a VCS compliant program and an MF indicator: NA

If a program had chosen option 2 in 19.1, then they would not be using the VCS buffer approach.

Gaps or issues
○ NA
Potential JNR revisions to consider to facilitate harmonization
○ NA

<b>FCPF Carbon Fund Meth Framework Indicator 21.1:</b> The ER Program Monitoring Plan and Monitoring system are technically capable of identifying Reversals.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.14.2, 3.15.6, 3.15.7, 3.15.8	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The JNR has a comprehensive set of requirements around monitoring (3.14.2), loss reporting (3.15.6, 3.15.7) and reversal identification (3.15.8).	
Gaps or issues	
○ None	
Potential JNR revisions to consider to facilitate harmonization	
○ NA	

<b>FCPF Carbon Fund Meth Framework Indicator 21.2:</b> The ER Program reports to the Carbon Fund within 90 calendar days after becoming aware of any emissions in the Accounting Area or changes in ER Program circumstances that, in the reasonable opinion of the ER Program, could lead to Reversals of previously transferred ERs by the next Monitoring event. The ER Program explains how the potential Reversals would be addressed by additional ER Program Measures or by the Reversal management mechanism described in Indicator 19.1.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.15.6, 3.15.7, 3.15.8	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
JNR programs do have to submit a loss report to the VCS within two years of the loss event. If they do not, they are no longer allowed to issue credits unless it can be demonstrated that the loss was not detected sooner (due to monitoring frequency) (3.15.6.3). The loss report could then be provided to the	

Carbon Fund within 90 days of the incident being discovered.

The JNR requirements provide a number of criteria relative to how programs must subsequently account for losses to ensure the integrity of the credits issued from the jurisdiction (3.15.7 and 3.15.8)

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- NA

**FCPF Carbon Fund Meth Framework Criterion 22:** Net ERs are calculated by the following steps:

1. Subtract the reported and verified emissions and removals from the Reference Level.
2. Set aside a number of ERs from the result of step 1, above, in a buffer reserve. This amount reflects the level of uncertainty associated with the estimation of ERs during the Term of the ERPA. The amount set aside in the buffer reserve is determined using the following conservativeness factors for deforestation:

Aggregate Uncertainty of Emissions Reductions	Conservativeness Factor
≤ 15%	0%
> 15% and ≤ 30%	4%
> 30 and ≤ 60%	8%
> 60 and ≤ 100%	12%
> 100%	15%

For estimated Emissions Reductions associated with degradation, the same conservativeness factors may be applied if spatially explicit activity data (IPCC Approach 3) and high-quality emission factors (IPCC Tier 2) are used. Otherwise, for proxy-based approaches, apply a general conservativeness factor of 15% for forest degradation Emission Reductions.

3. Set aside a number of ERs in the ER Program CF Buffer or other Reversal management mechanism created or used by an ER Program to address Reversals.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.13.1, 3.13.2, 3.13.3. VCS Standard 4.1.4

Potential gap between a VCS compliant program and an MF indicator:

Fully compatible

1 and 3. The calculation method under the JNR is the same as required by this MF indicator (except that under JNR leakage emissions also have to be specifically accounted for).

2. Under the JNR, uncertainty deductions are not placed in a “*buffer reserve*”, but are just removed from further calculations. The JNR does have required methods for making uncertainty deductions which are

described in the VCS Standard 4.1.4 which states,

*“Confidence deductions shall be applied using conservative factors such as those specified in the CDM Meth Panel guidance on addressing uncertainty in its Thirty Second Meeting Report, Annex 14<sup>13</sup>.”*

Table 4 from the CDM guidance is reproduced below:

**Table 4: Acceptable uncertainty limits for random uncertainty** (adapted from 2006 IPCC Guidelines, Volume 2, Chapter 2, Tables 2.2 to 2.6)

Estimated uncertainty range at 95% confidence level of overall emission reductions	Conservativeness factor
> +/- 15%, ≤ +/- 30%	0.943
> +/- 30%, ≤ +/- 50%	0.893
> +/- 50%, ≤ +/- 100%	0.836
> +/- 100%	to be addressed in the methodology

These conservative factors are more conservative than those suggested by this MF indicator. Although it should be noted that the MF indicator does not state the confidence interval at which the confidence level is to be assessed.

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- NA

**FCPF Carbon Fund Meth Framework Criterion 23:** To prevent double-counting, ERs generated under the ER Program shall not be counted or compensated for more than once. Any reported and verified ERs generated under the ER Program and sold and/or transferred to the Carbon Fund shall not be sold, offered or otherwise used or reported a second time by the ER Program Entity. Any reported and verified ERs generated under the ER Program that have been sold and/or transferred, offered or otherwise used or reported once by the ER Program Entity shall not be sold and transferred to the Carbon Fund.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.6.5, 3.6.6, 3.6.7

Potential gap between a VCS compliant program and an MF indicator: Fully compatible

Where jurisdictional REDD+ programs reduce GHG emissions from activities that are included in an emissions trading program or any other mechanism that includes GHG allowance trading, evidence shall

<sup>13</sup> Available here: [http://cdm.unfccc.int/Panels/meth/meeting/08/032/mp\\_032\\_an14.pdf](http://cdm.unfccc.int/Panels/meth/meeting/08/032/mp_032_an14.pdf)

be provided that the GHG emission reductions and removals generated by the jurisdictional program have not and will not be otherwise counted or used under the trading program or mechanism. Acceptable forms of evidence are set out in the VCS Standard. Likewise, where jurisdictional programs have sought or received another form of GHG-related environmental credit, jurisdictional proponents must follow the requirements set out in the VCS Standard with respect to reporting the details of such credits. (3.6.4)

Jurisdictional proponents shall not claim credit for the same GHG emission reduction or removal under the VCS Program and another GHG program. Jurisdictional REDD+ programs issuing GHG credits under both the VCS Program and another GHG program shall also comply with the rules and requirements set out in VCS document JNR Registration and Issuance Process. (3.6.5)

JNR programs must deduct any GHG credits (or equivalent) issued during the same period by or for other programs or non-VCS projects encompassing the same jurisdictional boundary (i.e. covering the same or overlapping area(s) and GHG pools (3.6.6). Furthermore, any GHG credits issued to non-forestry projects (e.g. fuel efficient stove projects) that are associated with significantly reducing pressure on forests within the geographic boundary of the jurisdiction must be deducted from the total GHG emission reductions associated with avoided deforestation or degradation across the jurisdiction, to prevent double counting. (3.6.7)

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- NA

**FCPF Carbon Fund Meth Framework Indicator 24.1:** The ER Program demonstrates through its design and implementation how it meets relevant World Bank social and environmental safeguards, and promotes and supports the safeguards included in UNFCCC guidance related to REDD+, by paying particular attention to Decision 1/CP.16 and its Appendix I as adopted by the UNFCCC (FMT Note CF-2013-3 describes World Bank Safeguard Policies and the UNFCCC REDD+ Safeguards).

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.7.2, 3.2.2 (JPD Template)

Potential gap between a VCS compliant program and an MF indicator:

Potentially major gap

JNR programs are required to, ...*“comply with all UNFCCC decisions on safeguards for REDD+ and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements. The jurisdictional program (or baseline) description shall describe how the program meets these requirements. Jurisdictional proponents shall also provide information in the monitoring report with respect to how, during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant*

*jurisdictional (national and subnational) REDD+ safeguards requirements have been met, and in particular how the safeguards have been addressed and respected. .” (3.7.2) This information must be documented in the JPD (3.2.2).*

There is no JNR requirement to ensure JNR programs are implemented in accordance with WB safeguards. Whilst there is overlap between the UNFCCC safeguards and WB Social and Environmental safeguards in terms of substance, the WB has specific procedures that one would not necessarily follow unless they were specifically trying to achieve compliance with the WB safeguards.

Gaps or issues

- There is no JNR requirement to comply and demonstrate compliance with World Bank environmental and social safeguards.

Potential JNR revisions to consider to facilitate harmonization

- **Provide guidance that instructs programs to integrate WB safeguards into their strategy for safeguards when applicable (i.e. when applying to Carbon Fund) and demonstrate such compliance.**

*Given that all countries applying JNR programs will need to meet the UNFCCC requirements, it makes sense to explicitly require their application. However, requiring all programs to adhere to WB safeguards as well would seem overly burdensome in terms of reporting and planning if they are not being funded by the WB.*

**FCPF Carbon Fund Meth Framework Indicator 24.2:** Safeguards Plans address social and environmental issues and include related risk mitigation measures identified during the national readiness process, e.g., in the SESA process and the ESMF, that are relevant for the specific ER Program context (e.g., land tenure issues), taking into account relevant existing institutional and regulatory frameworks. The Safeguards Plans are prepared concurrently with the ER Program Document, and are publicly disclosed in a manner and language appropriate for the affected stakeholders. (If final Safeguards Plans are not provided at the time of ERPA signature, they become a condition precedent which must be fulfilled in order for the sale and purchase obligations under the ERPA to become effective.)

Comparable VCS JNR or AFOLU Requirement(s):

3.7.2.

Potential gap between a VCS compliant program and an MF indicator:

Likely compatible

The VCS JNR requires programs to document in their JPD how UNFCCC and relevant jurisdictional/national programs will be complied with. This is likely to constitute a plan, although it is not

explicit.
Gaps or issues
<ul style="list-style-type: none"> <li>o JNR does not specifically require that any safeguard plans are prepared although the PDD must describe how UNFCCC and relevant jurisdictional/national safeguards will be complied with.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<b>General update to the standard and/or guidance:</b> The VCS could specifically require that safeguard plans (including a monitoring component) be a distinct part of the JPD submission.

<b>FCPF Carbon Fund Meth Framework Indicator 25.1:</b> Appropriate monitoring arrangements for safeguards referred to in Criterion 24 are included in the Safeguards Plans.	
Comparable VCS JNR or AFOLU Requirement(s):	
3.7.2.	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
<p>VCS requires that ‘... <i>Jurisdictional proponents shall also provide information in the monitoring report with respect to how, during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements have been met, and in particular how the safeguards have been addressed and respected...</i></p> <p>JNR requires that Jurisdictional proponents provide information on how safeguards are being addressed and respected in monitoring reports, but there is no specific requirement to set up ‘monitoring arrangements’ or safeguard plans. It is of course likely that in order to meet the requirements for monitoring data a plan will be put in place.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>o The JNR does not have a requirement to develop monitoring safeguard arrangements that is assessed at validation</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>o <b>General update to the standard and/or guidance:</b> The VCS could specifically require that safeguard plans (including a monitoring arrangements component) be a distinct part of the JPD submission.</li> </ul>	

**FCPF Carbon Fund Meth Framework Indicator 25.2:** During ER Program implementation, information on



<p>the implementation of Safeguards Plans is included in an annex to each ER monitoring report and interim progress report. This information is publicly disclosed, and the ER Program is encouraged to make this information available to relevant stakeholders. This information is also made available as an input to the national systems for providing information on how safeguards are addressed and respected (SIS) required by the UNFCCC guidance related to REDD+, as appropriate. (The abbreviation “SIS” will be used throughout this Methodological Framework to describe a national system for providing information on how the Cancun safeguards are addressed and respected, as contained in UNFCCC Decision 12/CP.17. )</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>JNR Requirements: 3.7.2, 3.14.10 (JNR Monitoring Template)</p>	
<p>Potential gap between a VCS compliant program and an MF indicator:</p>	<p>Likely compatible</p>
<p>The VCS JNR requires that, “...<i>jurisdictional proponents shall also provide information in the monitoring report as to how, during the design and implementation of the program, UNFCCC REDD+ safeguards and any relevant jurisdictional (national and subnational) REDD+ safeguards have been addressed and respected...</i>” (3.7.2). Monitoring reports are public documents, available in the VCS project database.</p> <p>However, it is important to note that to meet MF requirement it would also need to provide information in relation to WB safeguards (see 24.1 above).</p>	
<p>Gaps or issues</p>	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
<p>Potential JNR revisions to consider to facilitate harmonization</p>	
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> Provide information on WB safeguards in monitoring reports.</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 26.1:</b> An assessment of existing FGRM [Feedback and Grievance Redress Mechanism], including any applicable customary FGRMs, is conducted and is made public. The FGRM applicable to the ER Program demonstrates the following:</p> <p>i) Legitimacy, accessibility, predictability, fairness, rights compatibility, transparency, and capability to address a range of grievances, including those related to benefit-sharing arrangements for the ER Program;</p> <p>ii) Access to adequate expertise and resources for the operation of the FGRM.</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>JNR Requirements: 3.7.3</p>	
<p>Potential gap between a VCS compliant program and an MF indicator:</p>	<p>Minor gap</p>
<p>There is no JNR requirement to assess existing FGRMs. However, JNR requirement 3.7.3 does suggest</p>	

that programs can use principle 6.6<sup>14</sup> of the [REDD+ Social and Environmental Standards \(REDD+ SES\)](#) to guide the development of the FGRM. Principle 6.4 of REDD+ SES, does require that national, local, regional, international and customary processes are included in the FGRM. Therefore a program following this guidance would at least be aware of customary FGRMs.

Gaps or issues

- The VCS requires a grievance mechanism is established, but does not require an assessment of existing mechanisms.

Potential JNR revisions to consider to facilitate harmonization

- **General update to the standard and/or guidance:** The VCS could include more specific requirements regarding the design of the grievance mechanism in line with MF requirements, this could include assessing existing mechanisms that cover the jurisdiction, and working with them to improve them where that is deemed to be the best approach.

*However, VCS may prefer to issue guidance for Carbon Fund applicants, advising that Carbon Fund requirements should be followed and remind them that REDD+ SES principle 6.4 is a good starting point for this.*

**FCPF Carbon Fund Meth Framework Indicator 26.2:** The description of FGRM procedures, included in the Benefit-Sharing Plan and/or relevant Safeguards Plans, specifies the process to be followed to receive, screen, address, monitor, and report feedback on, grievances or concerns submitted by affected stakeholders. As relevant, the Benefit-Sharing Plan and/or relevant Safeguards Plans and/or ER Program Document describe the relationship among FGRM(s) at the local, ER Program, and national levels.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.7.3

Potential gap between a VCS compliant program and an MF indicator:

Minor gap

JNR requirement 3.7.3 states that jurisdictions “shall develop a mechanism for receiving, screening, addressing, monitoring and reporting feedback on grievances and concerns submitted by affected stakeholders relating to the design, implementation and evaluation of the jurisdictional REDD+ program at the local, subnational and national levels”. It also states, “*Principle 6.6 of the REDD+ Social & Environmental Safeguards (SES) may be used to guide development of grievance mechanisms*”. If the REDD+ SES principles are followed then it is very likely that the requirements of this indicator would be

<sup>14</sup> this appears to be a mis-reference, and should refer to 6.4

met, however use of REDD+ principle is not mandatory. However, the JNR does not require nor promote that the GRMs are linked to the Benefit-Sharing Plan and/or relevant Safeguards Plans.
Gaps or issues
<ul style="list-style-type: none"> <li>○ JNR does not require nor promote that the GRMs are linked to the Benefit-Sharing Plan and/or relevant Safeguards Plans</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ <b>General update to the standard and/or guidance:</b> The VCS could include more specific requirements regarding the design of the grievance mechanism in line with MF requirements, which could include designing and linking GRMs to benefit sharing and safeguards.</li> </ul>

<b>FCPF Carbon Fund Meth Framework Indicator 26.3:</b> If found necessary in the assessment mentioned in Indicator 26.1, a plan is developed to improve the FGRM.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: NA	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
There is no JNR requirement to assess existing FGRMs hence no requirement to develop and improve any.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ There is no JNR requirement to assess existing FGRMs hence no requirement to develop and improve any.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ See 26.1 above.</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 27.1:</b> The ER Program identifies the key drivers of deforestation and degradation, and potentially opportunities for forest enhancement.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.11.12, 3.12.8.1, 3.14.9.4, JPD Template	

Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
<p>In developing a baseline, program proponents are required to select the most plausible deforestation baseline (and optionally degradation). To do this would usually involve conducting analysis of drivers (3.11.12). The JPD template (section 3.3) also requires proponents to identify the drivers and how these are addressed by the program’s strategies. Proponents identify drivers of deforestation with respect to their potential for leakage (3.12.8.1), and identify any changes during monitoring that could be important for baseline reassessment (3.14.9.4).</p> <p>There are no requirements to identify the drivers of degradation if degradation is not in scope (which is always an option), nor are there any requirements to assess the potential for forest enhancement (although the wording of the criterion suggests this may be optional).</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ There are no JNR requirements to identify the drivers of degradation if degradation is not in scope (which is always an option), nor are there any requirements to assess the potential for forest enhancement.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> Programs applying to the Carbon Fund should assess degradation drivers even if degradation is not in scope.</li> <li>○ <b>Release CF specific guidance:</b> Programs applying to the Carbon Fund should assess opportunities for forest enhancement to be included in project activities.</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 27.2:</b> The ER Program identifies currently planned ER Program Measures and how they address the key drivers identified in Indicator 27.1, and the entities that would undertake them.</p>	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: JPD Template	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
<p>The JPD template (section 3.3) also requires proponents to identify the drivers and how these are addressed by the program’s strategies.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	

- NA

**FCPF Carbon Fund Meth Framework Indicator 28.1:** The ER Program reviews the assessment of land and resource tenure regimes carried out during the readiness phase at the national level (i.e., SESA) and, if necessary, supplements this assessment by undertaking an additional assessment of any issues related to land and resource tenure regimes in the Accounting Area that are critical to the successful implementation of the ER Program, including:

- i. The range of land and resource tenure rights (including legal and customary rights of use, access, management, ownership, exclusion, etc.) and categories of rights-holders present in the Accounting Area (including Indigenous Peoples and other relevant communities);
- ii. The legal status of such rights, and any significant ambiguities or gaps in the applicable legal framework, including as pertains to the rights under customary law;
- iii. Areas within the Accounting Area that are subject to significant conflicts or disputes related to contested or competing claims or rights, and if critical to the successful implementation of the ER Program, how such conflicts or disputes have been or are proposed to be addressed; and
- iv. Any potential impacts of the ER Program on existing land and resource tenure in the Accounting Area.

The ER Program demonstrates that the additional assessment has been conducted in a consultative, transparent and participatory manner, reflecting inputs from relevant stakeholders.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.6.1, 3.7.1

Potential gap between a VCS compliant program and an MF indicator:

Minor gap

There is no specific JNR requirement to review the assessment of land and resource tenure regimes carried out during the readiness phase at the national level. Nor is there any specific requirement for right of use assessments to be transparent – however transparency is a VCS principle, and the programs in general do have to involve transparent and document stakeholder interactions (3.7.1)

The JNR however, does require that ‘right of use<sup>15</sup>’ is demonstrated per requirement 3.6.1,

*“Documentary evidence shall be provided establishing conclusively one or more rights of use (see VCS document Program Definitions for definition of right of use) accorded to the jurisdictional proponent(s), as set out in the VCS Standard. Such right of use shall be demonstrated with respect to those areas for*

<sup>15</sup> In respect of a GHG emission reduction or removal, the unconditional, undisputed and unencumbered ability to claim that the relevant project, or jurisdictional REDD+ program, will or did generate or cause such reduction or removal. Distinct from proof of right

*which the jurisdictional proponent intends to seek VCU issuance.*

*The physical boundaries of such areas where right of use is established shall be specified in accordance with the requirements for project location in the VCS Standard. Such boundaries may be equal to or smaller than the boundary of the jurisdictional baseline.”*

This must be documented in the JPD. If this were done properly and well documented, this would most likely cover points i-iv in the indicator, since right of use will depend very much on land tenure.

Gaps or issues

- The VCS’s requirements around demonstrating right of use do not include a structured approach to assessing land tenure like the Carbon Fund’s MF does. This could mean that some programs, although complying with VCS requirements, may not have followed and documented a process that complies with the MF.

Potential JNR revisions to consider to facilitate harmonization

- **General update to the standard and/or guidance:** The VCS could provide more structured requirements around best practice for demonstrating right of use focused around establishing clear land tenure through transparent consultation and addressing any issues in a participatory, consultative and transparent manner.

**FCPF Carbon Fund Meth Framework Indicator 28.2:** The ER Program explains how the relevant issues identified in the above assessment have been or will be taken into consideration in the design and implementation of the ER Program, and in the relevant Safeguards Plan(s). If the ER Program involves activities that are contingent on establishing legally recognized rights to lands and territories that Indigenous Peoples have traditionally owned or customarily used or occupied, the relevant Safeguards Plan sets forth an action plan for the legal recognition of such ownership, occupation, or usage. Beyond what is required for the successful implementation of the ER Program, the ER Program is encouraged to show how it can contribute to progress towards clarifying land and resource tenure in the Accounting Area, where relevant.

Comparable VCS JNR or AFOLU Requirement(s):

JNR Requirements: 3.6.1, 3.7.1

Potential gap between a VCS compliant program and an MF indicator:

Likely compatible

As stated above, there is no specific requirement for a land tenure assessment to be conducted according to the process specified in MF 28.1, and therefore no requirement to take that assessment into account. JNR Requirement 3.7.2 requires programs to report on how they upholding safeguards, but there is nothing specific mentioned about land tenure.

There are no VCS requirements to show how it can contribute to progress towards clarifying land and

resource tenure in the Accounting Area, where relevant (although this is only encouraged, not required by the MF indicator).
Gaps or issues
<ul style="list-style-type: none"> <li>○ The VCS does not focus on the link between safeguards and establishing and respecting land tenure throughout program design and implementation.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ See MF indicator 28.1</li> </ul>

<b>FCPF Carbon Fund Meth Framework Indicator 28.3:</b> The ER Program provides a description of the implications of the land and resource regime assessment for the ER Program Entity’s ability to transfer Title to ERs to the Carbon Fund.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.6.1	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
The VCS requires that ‘right of use <sup>16</sup> ’ is demonstrated in JNR requirement 3.6.1.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

**FCPF Carbon Fund Meth Framework Criterion<sup>17</sup> 29:** The ER Program provides a description of the benefit-sharing arrangements for the ER Program, including information specified in Indicator 30.1, to the extent known at the time.

<sup>16</sup> In respect of a GHG emission reduction or removal, the unconditional, undisputed and unencumbered ability to claim that the relevant project, or jurisdictional REDD+ program, will or did generate or cause such reduction or removal. Distinct from proof of right

<sup>17</sup> Criterion 29 has no indicators

Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.2.2 (JPD Template), 3.14.10 (JNR Monitoring Template)	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
VCS JNR requirement JPD Template referred to in 3.2.2. states, <i>“Where the jurisdiction follows Scenario 3 (i.e. where there is no direct crediting to nested jurisdictions or nested projects), the jurisdiction shall include a description of the internal allocation or benefit-sharing mechanism, where relevant. Where included, such allocation mechanisms shall be developed in accordance with the transparency and stakeholder involvement requirements set out in Section 3.7.”</i> Programs are also required to report on the implementation of their internal allocation or benefit sharing mechanisms in their monitoring reports. (3.14.10)	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

**FCPF Carbon Fund Meth Framework Indicator 30.1:** The Benefit-Sharing Plan is made publicly available prior to ERPA signature, at least as an advanced draft, and is disclosed in a form, manner and language understandable to the affected stakeholders for the ER Program. The Benefit-Sharing Plan contains the following information:

- i. The categories of potential Beneficiaries, describing their eligibility to receive potential Monetary and Non-Monetary Benefits under the ER Program and the types and scale of such potential Monetary and Non-Monetary Benefits that may be received. Such Monetary and Non-Monetary Benefits should be culturally appropriate and gender and inter-generationally inclusive. The identification of such potential Beneficiaries takes into account emission reduction strategies to effectively address drivers of net emissions, anticipated implementers and geographical distribution of those strategies, land and resource tenure rights (including legal and customary rights of use, access, management, ownership, etc. identified in the assessments carried out under Criterion 28), and Title to ERs, among other considerations.
- ii. Criteria, processes, and timelines for the distribution of Monetary and Non- Monetary Benefits.
- iii. Monitoring provisions for the implementation of the Benefit-Sharing Plan, including, as appropriate, an opportunity for participation in the monitoring and/or validation process by the Beneficiaries themselves.

*If a final Benefit-Sharing Plan is not provided at the time of ERPA signature, it becomes a condition precedent which must be fulfilled in order for the sale and purchase obligations under the ERPA to*



<i>become effective.</i>	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.2.2 (JPD Template), 3.7.1, 3.14.10 (JNR Monitoring Template)	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
<p>The benefit-sharing plan must be published publically as part of the JPD (3.2.2), and have been derived in a consultative and participatory manner (3.7.1).</p> <p>With regard to MF indicator 30.1.i, there are no specific VCS requirements to categorise beneficiaries, although this would be expected to be part of any benefit-sharing plan.</p> <p>With regard to MF indicator 30.1.ii, there are no specific requirements to disclose the criteria, processes and timelines for the distribution of Monetary and Non- Monetary Benefits, although again, these would be components of any comprehensive benefit sharing mechanism.</p> <p>With regard to MF indicator 30.1.ii, it must also be monitored (JNR Monitoring Template) and thus the monitoring mechanism would need to be in the monitoring plan.</p> <p>The JNR requires the benefit-sharing plan to be complete at validation.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ The JNR requires a benefit-sharing plan be set out in the JPD and monitored going forward. It is likely that programs would cover the Carbon Fund requirements when writing this plan, but some of the specific points could be missed.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>General update to the standard and/or guidance:</b> The VCS could provide further guidance, in line with MF requirements, on what the components of a comprehensive benefit-sharing plan should be.</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 31.1:</b> The Benefit-Sharing Plan is prepared as part of the consultative, transparent and participatory process for the ER Program, and reflects inputs by relevant stakeholders, including broad community support by affected Indigenous Peoples. The Benefit-Sharing Plan is designed to facilitate the delivery and sharing of Monetary and Non-Monetary Benefits that promote successful ER Program implementation. The Benefit-Sharing Plan is disclosed in a form, manner and language understandable to the affected stakeholders of the ER Program.</p>
Comparable VCS JNR or AFOLU Requirement(s):
JNR Requirements: 3.2.2 (JPD Template), 3.7.1

Potential gap between a VCS compliant program and an MF indicator:	Minor gap
<p>The benefit-sharing plan must be published publically as part of the JPD (3.2.2), and have been derived in a consultative and participatory manner (3.7.1). There is however no specific requirement that the benefit-sharing plan is disclosed in a form, manner and language understandable to the affected stakeholders of the ER Program, although a program that is following consultative and transparent processes would most likely do this.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>There is no specific requirement that the benefit-sharing plan be disclosed in a form, manner and language understandable to the affected stakeholders of the ER Program.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li><b>General update to the standard and/or guidance:</b> The VCS could also require that the benefit-sharing plan be disclosed in a form, manner and language understandable to the affected stakeholders of the ER Program.</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 32.1:</b> Information on the implementation of the Benefit-Sharing Plan is annexed to each ER Program monitoring report and interim progress report and is made publicly available.</p>	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.14.10 (JNR Monitoring Template)	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
<p>The benefit sharing mechanisms must be monitored and reported upon in the JNR Monitoring Template (3.14.10).</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>None</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 33.1:</b> The design and implementation of the Benefit-Sharing Plan comply with relevant applicable laws, including national laws and any legally binding national obligations under relevant international laws.</p>
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Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements:	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
JNR requirement 3.1.2 states, “Implementation of the jurisdictional REDD+ program and any nested project shall not lead to the violation of any applicable law, regardless of whether or not the law is enforced.” Therefore the benefit system could not be unlawful.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 34.1:</b> The ER Program outlines potential Non-Carbon Benefits, identifies priority Non-Carbon Benefits, and describes how the ER Program will generate and/or enhance such priority Non-Carbon Benefits. Such priority Non-Carbon Benefits should be culturally appropriate, and gender and inter-generationally inclusive, as relevant.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.7.2	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
In order to comply with JNR, “programs shall comply with all UNFCCC decisions on safeguards for REDD+ and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements. The jurisdictional program (or baseline) description shall describe how the program meets these requirements.” Within monitoring report, proponents must document how, “during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements have been met, and in particular how the safeguards have been addressed and respected.” This would cover some non-carbon benefits, but the MF separates out non-carbon benefits from safeguards (see criteria 24-26). There are no JNR requirements to identify “priority” non-carbon benefits that are culturally appropriate, and gender and inter-generationally inclusive.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ The VCS’s treatment of non-carbon benefits is tied to positive enhancements on issues related to safeguards. In order to ensure that programs are considering non-carbon benefits in the manner defined by the Carbon Fund, a separate, more explicit consideration may be required.</li> </ul>	

<ul style="list-style-type: none"> <li>○ There are no JNR requirements to identify “priority” non-carbon benefits that are culturally appropriate, and gender and inter-generationally inclusive.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ <b>Release CF specific guidance:</b> Programs applying to the Carbon Fund should outline potential non-carbon benefits, identifies priority non-carbon benefits, and describes how the ER Program will generate and/or enhance such priority non-carbon benefits. Such priority non-carbon benefits should be culturally appropriate, and gender and inter-generationally inclusive, as relevant.</li> </ul> <p><i>The VCS could increase the rigor around the requirements for identifying and prioritizing non-carbon benefits in line with the requirements of the MF. However, the VCS has historically been a GHG-focused standard that focuses on ensuring appropriate safeguards are in place to protect communities and the environment, rather than quantifying any benefit.</i></p>

<b>FCPF Carbon Fund Meth Framework Indicator 34.2:</b> Stakeholder engagement processes carried out for the ER Program design and for the readiness phase inform the identification of such priority Non-Carbon Benefits.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.7.1	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
JNR requirement 3.7.1 requires that the program is designed in a transparent manner, and in consultation with relevant stakeholders. This would include the identification on non-carbon benefits, although see MF indicator 34.1 above for concerns around the breadth of coverage of non-carbon benefits.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ See MF indicator 34.1 above for concerns around the breadth of coverage of non-carbon benefits.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ See MF 34.1</li> </ul>	

**FCPF Carbon Fund Meth Framework Indicator 35.1:** The ER Program proposes an approach utilizing methods available at the time to collect and provide information on priority Non-Carbon Benefits, including, e.g., possibly using proxy indicators. If relevant, this approach also may use information drawn

from or contributed as an input to the Safeguard Information System. (Community participation in these methods is referred to in Criterion 16.)	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.7.2, 3.14.10 (JNR Monitoring Template), JPD Template 6.3	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
The JNR requires that safeguards (including enhancements) are reported upon (3.7.2, 3.14.10). The JPD template (section 6.3) also requires a safeguard information system is defined to gather enhancements.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ See MF indicator 34.1, regarding the JNR’s linkage between safeguards and non-carbon benefits. The MF criteria implies that non-carbon benefits, are wider than just enhancements related to safeguards, and hence would need monitoring that went beyond a safeguard information system.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ See MF 34.1</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 35.2:</b> Information on generation and/or enhancement of priority Non-Carbon Benefits will be provided in a separate annex to each ER Program monitoring report and interim progress report, and will be made publicly available.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.7.2, 3.14.10 (JNR Monitoring Template)	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
Information on enhancements related to safeguards must be reported upon (3.7.2, 3.14.10).	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ See MF indicator 34.1, regarding the JNR’s linkage between safeguards and non-carbon benefits. The MF criteria implies that non-carbon benefits, are wider than just enhancements related to safeguards, and hence would need monitoring that went beyond a safeguard information system.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ See MF 34.1</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 36.1:</b> The ER Program Entity demonstrates its authority to enter into an ERPA with the Carbon Fund prior to the start of ERPA negotiations, either through:</p> <ul style="list-style-type: none"> <li>i. Reference to an existing legal and regulatory framework stipulating such authority; and/or</li> <li>ii. In the form of a letter from the relevant overarching governmental authority (e.g., the presidency, chancellor, etc.) or from the relevant governmental body authorized to confirm such authority.</li> </ul>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>JNR Requirements: 3.6.1, VCS Standard 3.11.1</p>	
<p>Potential gap between a VCS compliant program and an MF indicator:</p>	<p>Fully compatible</p>
<p>JNR requirement 3.6.1 states that documentary evidence must be provided to conclusively demonstrate ‘right of use’ over all areas for which the jurisdictional proponent intends to seek VCU issuance. The VCS standard 3.11.1, further defines what constitutes right of use as follows:</p> <p><i>“1) A right of use arising or granted under statute, regulation or decree by a competent authority.</i></p> <p><i>2) A right of use arising under law.</i></p> <p><i>3) A right of use arising by virtue of a statutory, property or contractual right in the plant, equipment or process that generates GHG emission reductions and/or removals (where such right includes the right of use of such reductions or removals and the project proponent has not been divested of such right of use).</i></p> <p><i>4) A right of use arising by virtue of a statutory, property or contractual right in the land, vegetation or conservational or management process that generates GHG emission reductions and/or removals (where such right includes the right of use of such reductions or removals and the project proponent has not been divested of such right of use).</i></p> <p><i>5) An enforceable and irrevocable agreement with the holder of the statutory, property or contractual right in the plant, equipment or process that generates GHG emission reductions and/or removals which vests the right of use in the project proponent.</i></p> <p><i>6) An enforceable and irrevocable agreement with the holder of the statutory, property or contractual right in the land, vegetation or conservational or management process that generates GHG emission reductions or removals which vests the right of use in the project proponent.</i></p> <p><i>7) A right of use arising from the implementation or enforcement of laws, statutes or regulatory frameworks that require activities be undertaken or incentivize activities that generate GHG emission reductions or removals.”</i></p> <p>A demonstration of right of use that meets JNR requirement 3.6.1 would most likely include require reference to one of the two pieces of evidence listed in the MF indicator.</p>	
<p>Gaps or issues</p>	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ NA</li> </ul>

<p><b>FCPF Carbon Fund Meth Framework Indicator 36.2:</b> The ER Program Entity demonstrates its ability to transfer to the Carbon Fund Title to ERs, while respecting the land and resource tenure rights of the potential rights-holders, including Indigenous Peoples (i.e., those holding legal and customary rights, as identified by the assessment conducted under Criterion 28), in the Accounting Area. The ability to transfer Title to ERs may be demonstrated through various means, including reference to existing legal and regulatory frameworks, sub-arrangements with potential land and resource tenure rights-holders (including those holding legal and customary rights, as identified by the assessments conducted under Criterion 28), and benefit-sharing arrangements under the Benefit-Sharing Plan.</p>	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.6.1, VCS Standard 3.11.1	
Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
A demonstration of right of use that meets JNR requirement 3.6.1 would most likely constitute an ability to transfer to the Carbon Fund Title to ERs, while respecting the land and resource tenure rights of the potential rights-holders, including Indigenous Peoples.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 36.3:</b> The ER Program Entity demonstrates its ability to transfer Title to ERs prior to ERPA signature, or at the latest, at the time of transfer of ERs to the Carbon Fund. If this ability to transfer Title to ERs is still unclear or contested at the time of transfer of ERs, an amount of ERs proportional to the Accounting Area where title is unclear or contested shall not be sold or transferred to the Carbon Fund. (If Title to ERs becomes contested after the transfer of ERs to the Carbon Fund has occurred, the ERPA should provide for appropriate remedies, including the potential use of a buffer reserve.)</p>	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: 3.6.1, VCS Standard 3.11.1	

Potential gap between a VCS compliant program and an MF indicator:	Fully compatible
A demonstration of right of use that meets JNR requirement 3.6.1 would most likely show an ability to transfer Title to ERs prior to ERPA signature, because this would need to be achieved at program validation.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 37.1:</b> Based on national needs and circumstances, the ER Program host country has made a decision whether to maintain its own comprehensive national REDD+ Program and Projects Data Management System, or instead to use a centralized REDD+ Programs and Projects Data Management System managed by a third party on its behalf.</p> <p>In either case of a country's use of a third party centralized REDD+ Programs and Projects Data Management System, or a country's own national REDD+ Programs and Projects Data Management System, the indicators below apply:</p>	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements: General	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
The VCS does not specifically require a REDD+ program and projects data management system to be developed. However, in meeting the VCS standard processes and protocols a proponent would need to develop a system of sorts. In addition, the VCS itself provides services that could be deemed to be part of a 'system'. These are assessed in MF indicator 37.2 below.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ It is not clear whether a VCS JNR program would automatically qualify as having a REDD+ Program and Projects Data Management System (although most probably would develop such a system).</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS could provide guidance to programs on what elements of a REDD+ program and projects data management system are covered by the VCS's project database and registry's functions and what additional components of a system would need to be developed to meet the</li> </ul>	



MF indicator.

<p><b>FCPF Carbon Fund Meth Framework Indicator 37.2:</b> A national REDD+ Programs and Projects Data Management System or a third party centralized REDD+ Programs and Projects Data Management System needs to provide the attributes of ER Programs, including:</p> <ul style="list-style-type: none"> <li>i. The entity that has Title to ERs produced;</li> <li>ii. Geographical boundaries of the ER Program or project;</li> <li>iii. Scope of REDD+ activities and Carbon Pools; and</li> <li>iv. The Reference Level used.</li> </ul> <p>An ER Program for the Carbon Fund should report its activities and estimated ERs in a manner that conforms to the relevant FCPF Methodological Framework C&amp;Is.</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>JNR Requirements: (JNR Registration and Issuance Process 4.3.5)</p>	
<p>Potential gap between a VCS compliant program and an MF indicator:</p>	<p>Fully compatible</p>
<p>All data regarding the project is stored in the VCS project database.</p> <ul style="list-style-type: none"> <li>i. The registry in which the VCUs were issued by the VCS into would contain up to date title information (supported by the right of use that was demonstrated and audited in the JPD). (JNR Registration and Issuance Process 4.3)</li> <li>ii. The VCS have a spatial database into which any jurisdictional spatial areas are uploaded into (JNR Registration and Issuance Process 4.3.5).</li> <li>iii. The VCS project database would contain the JPD and the PDs of any nested projects. These would include information on the REDD+ activities and Carbon Pools.</li> <li>iv. The VCS project database would contain the JPD and the PDs of any nested projects. These would include information on the baseline.</li> </ul>	
<p>Gaps or issues</p>	
<ul style="list-style-type: none"> <li>o None</li> </ul>	
<p>Potential JNR revisions to consider to facilitate harmonization</p>	
<ul style="list-style-type: none"> <li>o NA</li> </ul>	

**FCPF Carbon Fund Meth Framework Indicator 37.3:** The information contained in a national or

centralized REDD+ Programs and Projects Data Management System is available to the public via the internet in the national official language of the host country (other means may be considered as required).	
Comparable VCS JNR or AFOLU Requirement(s):	
VCS standard: 2.2.1	
Potential gap between a VCS compliant program and an MF indicator:	Minor gap
If the VCS's systems are comprising part of the national system, then the language requirements of this indicator would not be met as the VCS's Project Database, although public, is in English. In addition, all documentation submitted to the VCS (JPDs, Monitoring reports and audit reports are all in English). Registries may also form part of the system. These have public views but would likely not be available in all languages.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ The VCS project database, JPDs, monitoring reports and audit reports will all be in English, and not necessarily in the host country's national language.</li> <li>○ Registries used by the VCS may or may not be available in host country languages.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS could update its project database to work in the languages of jurisdictions that are registering with it.</li> <li>○ <b>Release CF specific guidance:</b> Programs applying to the Carbon Fund should submit JPDs, monitoring report, and audit reports to in the national official language of the host country as well as in English.</li> <li>○ <b>VCS Action:</b> If it is determined that the registry forms part of the system, then the possibility of a language conversion tool for the website could be looked into.</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 37.4:</b> Administrative procedures are defined for the operations of a national or centralized REDD+ Programs and Projects Data Management System; and an audit of the operations is carried out by an independent third party periodically, as agreed with the Carbon Fund.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Validation and Verification Process Document	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible

<p>Under the VCS, the program would be audited at the initial validation event and periodically at verification events. It may be the case that the CF requires additional audits of its own. The VCS does not specifically require administrative procedures for the operation of the system are defined, however, in order to pass an audit it is likely that projects would need to demonstrate they had the systems in place to operate the REDD+ program as defined in the JPD.</p>
<p>Gaps or issues</p>
<ul style="list-style-type: none"> <li>○ A Carbon Fund audit may still be required on top of the periodic VCS audits.</li> </ul>
<p>Potential JNR revisions to consider to facilitate harmonization</p>
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS should seek to harmonize audit processes with the Carbon Fund to reduce transaction costs for proponents.</li> <li>○ <b>General update to the standard and/or guidance:</b> The VCS could introduce additional criteria focused around the need to demonstrate that a program has the necessary administrative protocols and procedures in place to operate smoothly.</li> </ul>

<p><b>FCPF Carbon Fund Meth Framework Indicator 38.1:</b> Based on national needs and circumstances, the ER Program host country has made a decision whether to maintain its own national ER transaction registry, or instead to use a centralized ER transaction registry managed by a third party on its behalf.</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>VCS project database and associated registries.</p>	
<p>Potential gap between a VCS compliant program and an MF indicator:</p>	<p>Fully compatible</p>
<p>The VCS Registry System has a secure platform where credits can be assigned unique serial numbers allowing any project/program and any credit to be searched for and tracked online. The VCS registry system is an expandable system where multiple registry operators connect directly to the central VCS project database. At present, APX and Markit are the two registry operators that work with VCS. VCS generated credits (VCUs) would be added to one of these two registries at issuance.</p>	
<p>Gaps or issues</p>	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
<p>Potential JNR revisions to consider to facilitate harmonization</p>	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 38.2:</b> The national or centralized ER transaction registry reports ERs for the Carbon Fund using the accounting methods and definitions described above in the MF.	
Comparable VCS JNR or AFOLU Requirement(s):	
JNR Requirements:	
Potential gap between a VCS compliant program and an MF indicator:	Likely compatible
It is not clear exactly what the specific “accounting methods and definitions” the MF indicator is referring to. However, the VCS registries are professional third party registries that operate according to standard registry principles.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ It is not clear exactly what the specific “accounting methods and definitions” the MF indicator requires registries to adhere to.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS should clarify with the Carbon Fund exactly what accounting methods the registry must adhere to in order for them to be prepared for the independent audit (see MF 38.3 below).</li> </ul>	

<b>FCPF Carbon Fund Meth Framework Indicator 38.3:</b> An independent audit report certifying that the national or centralized ER transaction registry performs required functions is made public.	
Comparable VCS JNR or AFOLU Requirement(s):	
NA	
Potential gap between a VCS compliant program and an MF indicator:	NA
An independent audit report will be needed to certify that the VCS registries are performing the required functions.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ The VCS registries will not yet have been audited to check they are performing the required functions.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ An independent audit report will be needed to certify that the VCS registries are performing the required functions.</li> </ul>	

<p><b>FCPF Carbon Fund Meth Framework Indicator 38.4:</b> Operational guidance exists, or is in advanced stage of preparation, that clarifies the roles and responsibilities of entities involved in the national or centralized ER transaction registry, as well as rules for operation of the registry.</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>NA</p>	
<p>Potential gap between a VCS compliant program and an MF indicator:</p>	<p>Likely compatible</p>
<p>The registries are already in operation for VCS projects, so should have operational guidelines. However, these may or may not be up to date with respect to JNR programs.</p>	
<p>Gaps or issues</p>	
<ul style="list-style-type: none"> <li>○ The registry may not yet have updated operational guidelines to handle JNR programs and related projects.</li> </ul>	
<p>Potential JNR revisions to consider to facilitate harmonization</p>	
<p><b>VCS action:</b> The VCS should ensure that the registries have updated operational guidelines capable of handling JNR programs and related projects.</p>	

## 5 COMPATIBILITY ANALYSIS – UNFCCC REDD+ RULEBOOK

### 1. Measurement, Reporting and Verification (MRV)

<b>UNFCCC requirement 1.1: Scope of MRV</b>	
Encourages developing country Parties to contribute to mitigation actions in the forest sector by undertaking the following activities, as deemed appropriate by each Party and in accordance with their respective capabilities and national circumstances:	
<ul style="list-style-type: none"> <li>(a) Reducing emissions from deforestation;</li> <li>(b) Reducing emissions from forest degradation;</li> <li>(c) Conservation of forest carbon stocks;</li> <li>(d) Sustainable management of forests;</li> <li>(e) Enhancement of forest carbon stocks;</li> </ul>	
(1/CP.16 Part C paragraph 70)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.8.1	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
Jurisdictional REDD+ programs and nested projects may include the following VCS AFOLU categories:	
<ul style="list-style-type: none"> <li>i. Reduced Emissions from Deforestation and Degradation (REDD).</li> <li>ii. Improved Forest Management (IFM).</li> <li>iii. Afforestation, Reforestation and Revegetation (ARR).</li> </ul>	
These have been mapped to the UNFCCC REDD+ activities in 3.8.1 and Appendix 1.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

**UNFCCC requirement 1.2: Transparent and consistency over time**

Decides that the data and information used by Parties in the estimation of anthropogenic forest-related emissions by sources and removals by sinks, forest carbon stocks, and forest carbon stock and forest-area changes, as appropriate to the activities referred to in decision 1/CP.16, paragraph 70, undertaken by Parties, should be transparent, and consistent over time and with the established forest reference emission levels and/or forest reference levels in accordance with decision 1/CP.16, paragraph 71(b) and (c) and chapter II of decision 12/CP.17;

(14/CP.19 paragraph 3)

Comparable VCS JNR or AFOLU Requirement(s):

3.2.2, 3.14.2, 3.14.9.5

Potential gap between a VCS compliant program and UNFCCC requirement:

Fully compatible

The VCS standard requires full transparency through public availability of all but commercially sensitive information. (3.2.2)

JNR Requirement 3.14.2 covers this. It states,

*“Jurisdictions shall monitor the activities and carbon pools that were selected in the jurisdictional baseline using the same or demonstrably equivalent methods to those used to set such baseline.”*

In addition 3.14.9.5 requires methodological consistency for emission factor generation.

Gaps or issues

- None

Potential JNR revisions to consider to facilitate harmonization

- None

**UNFCCC requirement 1.3: Units of t CO<sub>2</sub>**

Agrees that, consistent with decision 12/CP.17, paragraph 7, the results of the implementation by Parties of the activities<sup>1</sup> referred to in decision 1/CP.16, paragraph 70, measured against the forest reference emission levels and/or forest reference levels should be expressed in tonnes of carbon dioxide equivalent per year;

(14/CP.19 paragraph 4)

Comparable VCS JNR or AFOLU Requirement(s):

VCS standard 4.8.3	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
Tonnes of CO <sub>2</sub> is the reporting unit of the VCS, and non CO <sub>2</sub> GHGs are converted to tCO <sub>2</sub> equivalents.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<b>UNFCCC requirement 1.4: Improvements over time and consistency with FREL/FRL</b>	
Encourages Parties to improve the data and methodologies used over time, while maintaining consistency with the established or, as appropriate, updated, forest reference emission levels and/or forest reference levels in accordance with decision 1/CP.16, paragraph 71(b) and (c); (14/CP.19 paragraph 5)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.16, 3.14.2, 3.14.9.5	
Potential gap between a VCS compliant program and UNFCCC requirement:	Minor gap
<p>JNR requirement 3.11.16 states, “Jurisdictional baselines shall be updated and revalidated every 5 to 10 years.” Given that monitoring methods must remain consistent, this would imply that monitoring methods can also be updated, although the JNR requirements do not mention explicitly how monitoring methods should be updated and revalidated as necessary.</p> <p>JNR Requirement 3.14.2 covers this criterion. It states,  <i>“Jurisdictions shall monitor the activities and carbon pools that were selected in the jurisdictional baseline using the same or demonstrably equivalent methods to those used to set such baseline.”</i></p> <p>JNR Requirement 3.14.9.5 states that emissions factors used in monitoring shall be consistent with those used in the baseline.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ The VCS does not appear to have a mechanism for re-validating updated monitoring plans as</li> </ul>	



they are updated over time to ensure historical consistency and maintained conformance with technical requirements. However, consistent with the VCS Standard, changes to the monitoring plan may be documented and evaluated at the time of the subsequent verification.
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>o More explicit consideration of the process for re-validating updates to monitoring methods.</li> </ul>

<b>UNFCCC requirement 1.5: Data provided through biennial updates</b>	
Decides that, consistent with decision 1/CP.16 and decision 2/CP.17, annex III, the data and information referred to in paragraph 3 above should be provided through the biennial update reports by Parties, taking into consideration the additional flexibility given to the least developed countries and small island developing States; (14/CP.19 paragraph 6)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.14.8	
Potential gap between a VCS compliant program and UNFCCC requirement:	Likely compatible
Under the JNR, monitoring and verification shall be conducted at least every five years, starting from the program start date or the end of the last monitoring period, as applicable. (3.14.8)	
Gaps or issues	
<ul style="list-style-type: none"> <li>o Under the JNR, some programs may elect to monitor and report at a frequency less than every two years, but still within the VCS threshold of every five years. This would not provide with them data at a frequency required for UNFCCC.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>o Guidance could be given to make programs aware of the frequency of UNFCCC reporting requirements.</li> </ul>	

<b>UNFCCC requirement 1.6: Requirement for technical annex</b>
Requests developing country Parties seeking to obtain and receive payments for results-based actions, when submitting the data and information referred to in paragraph 3 above, through the biennial update reports, to supply a technical annex as per decision 2/CP.17, annex III, paragraph 19; (14/CP.19 paragraph 7)

<p>---</p> <p>Underlines that the submission of the technical annex referred to in paragraph 7 above is voluntary and in the context of results-based payments; (14/CP.19 paragraph 8)</p> <p>---</p> <p>Decides that the data and information provided in the technical annex referred to in paragraph 7 above shall be consistent with decisions 4/CP.15 and 12/CP.17 and follow the guidelines provided in the annex; (14/CP.19 paragraph 9)</p>	
Comparable VCS JNR or AFOLU Requirement(s):	
3.14.10	
Potential gap between a VCS compliant program and UNFCCC requirement:	Likely compatible
<p>Under the JNR programs will submit monitoring report. There is a template for this.</p> <p>The jurisdictional monitoring report describes all the data and information related to the monitoring of GHG emission reductions and removals. The jurisdictional proponent shall use the <i>JNR Monitoring Report Template</i> and adhere to all instructional text within the template. (3.14.10)</p> <p>The information provided in this document could provide the information for the technical annex under the UNFCCC. See UNFCCC requirements 2.11 onwards below for an in depth discussion of the extent to which the contents would align.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None, in the sense that under JNR information akin to that required in the technical annex is provided. But see UNFCCC requirements 2.11 onwards below for an in depth discussion of the details.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None.</li> </ul>	

**UNFCCC requirement 1.7: Characteristics of MRV**

11. Further decides that, as part of the technical analysis referred to in decision 2/CP.17, annex IV, paragraph 4, the technical team of experts shall analyse the extent to which:

(a) There is consistency in methodologies, definitions, comprehensiveness and the information provided between the assessed reference level and the results of the implementation of the activities referred to

<p>in decision 1/CP.16, paragraph 70;                  (b) The data and information provided in the technical annex is transparent, consistent, complete<sup>2</sup> and accurate;                  (c) The data and information provided in the technical annex is consistent with the guidelines referred to in paragraph 9 above;                  (d) The results are accurate, to the extent possible;                  (14/CP.19 paragraph 11a, b,c, d)</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>See UNFCCC Requirement 1.2.</p>	
<p>Potential gap between a VCS compliant program and UNFCCC requirement:</p>	<p>Fully compatible</p>
<p>(a) See UNFCCC Requirement 1.2 above. The JNR requires such consistency.                  (b) The JNR’s audit processes would ensure transparency, completeness, consistency and accuracy. See UNFCCC Requirement 1.2 above.                  (c) As B. The JNR requires accuracy to be assessed using IPCC guidelines.</p>	
<p>Gaps or issues</p>	
<p>○ None</p>	
<p>Potential JNR revisions to consider to facilitate harmonization</p>	
<p>○ None</p>	

<p><b>UNFCCC requirement 1.8: Role of indigenous peoples and local communities</b></p> <p>Recognizing the need for full and effective engagement of indigenous peoples and local communities in, and the potential contribution of their knowledge to, monitoring and reporting of activities relating to decision 1/CP.13, paragraph 1 (b) (iii), (4/CP.15 preamble)</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>3.14.9.6</p>	
<p>Potential gap between a VCS compliant program and UNFCCC requirement:</p>	<p>Fully compatible</p>
<p>It should be noted this was only in the pre-amble to a decision and not a paragraph in the decision itself.</p>	

JNR Requirement 3.14.9.6 “encourages” community based monitoring “where appropriate”, but does not require a demonstration that opportunities have been explored.
Gaps or issues
○ None
Potential JNR revisions to consider to facilitate harmonization
○ None

## 2. Forest reference emission levels (REL) and forest reference levels (RL)

<b>UNFCCC requirement 2.1: Scope of REDD+ activities</b>	
Encourages developing country Parties to contribute to mitigation actions in the forest sector by undertaking the following activities, as deemed appropriate by each Party and in accordance with their respective capabilities and national circumstances:	
(a) Reducing emissions from deforestation;	
(b) Reducing emissions from forest degradation;	
(c) Conservation of forest carbon stocks;	
(d) Sustainable management of forests;	
(e) Enhancement of forest carbon stocks;	
(1/CP.16 paragraph 70)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.8.1	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
Jurisdictional REDD+ programs and nested projects may include the following VCS AFOLU categories:	
i. Reduced Emissions from Deforestation and Degradation (REDD).	
ii. Improved Forest Management (IFM).	
iii. Afforestation, Reforestation and Revegetation (ARR).	
These have been mapped to the UNFCCC REDD+ activities in 3.8.1 and Appendix 1. Reference levels can therefore be created for each of the UNFCCC’s REDD+ activities.	
In general the JNR standard has a lot of emphasis on (a) avoiding deforestation, some on (b) avoiding degradation, but less focus on the remaining activities. They are all relatively well covered by the AFOLU requirements. However, although this has not been tested yet by the authors there may be some gaps or	

ambiguities in how programs are allowed to set reference levels for activities (c) , (d) and (e) at the jurisdictional level. Countries are most likely to start with avoided deforestation, but may quickly progress to degradation, and afforestation.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ The standard is less precise in describing how reference levels must be set for conservation of forest carbon stocks, sustainable management of forests and the enhancement of forest carbon stocks. However, this lack of specificity would not, as far as we can tell, lead to any conflicts with UNFCCC.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> continued development of rules for activities other than avoided deforestation and avoided degradation.</li> </ul>	

<b>UNFCCC requirement 2.2: National or interim subnational FREL or FRL</b>	
Requests developing country Parties aiming to undertake the activities referred to in paragraph 70 above, in the context of the provision of adequate and predictable support, including financial resources and technical and technological support to developing country Parties, in accordance with national circumstances and respective capabilities, to develop the following elements:	
(a) A national strategy or action plan;	
(b) A national forest reference emission level and/or forest reference level <sup>6</sup> or, if appropriate, as an interim measure, subnational forest reference emission levels and/or forest reference levels, in accordance with national circumstances, and with provisions contained in decision 4/CP.15, and with any further elaboration of those provisions adopted by the Conference of the Parties;	
<sup>6</sup> In accordance with national circumstances, national forest reference emission levels and/or forest reference levels could be a combination of subnational forest reference emissions levels and/or forest reference levels.	
(1/CP.16 paragraph 71)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.5, 3.11.13, 3.11.16	
Potential gap between a VCS compliant program and UNFCCC requirement:	Minor gap
(a) A JPD could be referenced or contain the national strategy or action plan.	
(b) Given national government approval a national or subnational program area could be submitted to the UNFCCC. The JNR requirements contain steps to align subnational areas to national governments definitions (3.5.1, 3.5.2, 3.5.3). Section 3.5 of the JNR requirements details the rules for creating a subnational area. There are no obvious reasons why following these rules	

<p>would not create a subnational area suitable for submission to the UNFCCC (given host country approval).</p> <p>JNR Requirement 3.11.13.1 states that subnational or national jurisdictions that already have UNFCCC approved reference levels for the purpose of market-based mechanisms “may” be used by jurisdictional REDD+ programs. Reading 3.11.13.1 literally, there are no restrictions on under what circumstances a program could choose not to use it, however VCS has clarified the intention of this paragraph is only to allow a separate baseline for JNR where it is more conservative than a RL submitted to UNFCCC for the purpose of a market mechanism. Following conversations with the VCS the intention is understood, and the clause at the end of criteria 3.11.13.1 was intended to apply to cases where a reference level was already approved and hence limit selection to the most conservative. The VCS have indicated that this will be addressed in the next version of the standard and subsequent guidance. It is not considered likely that a JNR program would where a UNFCCC MBM approved reference level exists, choose under JNR a less conservative baseline, and this wording problem with the standard will be closed soon. It remains a minor gap due to the ambiguity it causes.</p> <p>JNR requirement 3.11.13 provides good guidance for how UNFCCC derived reference levels can be used by VCS JNR programs.</p>
<p>Gaps or issues</p>
<ul style="list-style-type: none"> <li>○ JNR Requirement 3.11.13 allows subnational or national jurisdictions that already have UNFCCC approved reference levels to ignore or not use or refer to this reference level when developing the VCS JNR baseline.</li> </ul>
<p>Potential JNR revisions to consider to facilitate harmonization</p>
<ul style="list-style-type: none"> <li>○ <b>VCS action:</b> The VCS should amend the wording of 3.11.13.1 to state what they intended regarding the use of the most conservative reference level. Furthermore, the section on reference levels could be updated more broadly to improve clarity for the reader.</li> </ul>

<p><b>UNFCCC requirement 2.3: Reference levels in t CO<sub>2</sub></b></p> <p>Agrees that, in accordance with decision 1/CP.16, paragraph 71(b), forest reference emission levels and/or forest reference levels expressed in tonnes of carbon dioxide equivalent per year are benchmarks for assessing each country’s performance in implementing the activities referred to in decision 1/CP.16, paragraph 70; (12/CP.17 paragraph 7)</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>VCS standard 4.8.3</p>	
<p>Potential gap between a VCS compliant program and UNFCCC</p>	<p>Fully compatible</p>

requirement:	
t CO <sub>2</sub> is the reporting unit of the VCS, and non CO <sub>2</sub> GHGs are converted to tCO <sub>2</sub> equivalents.	
Gaps or issues	
○ None	
Potential JNR revisions to consider to facilitate harmonization	
○ None	

<b>UNFCCC requirement 2.4: Consideration of national circumstances</b>	
Invites Parties to submit information and rationale on the development of their forest reference emission levels and/or forest reference levels, including details of national circumstances and if adjusted include details on how the national circumstances were considered, in accordance with the guidelines contained in the annex to this decision and any future decision by the Conference of the Parties; (12/CP.17 paragraph 9)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.12.2	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
The method used for deriving a baseline under JNR allows for national circumstances to be taken into account if a program elects not to use a historical average or trend (3.11.11.2). Such adjustments “shall be justified”.	
The JNR requirements also allow a UNFCCC approved reference level to be used (3.11.13.1) according to some provisions (3.11.13.2).	
Gaps or issues	
○ None	
Potential JNR revisions to consider to facilitate harmonization	
○ None	

<b>UNFCCC requirement 2.5: Step wise approach to RL development</b>	
Agrees that a step-wise approach to national forest reference emission level and/or forest reference level development may be useful, enabling Parties to improve the forest reference emission level and/or forest reference level by incorporating better data, improved methodologies and, where appropriate, additional pools, noting the importance of adequate and predictable support as referenced by decision 1/CP.16, paragraph 71; (12/CP.17 paragraph 10)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.18, 3.11.19, 3.11.20, 3.11.21	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
JNR requirement 3.11.18 and 3.11.19 describe the process for expanding the scope of the reference level in terms of adding pools and/or activities.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<b>UNFCCC requirement 2.6: Subnational FERLs/FRLs as an interim measure</b>	
Acknowledges that subnational forest reference emission levels and/or forest reference levels may be elaborated as an interim measure, while transitioning to a national forest reference emission level and/or forest reference level, and that interim forest reference emission levels and/or forest reference levels of a Party may cover less than its entire national territory of forest area; (12/CP.17 paragraph 11)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.5.1-3.5.9	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
VCS JNR programs are intended to be at the national or national scale (3.5.1-3.5.9). The JNR requirements are designed to help subnational and project level activities nest into national.	



Gaps or issues
○ None
Potential JNR revisions to consider to facilitate harmonization
○ None

<b>UNFCCC requirement 2.7: Updating FERLs/FRLs</b>	
Agrees that a developing country Party should update a forest reference emission level and/or forest reference level periodically as appropriate, taking into account new knowledge, new trends and any modification of scope and methodologies; (12/CP.17 paragraph 12)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.2, 3.11.16 and 3.11.21	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
The JNR requirements state that baselines are to be fixed for 5-10 years and then must be updated (3.11.2, 3.11.16). Detailed guidance on what elements of the baseline must be updated and when are provided in 3.11.16 and 3.11.21.	
Gaps or issues	
○ None	
Potential JNR revisions to consider to facilitate harmonization	
○ None	

<b>UNFCCC requirement 2.8: Technical assessment of (a) consistency with national GHG inventories</b>	
Decides that each submission referred to in decision 12/CP.17, paragraph 13, shall be subject to a technical assessment; (13/CP.19 paragraph 1)	
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Adopts the guidelines and procedures for the technical assessment of submissions from Parties on forest reference emission levels and/or forest reference levels contained in the annex; (13/CP.19 paragraph 3)	

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The technical assessment of the data, methodologies, and procedures used by the developing country Party under assessment in the construction of its forest reference emission level and/or forest reference level in accordance with decision 12/CP.17, chapter II, and its annex, will assess the following:

(a) The extent to which the forest reference emission level and/or forest reference level maintains consistency with corresponding anthropogenic forest-related greenhouse gas emissions by sources and removals by sinks as contained in the national greenhouse gas inventories;  
(13/CP.19 paragraph 2a) continued in subsequent boxes...

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Decides that forest reference emission levels and/or forest reference levels, in accordance with decision 1/CP.16, paragraph 71(b), shall be established taking into account decision 4/CP.15, paragraph 7, and maintaining consistency with anthropogenic forest related greenhouse gas emissions by sources and removals by sinks as contained in each country's greenhouse gas inventories;  
(12/CP.17 paragraph 8)

Comparable VCS JNR or AFOLU Requirement(s):

3.11.4, 3.11.10, 3.14.12

Potential gap between a VCS compliant program and UNFCCC requirement:

Minor gap

The key requirement from the decisions above is that,

*“the forest reference emission level and/or forest reference level **maintains consistency** with corresponding anthropogenic forest-related greenhouse gas emissions by sources and removals by sinks as contained in the national greenhouse gas inventories”*

We interpret this to mean that there must be methodological consistency and consistency in results.

The VCS JNR is aligned with this as requirement 3.11.4 states,

*“Jurisdictional proponents shall demonstrate how the development of the jurisdictional baseline has achieved, or is expected to achieve, consistency with the data and methods used to account for forest-related GHG emission reductions and removals contained in the country's existing or emerging UNFCCC GHG inventory.”*

According to UNFCCC decisions, the Revised 1996 IPCC Guidelines and 2003 Good Practice Guidance for Land Use, Land-Use Change and Forestry will need to be used for the national GHG inventories (see notes below).

However, JNR requirement 3.11.10 states,

*“Activity data shall be converted to GHG emission levels using an emission/removal factor, noting the following:*

*Jurisdictions may reference the IPCC 2006 Guidelines for National GHG Inventories to establish procedures for quantifying GHG emissions/removals, in particular with respect to the development of emission factors associated with the following carbon pools:*

- Litter.*
- Dead wood.*
- Soil.*
- Belowground biomass.*

*Emission factors for aboveground biomass shall be derived from direct measurement with quantifiable uncertainty.”*

There is a potential for conflict here in the methodologies used since UNFCCC requirements currently have approved the Revised 1996 IPCC Guidelines and/or 2003 Good Practice Guidance for Land Use, Land-Use Change and Forestry to be used for non-Annex 1 countries, and the VCS suggests the use of 2006 guidance. However as noted below, there is a lot of ambiguity in what the UNFCCC actually requires or would allow.

In addition, JNR requirement 3.14.9 and 3.14.12 reference IPCC guidelines without specifying which ones.

#### **Notes on methodological requirements of GHG inventories**

17/CP.8 provides guidance in its annex on National Communications. This annex states,

*“In accordance with Article 4, paragraph 1 and Article 12, paragraph 1, each Party shall communicate to the Conference of the Parties, amongst other things, A national inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol, to the extent its capacities permit, using comparable methodologies to be promoted and agreed upon by the Conference of the Parties”*

and,

*“Non-Annex I Parties should use the Revised 1996 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories, hereinafter referred to as the IPCC Guidelines, for estimating and reporting their national GHG inventories.”*

The latest COP decision on UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention (annex III of 2/CP.17) states,

*“4. Non-Annex I Parties should use the methodologies established by the latest UNFCCC guidelines for the preparation of national communications from non-Annex I Parties approved by the Conference of the Parties (COP) or those determined by any future decision of the COP on this matter.*

5. *The updates of the sections on the national inventories of anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol should contain updated data on activity levels based on the best information available using the Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories (hereinafter referred to as the Revised 1996 IPCC Guidelines), the Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories, and the [2003] Good Practice Guidance for Land Use, Land-Use Change and Forestry (hereinafter referred to as the IPCC good practice guidance for LULUCF); any change to the emission factor may be made in the subsequent full national communication.*

6. *Non-Annex I Parties are encouraged to include, as appropriate and to the extent that capacities permit, in the inventory section of the biennial update report, tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF and the sectoral report tables annexed to the Revised 1996 IPCC Guidelines.”*

There has been work on adopting the 2006 IPCC Guidelines, but they have not yet concluded<sup>18</sup>.

It could therefore be concluded that the Revised 1996 IPCC Guidelines and 2003 Good Practice Guidance for Land Use, Land-Use Change and Forestry will need to be used for the national GHG inventories.

However, personal communications between the IPCC Task Force for GHG Inventories and VCS suggests that countries should follow the most recent version of IPCC guidelines. The Warsaw REDD+ Framework says countries should use the version of IPCC that has been adopted or encouraged by the COP<sup>19</sup>. In Durban, there was a COP decision stating Annex 1 countries should switch to version 2006 starting in 2015. Since there is no COP decision for non-Annex 1, the Task Force interprets the requirement of the Warsaw Framework is that REDD+ countries should also be transitioning/using latest version (i.e., 2006).

#### Gaps or issues

- There is a potential for conflict because UNFCCC requirements have so far only approved the revised 1996 IPCC Guidelines to be used for creation of a non-Annex 1 country’s GHG inventory, however, the VCS suggests the use of 2006 IPCC Guidelines for developing emissions factors.

#### Potential JNR revisions to consider to facilitate harmonization

- **VCS Action:** VCS should require UNFCCC approved IPCC guidelines consistent with what the are allowed/encouraged to use for their country’s national inventory to be used in the creation of emissions factors (and reference level methods more broadly).

<sup>18</sup> [https://unfccc.int/national\\_reports/annex\\_i\\_ghg\\_inventories/reporting\\_requirements/items/5333.php](https://unfccc.int/national_reports/annex_i_ghg_inventories/reporting_requirements/items/5333.php)

<sup>19</sup> FCCC/CP/2013/10/Add.1 Decision 11/CP.19 paragraph 2

<b>UNFCCC requirement 2.9: Historic data taken into account</b>	
(b) How historical data have been taken into account in the establishment of the forest reference emission level and/or forest reference level; (13/CP.19 paragraph 2b)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.12, 3.11.13	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
JNR baselines must be built on historic data (3.11.12, 3.11.13)	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<b>UNFCCC requirement 2.10: Transparency, completeness, consistency and accuracy</b>	
(c) The extent to which the information provided was transparent, complete, <sup>1</sup> consistent and accurate, including methodological information, description of data sets, approaches, methods, models, if applicable, and assumptions used and whether the forest reference emission levels and/or forest reference levels are national or cover less than the entire national territory of forest area;	
<p>1 Complete here means the provision of information that allows for the reconstruction of the forest reference emission levels and/or forest reference levels. (13/CP.19 paragraph 2c)</p>	
Comparable VCS JNR or AFOLU Requirement(s):	
3.2.2, 3.14.2, 3.14.9.5, JPD template	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
The VCS standard requires full transparency through public availability of all but commercially sensitive information. (3.2.2)	
The JPD template requires a level of detail that would allow a reconstruction of the reference level.	

<p>JNR Requirement 3.14.2 covers consistency between the reference level and monitoring methods. It states,</p> <p><i>“Jurisdictions shall monitor the activities and carbon pools that were selected in the jurisdictional baseline using the same or demonstrably equivalent methods to those used to set such baseline.”</i></p> <p>In addition 3.14.9.5 requires methodological consistency for emission factor generation.</p> <p>The JNR requirements go into detail regarding accuracy requirements and accuracy reporting (3.11.8, 3.11.10). These same requirements provide the level of detail required for a reconstruction.</p>
Gaps or issues
<ul style="list-style-type: none"> <li>○ None</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ None</li> </ul>

<b>UNFCCC requirement 2.11: Descriptions of relevant policies and plans</b>	
(d) Whether a description of relevant policies and plans has been provided, as appropriate; (13/CP.19 paragraph 2d)	
Comparable VCS JNR or AFOLU Requirement(s):	
JPD template	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
Plans and policies would be included in section 3.3 of the JPD.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<b>UNFCCC requirement 2.12: Description of changes to previously submitted FRELS/RELS</b>
(e) If applicable, whether descriptions of changes to previously submitted forest reference emission levels and/or forest reference levels have been provided, taking into account the stepwise approach; <sup>2</sup>

2 Decision 12/CP.17, paragraph 10. (13/CP.19 paragraph 2e)	
Comparable VCS JNR or AFOLU Requirement(s):	
See 2.7 above	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
See UNFCCC Requirement 2.7 above. Any updates made will need to be documented for revalidation.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<b>UNFCCC requirement 2.13: Justification of pools, gases and activities</b>	
(f) Pools and gases, and activities included in the forest reference emission level and/or forest reference level, and justification of why omitted pools and/or activities were deemed not significant; (13/CP.19 paragraph 2f)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.8.2.1, 3.11.3.1, 3.9.2	
Potential gap between a VCS compliant program and UNFCCC requirement:	Potentially major gap
<p>Under the JNR Requirements, avoided deforestation must be accounted for (3.8.2.1). In addition, the JNR requires that in the baseline all types of deforestation are accounted for (3.11.3.1). There are no requirements for having to justify the omission of other activities on significance grounds. It should be noted however that if avoided deforestation activities could lead to leakage of activities that result in increased degradation, then this would need to be accounted for under the JNR rules. Hence, VCS JNR programs would not lead to un-accounted for, but significant, increases in emissions due to the exclusion of activities. That said, a JNR program could choose to not measure degradation (providing there was no leakage), even if it was significant in the program area. In such a case, a change may be required to the program design to comply with the UNFCCC – depending on what definition of significance is used.</p> <p>It should be noted that under JNR requirement 3.9.2, any pools or sources excluded from accounting must be justified on the grounds of conservatism or being <i>de minimus</i>.</p>	

Gaps or issues
<ul style="list-style-type: none"> <li>○ There are no JNR requirements for having to justify the omission of REDD+ activities that are not included in the reference level on significance grounds.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS intends to require justification of omitted activities in a future update to the JNR Requirements, as well as provide guidance on alignment with UNFCCC in a guidance document to be released early 2015.</li> </ul>

<b>UNFCCC requirement 2.14: Forest definition</b>	
(g) Whether the definition of forest used in the construction of the forest reference emission level and/or forest reference level has been provided and, if it is different from the one used in the national greenhouse gas inventory or from the one reported to other international organizations, why and how the definition used was chosen; (13/CP.19 paragraph 2g)	
Comparable VCS JNR or AFOLU Requirement(s):	
AFOLU Req. 4.2.5, 4.2.9	
Potential gap between a VCS compliant program and UNFCCC requirement:	Minor Gap
<p>The JNR requirements do not contain any reference to what forest definitions can be used. The AFOLU requirements do require for a REDD project area that,</p> <p>“The project area shall meet an internationally accepted definition of forest, such as those based on UNFCCC host-country thresholds or FAO definitions, and shall qualify as forest for a minimum of 10 years before the project start date.” (4.2.5)</p> <p>Country definitions of forest for converted areas are also invoked in AFOLU requirement 4.2.9.c</p> <p><i>“Planned degradation includes activities where a forest system would have been cleared and replaced by a different forest system with a lower carbon stock and where the recovery of timber was not the primary objective of the initial forest clearance. For example, national land plans to reduce the forest estate and convert it to industrial-scale production of commodities such as pulpwood and oil palm, where the converted land would still meet the country definition of forest land, are considered planned degradation.”</i></p>	



Gaps or issues
<ul style="list-style-type: none"> <li>○ JNR programs are not required, explicitly, to report on how the definition of forest used relates to the national GHG inventory or any definition reported to international organizations.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> Additional guidance on aligning forest definitions within a country could be provided.</li> </ul>

<b>UNFCCC requirement 2.15: Inclusion of future changes to domestic policies</b>	
(h) Whether assumptions about future changes to domestic policies have been included in the construction of the forest reference emission level and/or forest reference level; (13/CP.19 paragraph 2h)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.12.2, 3.11.12.4	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
<p>JNR requirements for creating baselines states,</p> <p><i>“The jurisdictional baseline shall take into account any relevant commitments by the jurisdictional government to reduce GHG emissions or enhance carbon stocks within the jurisdiction that are not intended to be financed via market mechanisms, including certain types of nationally appropriate mitigation actions (NAMAs) that are undertaken as a jurisdiction’s independent or supported commitment to reduce emissions, such that there is no double counting” (3.11.12.4).</i></p> <p>It is also stated that, <i>“Committed national (and subnational) policies and development plans can also be used to justify adjustments”</i> to reference level projections (3.11.12.2).</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	

<b>UNFCCC requirement 2.16: Consistency</b>	
(i) The extent to which the forest reference emission level and/or forest reference level value is consistent with the information and descriptions provided by the Party. (13/CP.19 paragraph 2i)	
Comparable VCS JNR or AFOLU Requirement(s):	
NA	
Potential gap between a VCS compliant program and UNFCCC requirement:	NA
This would appear to be an internal check in the technical assessment process.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ NA</li> </ul>	

<b>UNFCCC requirement 2.17: Take into account historic data and adjust for national circumstances</b>	
Recognizes that developing country Parties in establishing forest reference emission levels and forest reference levels should do so transparently taking into account historic data, and adjust for national circumstances, in accordance with relevant decisions of the Conference of the Parties; (4/CP.15 paragraph 7)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.12.2	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
JNR requirement 3.11.12 requires that baselines are built on historical data. One option (other than historic averages or trends), is to adjust for national circumstances (3.11.12.2).	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ None</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	

- None

## 6. National Forest Monitoring Systems (NFMS)

### UNFCCC requirement 3.1: National Forest Monitoring System and Subnational in interim

Decides that the development of Parties' national forest monitoring systems for the monitoring and reporting of the activities,<sup>1</sup> as referred to in decision 1/CP.16, paragraph 70, with, if appropriate, subnational monitoring and reporting as an interim measure, should take into account the guidance provided in decision 4/CP.15 and be guided by the most recent Intergovernmental Panel on Climate Change guidance and guidelines, as adopted or encouraged by the Conference of the Parties, as appropriate, as a basis for estimating anthropogenic forest-related greenhouse gas emissions by sources, and removals by sinks, forest carbon stocks, and forest carbon stock and forest-area changes; (11/CP.19 paragraph 2)

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Requests developing country Parties, on the basis of work conducted on the methodological issues set out in decision 2/CP.13, paragraphs 7 and 11, to take the following guidance into account for activities relating to decision 2/CP.13, and without prejudging any further relevant decisions of the Conference of the Parties, in particular those relating to measurement and reporting:

To use the most recent Intergovernmental Panel on Climate Change guidance and guidelines, as adopted or encouraged by the Conference of the Parties, as appropriate, as a basis for estimating anthropogenic forest-related greenhouse gas emissions by sources and removals by sinks, forest carbon stocks and forest area changes; (4/CP.15 paragraph 1c)

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To establish, according to national circumstances and capabilities, robust and transparent national forest<sup>1</sup> monitoring systems and, if appropriate, sub-national systems as part of national monitoring systems that: (4/CP.15 paragraph 1d)

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Encourages the use of the most recent reporting guidelines<sup>1</sup> as a basis for reporting greenhouse gas emissions from deforestation, noting also that Parties not included in Annex I to the Convention are encouraged to apply the Good Practice Guidance for Land Use, Land-Use Change and Forestry;<sup>2</sup> (2/CP.13 paragraph 6)

<sup>1</sup> At the time of this decision, the most recent reporting guidelines for national communications from Parties not

included in Annex I to the Convention are found in decision 17/CP.8. [(Non-Annex I Parties should use the Revised 1996 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories, hereinafter referred to as the IPCC Guidelines, for estimating and reporting their

national GHG inventories.)) 2 Decision 13/CP.9.	
Comparable VCS JNR or AFOLU Requirement(s):	
3.14	
Potential gap between a VCS compliant program and UNFCCC requirement:	Minor gap
<p>The JNR Requirements do not reference a NFMS explicitly. Requirement 3.14.1 does require that criteria and procedures for monitoring are established, which is similar to a system. It could be argued too little is being done to encourage alignment /integration of emerging NFMSs. Without the concept of an NFMS at the heart of a monitoring plan, a VCS JNR program may have some work to do in describing the NFMS to the UNFCCC.</p> <p>In line with JNR programs and reference levels, monitoring can be at national or subnational scale.</p> <p>See UNFCCC requirement 2.8 above for a discussion on the references made by the JNR to IPCC guidelines that may not be compatible with the UNFCCC approach.</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ The JNR Requirements do not reference a NFMS explicitly. Therefore, it could be argued too little is being done to encourage alignment /integration of emerging NFMSs. Without the concept of an NFMS at the heart of a monitoring plan, a VCS JNR program may have some work to do in describing the NFMS to the UNFCCC.</li> <li>○ See UNFCCC requirement 2.8 above for a discussion on the references made by the JNR to IPCC guidelines that may not be compatible with the UNFCCC approach.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS should amend the language of the standard in line with the UNFCCC's in terms of requiring the articulation of a monitoring system, and furthermore, that it is aligned with emerging NFMSs.</li> <li>○ See UNFCCC Requirement 2.8.</li> </ul>	

**UNFCCC requirement 3.2: Characteristics of the NFMS**

Also decides that robust national forest monitoring systems should provide data and information that are transparent, consistent over time, and are suitable for measuring, reporting and verifying anthropogenic forest-related emissions by sources and removals by sinks, forest carbon stocks, and forest carbon stock and forest-area changes resulting from the implementation of the activities referred

<p>to in decision 1/CP.16, paragraph 70, taking into account paragraph 71(b) and (c) consistent with guidance on measuring, reporting and verifying nationally appropriate mitigation actions by developing country Parties agreed by the Conference of the Parties, taking into account methodological guidance in accordance with decision 4/CP.15; (11/CP.19 paragraph 3)</p> <p>---</p> <p>To establish, according to national circumstances and capabilities, robust and transparent national forest<sup>1</sup> monitoring systems and, if appropriate, sub-national systems as part of national monitoring systems that:</p> <p>...</p> <p>(ii) Provide estimates that are transparent, consistent, as far as possible accurate, and that reduce uncertainties, taking into account national capabilities and capacities;</p> <p>(iii) Are transparent and their results are available and suitable for review as agreed by the Conference of the Parties;</p> <p>(4/CP.15 paragraph 1dii)</p>	
<p>Comparable VCS JNR or AFOLU Requirement(s):</p>	
<p>3.2.2, 3.14.2, 3.14.10, 3.14.12, 3.14.9.5</p>	
<p>Potential gap between a VCS compliant program and UNFCCC requirement:</p>	<p>Likely compatible</p>
<p>The VCS standard requires full transparency through public availability of all but commercially sensitive information (3.2.2). Regarding transparency and consistency, the JNR Requirements have a monitoring report template that will provide transparent and consistent representation of findings. Monitoring methods will be required to keep up and maintain consistency with Reference Levels.</p> <p>The accuracy of monitoring results must be transparently presented under the JNR (3.14.12).</p> <p>JNR Requirement 3.14.2 covers this. It states,</p> <p><i>“Jurisdictions shall monitor the activities and carbon pools that were selected in the jurisdictional baseline using the same or demonstrably equivalent methods to those used to set such baseline.”</i></p> <p>In addition 3.14.9.5 requires methodological consistency for emission factor generation.</p>	
<p>Gaps or issues</p>	
<p>○ None</p>	
<p>Potential JNR revisions to consider to facilitate harmonization</p>	
<p>○ None</p>	

**UNFCCC requirement 3.3: Build on existing systems**

Further decides that national forest monitoring systems, with, if appropriate, subnational monitoring and reporting as an interim measure as referred to in decision 1/CP.16, paragraph 71(c), and in decision 4/CP.15, paragraph 1(d) should:

(a) Build upon existing systems, as appropriate;

(11/CP.19 paragraph 4a)

Comparable VCS JNR or AFOLU Requirement(s):

NA

Potential gap between a VCS compliant program and UNFCCC requirement:

Likely compatible

The JNR requirements do not mention, or encourage the use of existing monitoring systems. However, it is likely that in most cases for economic and efficiency reasons designers or MRV systems would choose to build on existing systems.

Gaps or issues

- The JNR requirements do not mention, or encourage the use of existing monitoring systems, however it is logical that a JNR program would be built on existing systems, so there is not likely a gap.

Potential JNR revisions to consider to facilitate harmonization

- **VCS Action:** The VCS should through guidance, encourage the use of existing systems

**UNFCCC requirement 3.4: Assessment of different types of forest**

Further decides that national forest monitoring systems, with, if appropriate, subnational monitoring and reporting as an interim measure as referred to in decision 1/CP.16, paragraph 71(c), and in decision 4/CP.15, paragraph 1(d) should:

(b) Enable the assessment of different types of forest in the country, including natural forest, as defined by the Party;

(11/CP.19 paragraph 4b)

Comparable VCS JNR or AFOLU Requirement(s):

None

Potential gap between a VCS compliant program and UNFCCC requirement:

Likely compatible

There is no specific requirement for JNR monitoring to enable the assessment of different types of forest. However, in achieving the accuracy requirements for carbon stock purposes all stratification systems would need to identify different types of forest.
Gaps or issues
<ul style="list-style-type: none"> <li>○ There is no specific requirement for JNR monitoring to enable the assessment of different types of forest.</li> </ul>
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS could add a requirement for JNR monitoring to enable the assessment of different types of forest with a focus on distinguishing ‘natural’ from ‘non natural’ forests, as part of its integration into a country’s NFMS or additional guidance on this matter.</li> </ul>

<b>UNFCCC requirement 3.5: Flexibility</b>	
Further decides that national forest monitoring systems, with, if appropriate, subnational monitoring and reporting as an interim measure as referred to in decision 1/CP.16, paragraph 71(c), and in decision 4/CP.15, paragraph 1(d) should:	
(c) Be flexible and allow for improvement;	
(11/CP.19 paragraph 4c)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.14.2	
Potential gap between a VCS compliant program and UNFCCC requirement:	Likely compatible
To the extent that monitoring methods are tied to reference level development methods such as in JNR Requirement 3.14.2	
<i>“Jurisdictions shall monitor the activities and carbon pools that were selected in the jurisdictional baseline using the same or demonstrably equivalent methods to those used to set such baseline.”</i>	
There is therefore a requirement to update them in line with RL changes.	
However, there are no specific JNR requirements or guidance around updating/improving monitoring independently. This in itself would probably not cause any problems for VCS programs, but may be restricting them achieving their full potential under UNFCCC.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ There are no specific JNR requirements or guidance around updating/improving monitoring</li> </ul>	

independently.
Potential JNR revisions to consider to facilitate harmonization
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS should add JNR requirements or guidance around updating/improving monitoring independently.</li> </ul>

<b>UNFCCC requirement 3.6: Phased approach</b>	
Further decides that national forest monitoring systems, with, if appropriate, subnational monitoring and reporting as an interim measure as referred to in decision 1/CP.16, paragraph 71(c), and in decision 4/CP.15, paragraph 1(d) should:	
(d) Reflect, as appropriate, the phased approach as referred to in decision 1/CP.16, paragraphs 73 and 74; (11/CP.19 paragraph 4d)	
Comparable VCS JNR or AFOLU Requirement(s):	
See 3.5 above.	
Potential gap between a VCS compliant program and UNFCCC requirement:	NA
The UNFCCC suggests that a phased approach be used to implement NFMS. This is not relevant to JNR, which represents the last stage in this phased approach (results-based actions that are fully measured, reported and verified).	
<ul style="list-style-type: none"> <li>○ See 3.5 above.</li> </ul>	
<ul style="list-style-type: none"> <li>○ See 3.5 above.</li> </ul>	

<b>UNFCCC requirement 3.7: NFMS and safeguard information</b>	
5. Acknowledges that Parties' national forest monitoring systems may provide, as appropriate, relevant information for national systems for the provision of information on how safeguards in decision 1/CP.16, appendix I, are addressed and respected. (11/CP.19 paragraph 5)	
Comparable VCS JNR or AFOLU Requirement(s):	
None	
Potential gap between a VCS compliant program and UNFCCC	Minor gap



requirement:	
The UNFCCC promotes that synergies be explored between the SIS and NFMS, in the sense that information gathered by NFMS may be relevant to the SIS (in particular in relation to UNFCCC safeguards E, F and G). VCS does not recognize this UNFCCC decision nor directly promote countries to explore synergies between both systems.	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ VCS does not recognize this UNFCCC decision nor directly promote countries to explore synergies between both systems.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> The VCS could provide guidance on linking NFMSs and SISs.</li> </ul>	

<b>UNFCCC requirement 3.8: Plots and remote sensing</b>	
To establish, according to national circumstances and capabilities, robust and transparent national forest <sup>1</sup> monitoring systems and, if appropriate, sub-national systems as part of national monitoring systems that:	
(i) Use a combination of remote sensing and ground-based forest carbon inventory approaches for estimating, as appropriate, anthropogenic forest-related greenhouse gas emissions by sources and removals by sinks, forest carbon stocks and forest area changes; (4/CP.15 paragraph 1di)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.11.6, 3.11.9 (allows other types), 3.11.11	
Potential gap between a VCS compliant program and UNFCCC requirement:	Minor gap
The JNR requirements encourage the use of remote sensing and plot based approaches to data gathering (for RLs and monitoring) (3.11.6, 3.11.9, 3.11.1). However, alternative methods such as social surveys are also allowed (3.11.9).	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ Under the VCS JNR programs could include monitoring methods that are beyond the scope of those described by UNFCCC (i.e. using a combination of remote sensing and plots). It is not clear how strict the UNFCCC would be on methods that are outside of this scope. If they are very strict, it could limit the use of some reference levels which by their nature are more reliant on survey data than remotely sensed data (such as light degradation).</li> </ul>	

Potential JNR revisions to consider to facilitate harmonization

- **VCS Action:** Investigate further the extent to which UNFCCC may allow methods beyond remote sensing and plots.

## 7. Safeguards

### UNFCCC requirement 4.1: Implementation of REDD+ activities to be carried out in accordance with the Cancun Safeguards

“Affirms that the implementation of the activities referred to in paragraph 70 below should be carried out in accordance with appendix I to this decision, and that the safeguards referred to in paragraph 2 of appendix I to this decision should be promoted and supported;”

(Decision 1/CP.16, paragraph 69)

“When undertaking the activities referred to in paragraph 70 of this decision, the following safeguards should be promoted and supported **(a)** That actions complement or are consistent with the objectives of national forest programmes and relevant international conventions and agreements; **(b)** Transparent and effective national forest governance structures, taking into account national legislation and sovereignty; **(c)** Respect for the knowledge and rights of indigenous peoples and members of local communities, by taking into account relevant international obligations, national circumstances and laws, and noting that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples; **(d)** The full and effective participation of relevant stakeholders, in particular indigenous peoples and local communities, in the actions referred to in paragraphs 70 and 72 of this decision; **(e)** That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of this decision are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits; **(f)** Actions to address the risks of reversals; **(g)** Actions to reduce displacement of emissions.”

(Decision 1/CP.16, appendix I, paragraph 2)

“Agrees that, regardless of the source or type of financing, the activities referred to in decision 1/CP.16, paragraph 70, should be consistent with the relevant provisions included in decision 1/CP.16, including the safeguards in its appendix I, in accordance with relevant decisions of the Conference of the Parties;”

(Decision 2/CP. 17 paragraph 63)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.7.2.	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
The VCS JNR requires that, <i>“Jurisdictional programs shall comply with all UNFCCC decisions on safeguards for REDD+ and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements. The jurisdictional program (or baseline) description shall describe how the program meets these requirements. Jurisdictional proponents shall also provide information in the monitoring report with respect to how, during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements have been met, and in particular how the safeguards have been addressed and respected....”</i>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ Whilst the VCS requires compliance with the UNFCCC REDD+ safeguards when undertaking REDD+ activities, the VCS is not likely to be the authority in assessing whether or not this has been achieved to a satisfactory level (as it is outside the specialist expertise of this carbon focused standard). VCS auditing procedures on this topic are not yet defined.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> Provide clarity on how safeguard matters will be assessed during validation and verification.</li> </ul>	

**UNFCCC requirement 4.2: Safeguard information system for results based finance**

“Requests developing country Parties aiming to undertake the activities referred to in paragraph 70 above, in the context of the provision of adequate and predictable support, including financial resources and technical and technological support to developing country Parties, in accordance with national circumstances and respective capabilities, to develop the following elements:

(d) A system for providing information on how the safeguards referred to in appendix I to this decision are being addressed and respected throughout the implementation of the activities referred to in paragraph 70 above, while respecting sovereignty;”

(Decision 1/CP.16, paragraph 71 letter D)

“Agrees that systems for providing information on how the safeguards referred to in appendix I to decision 1/CP.16 are addressed and respected should, taking into account national circumstances and

respective capabilities, and recognizing national sovereignty and legislation, and relevant international obligations and agreements, and respecting gender considerations:

- (a) Be consistent with the guidance identified in decision 1/CP.16, appendix I, paragraph 1;
- (b) Provide transparent and consistent information that is accessible by all relevant stakeholders and updated on a regular basis;
- (c) Be transparent and flexible to allow for improvements over time;
- (d) Provide information on how all of the safeguards referred to in appendix I to decision 1/CP.16 are being addressed and respected;
- (e) Be country-driven and implemented at the national level;
- (f) Build upon existing systems, as appropriate;”

(Decision 12/CP. 17 paragraph 2)

“Recalls that for developing country Parties undertaking the results-based actions referred to in decision 1/CP.16, paragraph 73, to obtain and receive results-based finance, those actions should be fully measured, reported and verified, in accordance with decisions 13/CP.19 and 14/CP.19, and developing country Parties should have all of the elements referred to in decision 1/CP.16, paragraph 71, in place, in accordance with decisions 12/CP.17 and 11/CP.19;”

(Decision 9/CP. 19 paragraph 3)

Comparable VCS JNR or AFOLU Requirement(s):

3.7.2.

Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
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The VCS JNR requires that, *“Jurisdictional programs shall comply with all UNFCCC decisions on safeguards for REDD+ and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements. The jurisdictional program (or baseline) description shall describe how the program meets these requirements. Jurisdictional proponents shall also provide information in the monitoring report with respect to how, during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements have been met, and in particular how the safeguards have been addressed and respected....”*

Gaps or issues

- We understand VCS requires compliance with the UNFCCC safeguards requirements, which include the set-up of a system for providing information on safeguards (commonly referred to as safeguard information system/SIS) in accordance with the guidance provided by the UNFCCC. However, the VCS is not likely to be the authority in assessing whether or not this has been achieved to a satisfactory level (as it is outside the specialist expertise of this carbon focused standard). VCS auditing procedures on this topic are not yet defined.

Potential JNR revisions to consider to facilitate harmonization

- **VCS Action:** Provide guidance on what would be required in terms of a SIS at validation and verification.

**UNFCCC requirement 4.3: Provision of summary of information**

“Agrees also that developing country Parties undertaking the activities referred to in decision 1/CP.16, paragraph 70, should provide a summary of information on how all of the safeguards referred to in decision 1/CP.16, appendix I, are being addressed and respected throughout the implementation of the activities;”

(Decision 12/CP.17 paragraph 3)

“Recalls that for developing country Parties undertaking the results-based actions<sup>20</sup> referred to in decision 1/CP.16, paragraphs 73 and 77, to obtain and receive results-based finance, these actions should be fully measured, reported and verified, and developing country Parties should have the elements referred to in decision 1/CP.16, paragraph 71, in accordance with any decisions taken by the Conference of the Parties on this matter;”

(Decision 2/CP. 17 paragraph 64)

“Agrees that developing countries seeking to obtain and receive results-based payments in accordance with decision 2/CP.17, paragraph 64, should provide the most recent summary of information on how all of the safeguards referred to in decision 1/CP.16, appendix I, paragraph 2, have been addressed and respected before they can receive results-based payments;”

(Decision 9/CP.19 Paragraph 4)

“Notes that the implementation of the safeguards referred to in appendix I to decision 1/CP.16, and information on how these safeguards are being addressed and respected, should support national strategies or action plans and be included in, where appropriate, all phases of implementation referred to in decision 1/CP.16, paragraph 73, of the activities referred to in paragraph 70 of the same decision;”

(Decision 12/CP.19 paragraph 1)

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<sup>20</sup> In accordance with decision 1/CP.16, appendix II.

“Decides that the summary of information referred to in paragraph 3 above should be provided periodically and be included in national communications, consistent with relevant decisions of the Conference of the Parties on guidelines on national communications from Parties not included in Annex I to the Convention, or communication channels agreed by the Conference of the Parties;”

(Decision 12/CP.17 paragraph 4)

“Also reiterates that according to decision 12/CP.17, paragraph 4, the summary of information referred to in paragraph 1 above should be provided periodically and be included in national communications, or communication channels agreed by the Conference of the Parties;”

(Decision 12/CP.19 paragraph 2)

“Agrees that the summary of information referred to in paragraph 1 above could also be provided, on a voluntary basis, via the web platform on the UNFCCC website”

(Decision 12/CP.19 paragraph 3)

“Decides to establish an information hub on the web platform on the UNFCCC website as a means to publish information on the results of the activities referred to in decision 1/CP.16, paragraph 70, and corresponding results-based payments;”

(Decision 9/CP.19 paragraph 9)

“Decides that developing country Parties should start providing the summary of information referred to in paragraph 1 above in their national communication or communication channel, including via the web platform of the UNFCCC, taking into account paragraph 3 above, after the start of the implementation of activities referred to in decision 1/CP.16, paragraph 70;”

(Decision 12/CP.19 paragraph 4)

“Also decides that the frequency of subsequent presentations of the summary of information as referred to in paragraph 2 above should be consistent with the provisions for submissions of national communications from Parties not included in Annex I to the Convention and, on a voluntary basis, via the web platform on the UNFCCC website.”

(Decision 12/CP.19 paragraph 5)

Comparable VCS JNR or AFOLU Requirement(s):

3.7.2

Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
<p>The VCS JNR requires that, <i>“Jurisdictional programs shall comply with all UNFCCC decisions on safeguards for REDD+ and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements. The jurisdictional program (or baseline) description shall describe how the program meets these requirements. Jurisdictional proponents shall also provide information in the monitoring report with respect to how, during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements have been met, and in particular how the safeguards have been addressed and respected....”</i></p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ VCS requires compliance with all UNFCCC safeguard related requirements and that information as to how safeguards have been addressed and respected is provided through monitoring reports. However, the VCS is not likely to be the authority in assessing whether or not the information provided is sufficient to demonstrate safeguards have been addressed and respected (as it is outside the specialist expertise of this carbon focused standard). VCS auditing procedures on this topic are not yet defined.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ <b>VCS Action:</b> Provide guidance on what types of information would be required to be provided in the monitoring reports to demonstrate safeguards are being addressed and respected during validation and verification.</li> </ul>	

**UNFCCC requirement 4.4: Development and implementation of national strategies should address safeguards**

“Notes that the implementation of the safeguards referred to in appendix I to decision 1/CP.16, and information on how these safeguards are being addressed and respected, should support national strategies or action plans and be included in, where appropriate, all phases of implementation referred to in decision 1/CP.16, paragraph 73, of the activities referred to in paragraph 70 of the same decision;”

(Decision 12/CP.17 paragraph 1)

“Also requests developing country Parties, when developing and implementing their national strategies or action plans, to address, inter alia, the drivers of deforestation and forest degradation, land tenure issues, forest governance issues, gender considerations and the safeguards identified in paragraph 2 of appendix I to this decision, ensuring the full and effective participation of relevant stakeholders, inter alia indigenous peoples and local communities;”

(Decision 1/CP.16 paragraph 72)	
Comparable VCS JNR or AFOLU Requirement(s):	
3.7.2.	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
<p>The VCS JNR requires that, “Jurisdictional programs shall comply with all UNFCCC decisions on safeguards for REDD+ and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements. The jurisdictional program (or baseline) description shall describe how the program meets these requirements. Jurisdictional proponents shall also provide information in the monitoring report with respect to how, during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant jurisdictional (national and subnational) REDD+ safeguards requirements have been met, and in particular how the safeguards have been addressed and respected” ‘Jurisdictional proponents shall ensure such information is made readily accessible to all relevant stakeholders throughout implementation of the jurisdictional REDD+ program. The nature of stakeholder consultations related to the design and implementation of the jurisdictional program, including who was consulted, the manner in which the consultations occurred (including input received and how this was considered) and the outcomes of the consultations, shall be included in the jurisdictional program description. Additional standards such as the REDD+ Social &amp; Environmental Standards (REDD+SES), Climate, Community &amp; Biodiversity Standards (CCBS) and Forest Stewardship Council (FSC) certification may be used, where appropriate, to provide such information.’</p>	
Gaps or issues	
<ul style="list-style-type: none"> <li>○ VCS requires compliance with all UNFCCC safeguard related requirements. This encompasses this UNFCCC requirement, which requires ensuring that national REDD+ strategies incorporate/address safeguards, and that safeguards are regarded as a means to support the implementation of the REDD+ strategy. However, the VCS is not likely to be the authority in assessing whether or not safeguards are adequately or sufficiently incorporated into REDD+ strategies (as it is outside the specialist expertise of this carbon focused standard). VCS auditing procedures on this topic are not yet defined.</li> <li>○ Additionally and specifically aligned with this UNFCCC requirement, VCS requires that information is provided to all relevant stakeholders throughout implementation of the jurisdictional REDD+ program.</li> </ul>	
Potential JNR revisions to consider to facilitate harmonization	
<ul style="list-style-type: none"> <li>○ VCS Action: Provide guidance on how safeguards would be adequately or sufficiently addressed in REDD+ strategies and how JNR programs can also support national REDD+ strategies in this regard</li> </ul>	



## 5. Drivers of deforestation

<b>UNFCCC requirement 5.1: Identify drivers</b>	
Requests developing country Parties, on the basis of work conducted on the methodological issues set out in decision 2/CP.13, paragraphs 7 and 11, to take the following guidance into account for activities relating to decision 2/CP.13, and without prejudging any further relevant decisions of the Conference of the Parties, in particular those relating to measurement and reporting: (a) To identify drivers of deforestation and forest degradation resulting in emissions and also the means to address these; (4/CP.15 paragraph 1di)	
Comparable VCS JNR or AFOLU Requirement(s):	
JPD template, 3.12.8, 3.14.9.4	
Potential gap between a VCS compliant program and UNFCCC requirement:	Fully compatible
The JNR JPD template requires drivers of deforestation are identified and described. It is also a requirement to do so under the leakage requirements (3.12.8), monitoring for driver changes (3.14.9.4).	
Gaps or issues	
<input type="radio"/> None	
Potential JNR revisions to consider to facilitate harmonization	
<input type="radio"/> None	

## APPENDIX I – Summary of analysis of REDD+ Rulebook Related Decisions

Table 6: Summary of analysis of REDD+ Rulebook

Decision	Para	Type	Summary	Relevant	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
<b>11/CP.19 Modalities for NFMSs: Recalls 2/CP.13, 4/CP.16, 2/CP.17 and 12/CP.17</b>										
11/CP.19	1	Affirms	Actions are in the context of financing NFMS is for activities in 1/CP.16 para 70, subnational monitoring in interim following guidance in 4/CP.15, guided by IPCC guidelines	X						
11/CP.19	2	Decides	NFMS should provide data that are transparent, consistent and suitable consistent with MRB guidelines				1			
11/CP.19	3	Decides	Build on existing systems				2			
11/CP.19	4	Decides	NFMS, subnational as interim measure should:							
11/CP.19	4a		Enable the assessment of different types of forest, including natural forest				3			
11/CP.19	4b		Be flexible and allow for improvement				4			
11/CP.19	4c		Reflect a phased based approach				5			
11/CP.19	4d		NFMS may also provide, as appropriate information on how safeguards addressed and respected				6			
11/CP.19	5						7		5	
<b>12/CP.19 Timing and frequency if summary of information on safeguards being addressed and respected: Recalls 17/CP.8, 1/CP.16, 2/CP.17 and 12/CP.17 (in particular para 5)</b>										
12/CP.19	1	Reiterates	Countries are to provide a summary of information on how all Cancun safeguards are being addressed and respected	x						
12/CP.19	2	Reiterates	Summary of information is to be provided periodically, through national communications or others agreed by the COP	x						
12/CP.19	3	Agrees	Summary information could also be provided in voluntary basis via newly created web platform on UNFCCC website						3	
12/CP.19	4	Decides	Start date for providing summary of information is AFTER the start date of the implementation of the REDD+ activities						3	
12/CP.19	5	Decides	Frequency of reporting is to be consistent with the submission of national communications of non-annex I Parties						3	
<b>13/CP.19 On technical assessment of proposed reference levels: Recalls 4/CP.15, 1/CP.16 and 12.CP.17</b>										

Decision	Para	Type	Summary	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
13/CP.19	1	Decides	FRELS/FRLs to be subject to technical assessment Developing countries may voluntarily submit FREL/FRL for technical assessment in context of results based payments		8				
13/CP.19	2	Recalls		x					
13/CP.19	3	Adopts	Guidelines for technical assessment		8				
13/CP.19	4	Request	SBSTA to do a synthesis report of assessments	x					
13/CP.19	5	Invites	Experts to roster	x					
13/CP.19	6	Invites	International support on FRELS/FRLs Of budget implications of secretariats role in paragraphs 1-4	x					
13/CP.19	7	Takes note		x					
13/CP.19	8	Requests	Actions of secretariat subject to financial resources	x					
13/CP.19	Anne x								
13/CP.19	1a	Objective	RLs in accordance with 12/CP.17	x					
13/CP.19	1b	Objective	Technical exchange and capacity building	x					
13/CP.19	2a	Scope of assessment	Consistency with sources and sinks in GHG inventory		8				
13/CP.19	2b	Scope of assessment	Historical data taken into account Transparent, complete, consistent and accurate.		9				
13/CP.19	2c	Scope of assessment	National or Subnational		10				
13/CP.19	2d	Scope of assessment	Description of policies and plans provided		11				
13/CP.19	2e	Scope of assessment	Changes from previous methods described Pools, gases and activities and justification for omissions		12				
13/CP.19	2f	Scope of assessment	Forests definition and difference from others submitted		13				
13/CP.19	2g	Scope of assessment			14				
13/CP.19	2h	Scope of assessment	Inclusions or not of assumptions about future policies		15				
13/CP.19	2i	Scope of assessment	Consistency with information provided		16				
13/CP.19	3	Use of results	Areas for improvement may be identified	x					
13/CP.19	4	Use of results	No judgement on domestic policies	x					
13/CP.19	5	General procedures	Assessed by assessment team	x					
13/CP.19	6	General	Collective responsibility of assessment team	x					

Decision	Para	Type	Summary	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
			procedures						
		General							
13/CP.19	7	procedures	Coordinated by secretariat, done by technical experts	x					
		General							
13/CP.19	8	procedures	Parties should confirm which LULUCF experts will participate	x					
		Compositio n of assessment team							
13/CP.19	9		Balance of developed and developing country experts	x					
13/CP.19	10	Timing	Annual assessments, submissions due 10 days ahead of session in Bonn	x					
13/CP.19	11	Timing	Secretariat send to experts 8 weeks before assessment session	x					
13/CP.19	12	Timing	Before session, assessment team should identify preliminary clarifications	x					
13/CP.19	13	Timing	Submitting party may interact with assessment team	x					
13/CP.19	14	Timing	Last clarifications 1 week before assessment session	x					
13/CP.19	15	Timing	Modifications considered within four weeks	x					
13/CP.19	16	Timing	Draft report due to party 12 weeks after session	x					
13/CP.19	17	Timing	Party has 12 weeks to respond	x					
13/CP.19	18	Timing	Final report within 4 weeks of response. Published on UNFCCC website.	x					
<b>14/CP.19</b>			<b>Modalities for measuring, reporting and verification: Recalls 2/CP.13, 4/CP.15, 1/CP.16, 2/CP.17 and 12/CP.17 and also 17/CP.8 and 2/CP.17 on monitoring</b>						
			MRV of forest related emissions by sources and removals by sinks, forest carbon stocks and forest area changes resulting from REDD+ activities, consistent with NAMA	??					
14/CP.19	1	Decides							
14/CP.19	2	Recognises	Recognises the need to develop capacities for MRV	x					
14/CP.19	3	Decides	Data should be transparent and consistent over time.				2		
14/CP.19	4	Agrees	Should be measured in t CO <sub>2</sub>				3		
			Improvement over time and consistency with FREL/FRL						
14/CP.19	5	Encourages	Data should be provided through the biennial update reports, flexibility for least developed and small island states				4		
14/CP.19	6	Decides	Parties seeking results based payments when submitting as per para 3, provide Technical annex					5	
14/CP.19	7	Requests							6
14/CP.19	8	Underlines	Technical annex is voluntary and in context of results						6

Decision	Para	Type	Summary	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
			based payments						
14/CP.19	9	Further decides	Information in technical annex consistent with 4/CP.15 and 12/CP.17 (all NFMS link)				6		
14/CP.19	10	Also decides	Two LULUCF experts, one from developed one from developing country will be among assessors	x					
14/CP.19	11	Further decides	technical team of experts shall analyse the extent to which:						
14/CP.19	11a		Consistency in method, definitions, comprehensiveness and information between FREL/FRL and results of activities				7		
14/CP.19	11b		Technical annex is transparent, consistent, complete and accurate				7		
14/CP.19	11c		Technical annex is consistent with 4/CP.15 and 12/CP.17				7		
14/CP.19	11d		Results are accurate				7		
14/CP.19	12		Parties submitting technical annex may interact with assessment team	x					
14/CP.19	13	Also decides	Technical experts may seek clarification	x					
14/CP.19	14	Agrees	LULUCF experts will develop a report to be published on the UNFCCC website that contains:	x					
14/CP.19	14a		Technical annex	x					
14/CP.19	14b		Analysis of technical annex	x					
14/CP.19	14c		Areas for improvement	x					
14/CP.19	14d		Comments from parties on areas for improvement	x					
14/CP.19	15	Agrees	Results based actions may be appropriate for market-based approaches subject to specific modalities for verification	x					
15/CP.19			<b>Addressing the drivers of deforestation and degradation: Recalls 2CP.13, 1CP.16 and 2/CP.17</b>						
15/CP.19	1	Reaffirms	Importance of addressing drivers	x					
15/CP.19	2	Recognizes	Drivers have many causes and actions to address depend on national circumstances	x					
15/CP.19	3	Encourages	Organisations and private sector to take actions to reduce deforestation and degradation	x					
15/CP.19	4	Encourages	All parties to continue work on drivers and share results on UNFCCC website	x					
15/CP.19	5	Encourages	developing countries to take note of information on work related to addressing drivers	x					
12/CP.17			<b>Guidance on safeguards and reference levels: Recalls 2/CP.13, 4/CP.15 and 1/CP.16</b>						

Decision	Para	Type	Summary	Relevant	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
12/CP.17	1	Notes	Implementation of the Cancun safeguards and the summary information should support national strategies and action plans and be included in all phases of implementation						4	
12/CP.17	2	Agrees	SIS should take into account national circumstances, capabilities, recognizing national sovereignty an legislation, and relevant international obligations and agreements, and gender						2	
12/CP.17	2a	Agrees	Consistent with guidance provided in decision 1/CP.16, appendix I paragraph 1						2	
12/CP.17	2b	Agrees	Transparent and consistent information that is accessible by all stakeholders in a regular basis						2	
12/CP.17	2c	Agrees	Transparent and flexible to allow for improvements over time						2	
12/CP.17	2d	Agrees	Provide information on all the Cancun safeguards: how they are addressed and respected						2	
12/CP.17	2e	Agrees	Be country driven and implemented at national level						2	
12/CP.17	2f	Agrees	Build upon existing systems						2	
12/CP.17	3	Agrees	Countries are to provide a summary of information on how all the safeguards are being addressed and respected throughout implementation of REDD+ activities						3	
12/CP.17	4	Decides	Summary of information should be provided periodically in national communications or others agreed by the COP						3	
12/CP.17	5	Requests	SBSTA to consider timing and frequency for reporting	x						
12/CP.17	6	Requests	SBSTA to consider the need to further guidance from the UNFCCC in relation to safeguards reporting	x						
12/CP.17	7	Agrees	FRELS/FRLs are to be expressed in tCO <sub>2</sub> per year as benchmarks for assessing performance in REDD+ activities (1/CP.16.70)			3				
12/CP.17	8	Decides	FRELS/FRLs shall be established taking into account 4/CP.15/7 and maintaining consistency with anthropogenic GHG sources and removals contained in GHG inventories.			8				
12/CP.17	9	Invites	Parties to submit FREL/FRL including details of any national circumstances considered			4				
12/CP.17	10	Agrees	Stepwise approach to FREL/FRL development on data, meths, pools			5				
12/CP.17	11	Acknowledges	Subnational FREL/FL in interim as transition to national, may cover less than entire national territory			6				

Decision	Para	Type	Summary	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
12/CP.17	12	Agees	FREL/FRL updated periodically		7				
12/CP.17	13	Invites	Parties to submit FREL/REL	x					
12/CP.17	14	Requests	Secretariat to put FREL/FRL on UNFCCC website To establish a process for technical assessment of FREL/FRL	x					
12/CP.17	15	Agrees	FREL/FRL	x					
<b>1/CP.16 Part C</b>	<b>Policy approaches for REDD</b>								
1/CP.16 Part C	68	Encourages	All parties to address drivers Safeguards adopted in Annex I and are to be promoted and supported	x				1	
1/CP.16 Part C	69	Affirms							
1/CP.16 Part C	70	Encourages	undertaking of following activities a-e Developing countries to undertake activities in 70 in context of finance in accordance with national circumstances and to develop:		1		1		
1/CP.16 Part C	71	Requests		x					
1/CP.16 Part C	71a	Requests	National strategy or action plan national REL and/or FRL (could be combination of subnational), or interim subnational with provisions in 4/CP.15						
1/CP.16 Part C	71b	Requests	Robust and transparent NFMS for monitoring activities in 70, or subnational as interim measure		2				
1/CP.16 Part C	71c	Requests	System for providing info on how safeguards addressed and respected in implementation of activities in 70			1			
1/CP.16 Part C	71d	Requests	Address drivers, land tenure issues, forest governance, gender and safeguards full and effective participation from all including IPs and local communities					2	
1/CP.16 Part C	72	Requests						4	
1/CP.16 Part C	73	Decides	Phased approach	x					
1/CP.16 Part C	74	Recognises	Phasing depends on national circumstances SBSTA develop a work program on App II of this decision	x					
1/CP.16 Part C	75	Request		x					
1/CP.16 Part C	76	Urges	Developing countries to support	x					
1/CP.16 Part C	77	Requests	Adhoc WG on LCA to explore results based payment	x					
1/CP.16	78	Requests	Parties to ensure coordination of activities under 70						

Decision	Para	Type	Summary	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
Part C									
1/CP.16									
Part C	79	Invites	Coordination	x					
<b>4/CP.15</b>			<b>Methodological guidance for activities related to REDD: Recalls 1/CP.13, 2/CP.13</b>						
4/CP.15	Prea	Relevant preamble	Recognize need for full and effective engagement of IPs and local communities in monitoring and reporting				8		
4/CP.15	1	Requests	Requests guidance taken into account on: Identify drivers of deforestation and degradation and means to address	x					1
4/CP.15	1a	Request	Identify activities that result in REDD	x					
4/CP.15	1b	Request	Use most recent IPCC guidance, as adopted or encouraged by COP for estimating GHGs			1			
4/CP.15	1c	Request	Establish robust and transparent NFMS and subnational systems			1			
4/CP.15	1d	Request	Use remote sensing and ground based forest carbon inventory			8			
4/CP.15	1dii	Request	Transparent, consistent, as far as possible accurate, reduce uncertainties			2			
4/CP.15	1diii	Request	Transparent and suitable for review			2			
4/CP.15	2	Recognise	Further work may be needed by IPCC	x					
4/CP.15	3	Encourages	Development of guidance for engagement of IPs and local communities in monitoring and reporting	x					
4/CP.15	4	Encourages	Countries to support capacity building	x					
4/CP.15	5	Invites	Capacity building	x					
4/CP.15	6	Requests	Secretariat to coordinate capacity building	x					
4/CP.15	7	Recognizes	RLs should take into account historic data and adjust for national circumstances		17				
4/CP.15	8	Invites	Parties to share information on the UNFCCC website	x					
4/CP.15	9	Urges	Coordination to avoid duplication	x					
<b>2/CP.13</b>			<b>Reducing emissions from deforestation in developing countries: approaches to stimulate action</b>						
2/CP.13	1	Invites	parties to support on-going efforts on REDD	x					
2/CP.13	2	Encourages	Countries to support capacity building	x					
2/CP.13	3	Further encourages	Parties to explore a range of options, identify options and undertake efforts under REDD+	x					
2/CP.13	4	Encourages	Use of indicative guidance provided here to undertake demonstration activities	x					



Decision	Para	Type	Summary	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
2/CP.13	5	Invites	Parties in Annex 2 to mobilise resources	x					
2/CP.13	6	Encourages	Use of most recent reporting guidelines as a basis for reporting GHG from deforestation. Non-Annex 1 to use GPG for LULUCF			1			
2/CP.13	7	Requests	A SBSTA program of work on methodological issues	x					
2/CP.13	8	Requests	SBSTA to report on that program of work at COP 14	x					
2/CP.13	9	Invites	Organisations and stakeholders to share outcomes of REDD efforts with SBSTA	x					
2/CP.13	10	Requests	Parties to support development of web platform	x					
2/CP.13	11	Notes	Further consideration of policy approaches for REDD+	x					
2/CP.13	12	Notes	When addressing policy approaches an policy incentives on REDD+ paragraph 3 considered	x					
<b>1/CP.13</b>	<b>Bali Action Plan</b>		Wider Bali action plan on many issues, not specific to REDD+	x					
<b>9/CP.19</b>	<b>RBF for REDD+</b>								
	1	Reaffirms	reaffirms that RBF may come from a variety of sources	x					
	2	Reaffirms	progression of countries towards results based actions	x					
	3	Recalls	to obtain RBF countries are to fully MRV REDD+ activities and have in place elements referred to in 1/CP.16 paragraph 71						
	4	Agrees	To access RBF countries are to provide most recent summary of information					3	
	5	Encourages	financing entities to channel adequate finance	x					
	6	Encourages	financing entities when providing RBF to apply the methodological guidance of the UNFCCC						
	7	requests	GCF to apply UNFCCC methodological guidance	x					
	8	Encourages	financing entities to continue to provide finance for alternative policy approaches	x					
	9	decides	to establish an information hub on UNFCCC web based platform	x					
	10	notes	information hub is meant to increase transparency	x					
	11	Decides	information hub will contain....	x					
	11a		results for each period expressed in tonnes of carbon dioxide equivalent per year	x					
	11b		assessed FREL and FRL	x					
	11c		Summary information on the safeguards					3	
	11d		link to national REDD strategy or action plan	x					

Decision	Para	Type	Summary	Not Relevant	1.RL	2.NFMS	3.MRV	4.Safeguards	5.Drivers
	11e		information on national forest monitoring systems	x					
	12	Decides	information hub will also contain info on quantity of results for which payments were received	x					
	13	Agrees	information to be included in information hub is to be done in consultation with the REDD country	x					
	14	Requests	Secretariat to insert information on information hub	x					
	15	requests	secretariat to organize an expert meeting on the issues to be covered by information hub	x					
	16	Notes	insertion of results on information hub does not create rights or obligations for any Party	x					
	17	notes	information on information hub is to be linked to any future systems developed under Convention	x					
	18	notes	nothing in this decision prejudices any future decision with regards to the mechanism created	x					
	19	requests	secretariat to improve UNFCCC web based platform	x					
	20	requests	standing committee on finance to consider financing of forests	x					
	20a		ways and means to transfers payments for results based actions	x					
	20b		provision of financial resources for alternative approaches	x					
	21	requests	standing committee on finance to invite experts to a meeting	x					
	22	recognises	imp of incentivising non carbon benefits for long term sustainability of REDD+						
	23	takes note	estimated budget of secretariat	x					
	24	requests	secretariat to take actions subject to financial resources	x					
<b>2/CP.17</b>	<b>Outcome of Ad-hoc WG on LCA (REDD+ relevant decisions)</b>								
2/CP.17	65	agrees	RBF may come from a variety sources (public/private) regardless of source or type of financing the UNFCCC	x					
2/CP.17	63	agrees	methodological guidance must be applied						

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