Forest Carbon Partnership Facility (FCPF)
Technical Assessment of Advanced Draft ER-PD
Côte d'Ivoire

I General Approach of the Review

The first draft ER-PD became available shortly before the TAP mission to Côte d'Ivoire, which took place from 22 to 27 October 2018 (see mission agenda in Annex 1). Many meetings were held with different members of the national REDD+ team to clarify the key elements of the draft ER-PD, such as the environmental and social safeguards; the legal issues (with the TAP expert joining the meeting through a conference call); and the benefit sharing mechanism. Plenary meetings helped to explore the cross-linkages between the different sections of the ER-PD. Parallel meetings between the TAP carbon accounting expert and his national REDD+ team counterparts, assisted by a World Bank MRV expert consultant, were held during most of the week to allow for all the areas of non-compliance, and the necessary remedies (different methodologies to be used, improvements in presentation of the data), to be discussed in full. The TAP team also held constructive discussions with the main government institutions involved in ER-PD implementation, namely the Office of Parks and Reserves (OPRI) and the Forestry Development Agency (SODEFOR); with five members of the Independent Observer for the management of natural resources (OI-REN), an NGO platform that works on both FLEGT and REDD+, and with the European Union delegation and the French Development Agency (AFD), two of the key donors in the forestry sector in Côte d'Ivoire. Unfortunately, planned meetings with the Timber Producers Association (SPIB) and the mining sector had to be cancelled due to non-availability of their key interlocutors. Following the mission, the individual TAP experts reviewed the respective indicators assigned to them, both through a close reading of the ER-PD and of the supporting documents provided during the mission. The TAP team leader then consolidated the assessment. This process was repeated from 19 to 30 November 2018 for the review of the Advanced Draft ER-PD, and from 8 to 13 January 2019 for the final ER-PD.

PART 1 OF TECHNICAL ASSESSMENT: Summary

	Date of Current Assessment: 13 January 2019, Final ER-PD **Names of Assessment team members:** **Simon Rietbergen, team leader and environmental & social safeguards expert; Marc Daubrey, local expert; Agustin Inthamoussu, carbon accounting expert; Moritz von Unger, legal expert**

Summary Assessment of the Quality and Completeness of the ER-PD:	**Indicators**	**Initial review**	**1st Assessment**	**2nd assessment (final)**
Overall, the proposed ER Program is ambitious and uses innovative measures to reduce deforestation, including partnerships with the private sector and with smallholder farmers and local communities. The proposed program accounts for emissions reductions from deforestation, forest degradation and for emissions removals due to enhancement of carbon stocks. It aims to generate 39 million tonnes of emission reductions, equivalent to about 44% of the ERP 2019-2024 Reference Level. The carbon accounting section was significantly improved during the ER-PD review process, with the exclusion of forest fires and soil organic carbon now properly justified, and with emissions from forest degradation – and related emissions reductions – integrated in the ERP. The risk reversal assessment was also improved, as was the assessment of risk of displacement for the key drivers and mitigation measures for reducing risks. All earlier non-conformities in the				

section on Safeguards have been resolved in the final version. The final version of the ER-PD has benefited from the systematic inclusion of references to key REDD+ studies and stakeholder consultation reports, all of which are now posted on the SEP-REDD+ website – facilitating verification of TAP findings by FCPF Participants' Committee members and other stakeholders. The basic outline of the benefit sharing mechanism is sound, though it will be important to assess the final plan, in particular concerning access inclusiveness in Protected Areas and Classified Forests. The definition of carbon rights has now been clarified but still awaits formalization through a legislative act. There are six remaining non-conformities, three of which are major and three minor, as follows: III. Carbon accounting has 3, one major and two minor; V. Sustainable Program Design has 2, one major and one minor; and VI. ER Transactions has 1 major.				
II. Level of Ambition → Criteria 1 – 2, including issues relating to legal aspects The proposed ER Program covers 4,632,941 ha, or about 14.4% of the national territory. It is undertaken at jurisdictional scale as it fully encompasses 5 of the country's 32 regions: Cavally, Nawa, San Pédro, Guémon and Gboklé. The proposed ER Program (ERP) is ambitious and uses innovative measures to reduce deforestation – such as working in partnership with the private agro-industry and with local communities to develop "zero deforestation cacao". The ERP aims to generate 39 million tonnes of emission reductions over the 2019-2027 period. During the planned ERPA period (2019-2024), the Program would generate an estimated 22.5 million tons of CO2, with the proposed ERPA accounting for 16.5 million tons of CO2 emissions reductions and removals, equivalent to almost three quarters of the total ER generated over the 2019-2024 period. The 22.5 million tons of CO2 ER account for nearly 44% of the ERP reference level. In this section all three indicators comply with the methodological framework.	**1.1** **1.2** **2.1**	**YES** **YES** **YES**	**YES** **YES** **YES**	**YES** **YES** **YES**
III. Carbon Accounting **III (a) Scope and methods→ Criteria 3 – 6** **III (b) Uncertainties→ Criteria 7 – 9** **III (c) Reference Level→ Criteria 10 – 13** **III (d) Reference Level, Monitoring & Reporting on Emission Reductions→ Criteria 14-16** **III (e) Accounting for Displacement (leakage) → Criterion 17** **III (f) Accounting for Reversals→ Criteria 18 – 21** **III (g) Accounting for ERs → Criteria 22 – 23** The proposed program accounts for emissions reductions from deforestation, forest degradation and for emissions removals due to enhancement of carbon stocks. Emissions from degradation were included following the initial TAP review, as they amount to 10.52% of total net emissions. The justification for excluding emissions from forest fires and soil organic carbon pools has been improved and accepted.	**3.1** **3.2** **3.3** **4.1** **4.2** **5.1** **6.1** **6.2** **7.1** **7.2** **8.1** **8.2** **9.1** **9.2** **9.3** **10.1** **10.2** **10.3**	**NO** **NO** **NO** **NO** **NO** **YES** **NO** **YES** **NO** **NO** **NO** **NO** **YES** **N.A.** **N.A.** **YES** **NO** **NO**	**YES** **YES** **YES** **YES** **YES** **YES** **YES** **NO** **YES** **YES** **NO** **NO** **YES** **N.A.** **N.A.** **YES** **NO** **NO**	**YES** **YES** **YES** **YES** **YES** **YES** **YES** **YES** **YES** **YES** **NO** **NO** **YES** **N.A.** **N.A.** **YES** **YES** **YES**

The TAP team commends the country for shifting to a net carbon stock approach to quantify emission factors, and for the pre- and post-conversion analysis of all land use conversions, though some minor details still need to be addressed in order to have a consistent program. For example, the initial ER-PD argued that forest gains (afforestation) over the reference period occurs with cocoa plantation, while in the advanced draft and final version of the ER-PD the forest gains are due to natural regeneration. This demonstrates that the assumptions and methods are still evolving. Also, the ER Program should demonstrate that this natural regeneration is not occurring in areas with less than five years post deforestation, meaning it could be a temporarily un-stocked forest. Côte d'Ivoire should also assess whether the assumption that all areas deforested are converted to cocoa plantations is acceptable, or whether this needs to be addressed as a systematic source of uncertainty. When the emissions from degradation were introduced into the Advanced Draft ER-PD, after the TAP request, the TAP team found it was not possible to verify the source of information for the emission factors used for estimating emissions from degradation, which led to the indicators 6.2, 14.1 and 14.3 that were originally scored "yes" to be changed to "no". Côte d'Ivoire duly provided the source of data for the emission factors for degradation in the final version of the ER-PD. However, new issue arises in the degradation analysis that could result in overestimation of emissions or systematic/random sources of uncertainties that have not been considered. The visual interpretation of the canopy cover in the activity data analysis lacks QA/QC procedures and/or SOP to calibrate the interpretation of the operators and avoid misinterpretations. The lack of QA/QC procedures may cause an overestimation of the activity data of deforestation and forest degradation. Also, Côte d'Ivoire is apparently assuming that sampling units that have had forest degradation are those that have lost some canopy cover, not those that have transited from dense to degraded forest, see indicator 14.3. Since Côte d'Ivoire has decided to improve the method for quantifying emissions from degradation to be used during the monitoring period, the TAP team recommends that SEP-REDD+ provide further details on the method that is being elaborated. The ER-PD refers to various instances of promoting community participation in monitoring and reporting, e.g. in section 5.2, where reference is made to the adoption of a trial approach to community monitoring of forests in response to comments received from local stakeholders, and to the participatory development of the forest monitoring system. The TAP observes, however, that it is unclear whether this trial approach will be mainstreamed during ERP implementation. It would be good to clarify this prior to implementation of the ERP. The ER-PD discusses the risk of displacement related to four major drivers of deforestation and degradation: (i) expansion of cocoa farming; (ii) uncontrolled logging for timber and fuelwood; (iii) demographic pressures (migration into the ER Program area); and (iv) artisanal gold mining. In the Advanced Draft ER-PD, the risk assessment for (ii) and (iii) has been upgraded to medium, which is more realistic than the initial "low" scores. The description of the risk mitigation measures for each of the four drivers has also been substantially extended and improved in comparison to the draft ER-PD. The ERPD analyses four distinct risks of reversals and explains how ERP design elements mitigate these to the extent possible: i) Lack of broad and long-term support from	11.1 11.2 12.1 13.1 13.2 13.3 13.4 14.1 14.2 14.3 15.1 16.1 17.1 17.2 17.3 17.4 18.1 18.2 19.1 20.1 20.2 21.1 21.2 22 23	YES YES YES YES N.A. N.A. N.A. YES NO YES YES YES NO NO N.A. N.A. NO NO YES N.A. N.A. YES N.A. NO YES	YES YES YES YES N.A. N.A. N.A. NO NO NO YES YES YES YES N.A. N.A. YES NO YES N.A. N.A. YES N.A. NO YES	YES YES YES YES N.A. N.A. N.A. YES YES NO YES YES YES YES N.A. N.A. YES YES YES N.A. N.A. YES N.A. YES YES

stakeholders; ii) Lack of means of institutional action and/or inoperative vertical / intersectoral coordination; iii) Lack of long-term effectiveness in addressing the underlying factors; and iv) Exposure and vulnerability to natural disturbances. The ER Program is using the most recent Intergovernmental Panel on Climate Change (IPCC) guidance and guidelines, as adopted or encouraged by the Conference of the Parties to the UNFCCC, as a basis for estimating forest-related greenhouse gas emissions by sources and removals by sinks. Uncertainty analysis has been improved with a sensitivity analysis and the monitoring team is capable of monitoring emission reductions every two years during the Term of the ERPA. In section III of the final Draft, 7 indicators changed from No to Yes. As a result, 30 carbon accounting indicators now comply with the Methodological Framework, whereas 3 indicators need to be improved (one major and two minor non-conformities), and 10 indicators are not applicable at this stage.				
IV. Safeguards **Actions undertaken to meet WB and Cancun Safeguards→ Criteria 24-26** The World Bank safeguard instruments include: (i) an environmental and social management framework (ESMF); (ii) a physical cultural resources management framework; (iii) a Pest and Pesticides Management Plan; (iv) a Resettlement Policy Framework; and (v) a Process framework for Access to Natural Resources. All these safeguard instruments, and the Strategic Environmental and Social Assessment report, were validated at public consultation meetings in December 2018 and have been posted on the SEP-REDD+ website. A manual on Free, Prior and Informed Consent (FPIC) is still under preparation. The SEP-REDD+ has also developed a Safeguards Information System (SIS) based on UNFCCC's Cancun safeguards. Through a participatory process, it created a framework of 43 criteria and 84 indicators based on the 7 UNFCCC safeguards. The monitoring arrangements foreseen for the Safeguards Information System (SIS) based on the UNFCCC safeguards are quite well-developed, including the involvement of an external organization in charge of independent quality control of the safeguards information collected. The first report on the application of REDD+ Safeguards in Côte d'Ivoire is due to be submitted to the UNFCCC in December 2018. In the final version of the ERPD, the description of the articulation between the SIS and the other safeguard instruments has also been improved. The description of the REDD+ Feedback and Grievance Redress Mechanism (FGRM) in the ER-PD lays out the structure of the FGRM and the institutional responsibilities for its implementation in a clear and concise way. In section IV of the final version of the ERPD, the score of four indicators changed from No to Yes in comparison to the Advanced Draft version, so that now all safeguards indicators are scored either Yes (6) or Not Applicable (1).	**24.1** **24.2** **25.1** **25.2** **26.1** **26.2** **26.3**	**NO** **NO** **NO** **N.A** **NO** **NO** **YES**	**NO** **NO** **NO** **N.A.** **NO** **YES** **YES**	**YES** **YES** **YES** **N.A.** **YES** **YES** **YES**

V. Sustainable Program Design and Implementation **V. (a) Drivers and Land Resource Tenure Assessment → Criteria 27-28** **V. (b) Benefit sharing → Criteria 29 – 33** **V. (c) Non-Carbon Benefits → Criteria 34 – 35**	**27.1** **27.2** **28.1** **28.2** **28.3** **29** **30.1** **31.1** **32.1** **33.1** **34.1** **34.2** **35.1** **35.2**	**NO** **NO** **NO** **NO** **NO** **NO** **N.A.** **N.A.** **N.A.** **NO** **NO** **NO** **NO** **N.A.**	**YES** **NO** **NO** **NO** **NO** **NO** **N.A.** **N.A.** **N.A.** **NO** **NO** **NO** **NO** **N.A.**	**YES** **NO** **YES** **YES** **NO** **YES** **N.A.** **N.A.** **N.A.** **YES** **YES** **YES** **YES** **N.A.**
The key drivers of deforestation and forest degradation are clearly identified and quantified, and the existing activities with a potential for forest enhancement are now described in detail in section 4.1. The ER-PD includes a thorough overview of the planned ER Program Measures and how they address the key drivers of deforestation and degradation. The description of the implementation arrangements for the ER Program Measures has been significantly improved over the course of the TAP review process. In order to ascertain whether the proposed ERP interventions are likely to be effective in addressing the drivers of deforestation, the inclusion of the results of the technical and economic/financial feasibility assessment of the proposed agroforestry alternatives from the point of view of the smallholder (cocoa) farmers is essential. In quantifying the expected delays or reductions in land use revenues participating farmers would face, this would also help to "calibrate" the compensations to be paid under the planned Payment for Environmental Services (PES) scheme. The final version of the ER-PD provides a detailed analysis of land tenure approaches and conflicts in rural non-forest areas (Ind. 28.1), and it provides clarity on the tenure-related actions and the projected impact of the ER Program (Ind. 28.2). The section on "carbon rights" (Ind. 28.3) provides a rich and detailed discussion. The ER-PD argues for the need to adopt a legislative measure defining title to ERs, on the one hand, and "carbon rights", on the other hand. The former is to be exclusively assigned to the State, the latter is to flow from the provision of an environmental service (contribution to the ER Program) and is open to all ER Program stakeholders. While the concept is convincing overall, Ind. 28.3 is deemed not met, as long as the envisaged legislative act is not yet available and/or its adoption imminent, and this is a **MAJOR** non-conformity. Given the clear approach provided, the drafting and adoption of the relevant legislative act should be relatively straightforward. The ER-PD includes core considerations for the design of the benefit sharing plan (BSP), which are deemed overall compliant with relevant legal provisions. While a concern remains concerning the accessibility of the ER Program and the BSP for individuals and communities within Protected Areas and Classified Forests (leading to a minor non-conformity for indicator 29), the BSP arrangements are a priori deemed complaint with Ind. 33.1. Five categories of non-carbon benefits are described in the ER-PD: (i) increase of incomes for households and the private sector; (ii) adopting long-term sustainable land management; (iii) clarification of land tenure; (iv) governance and forest transparency improvement; and (v) environmental co-benefits, including biodiversity and soil & water conservation. The description of how the ER Program will generate and enhance priority				

Non-Carbon benefits has been improved, and the stakeholder consultations held to identify and discuss priority Non-Carbon benefits described. Non-carbon benefits will be monitored through the Safeguard Information System (SIS). Additional detail has been provided on how this will be done in practice. In section V of the document 7 indicators changed from No to Yes since the Advanced Draft, whereas 2 indicators remained No, one being a **MINOR** and the other a **MAJOR** non-conformity. Four indicators are not applicable at this stage. The major non-conformity relates to outstanding legislative action, but should be relatively straightforward to resolve, as the underlying carbon rights concept is well presented and clear.				
VI. ER Program Transactions **VI (a) ERPA Signing Authority and Transfer of Title To ERs → Criterion 36** **VI (b) Data Management and ER Transaction Registries → Criteria 37 - 38** The Prime Minister (PM) of Cote d'Ivoire will sign the ERPA. Evidence for the PM's authority has been provided (Ind. 36.1). The concept that establishes the ability to transfer ER title to the Carbon Fund has been explained and is deemed sound: There will be a legislative decree establishing title to ERs for the State and "carbon rights" – rights directed towards a reward for the REDD+ service provided – for ER Program stakeholders. However, as this legislative act has not yet been prepared and since its adoption does not seem to be imminent, Ind. 36.2 is deemed not met, and this is a **MAJOR** non-conformity. Given the clear approach provided, however, it should be possible to draft and adopt the relevant legislative act in the not-too-distant future. There are no specific concerns regarding the timing of the ER title transfer (Ind. 36.3). The description of the National REDD+ Registry that will be created to prevent double-counting of emissions reductions has been improved in the final version of the ERPD. In section VI of the final version of the ERPD, two indicators changed from No to Yes in comparison to the Advanced Draft. Only one ER Program Transactions indicator continues to be scored as No, and although this is a major non-conformity, it should be relatively easy to remedy. Four indicators are not applicable at this stage.	**36.1** **36.2** **36.3** **37.1** **37.2** **37.3** **37.4** **38.1** **38.2** **38.3** **38.4**	**NO** **NO** **NO** **NO** **NO** **NO** **N.A.** **NO** **N.A.** **N.A.** **NO**	**NO** **NO** **NO** **YES** **YES** **YES** **N.A.** **YES** **N.A.** **N.A.** **N.A.**	**YES** **NO** **YES** **YES** **YES** **YES** **N.A.** **YES** **N.A.** **N.A.** **N.A.**
SUMMARY SCORE and overall comment: Overall, the seventy-eight indicators for the final ER-PD are scored as follows: 53 Yes, 6 No and 19 Non-Applicable (N.A.). This represents a considerable improvement over the first draft, which scored 19 Yes, 42 No and 17 Non-Applicable (N.A.) and the Advanced Draft, which scored 31 Yes, 27 No and 19 N.A. The TAP notes major improvements in section III Carbon Accounting, IV Safeguards, V Sustainable Program Design and VI ER Program Transactions of the final version, in				

comparison to the Advanced Draft. Section II, Level of Ambition, was already judged satisfactory in the first draft version. The TAP observes that three of the six remaining non-conformities are minor and that even the three major non-conformities – two of which relate to the absence of the same legislative act – should be relatively straightforward to remedy. The TAP review text on each indicator below provides detailed guidance for further improvements.			

PART 2 OF TECHNICAL ASSESSMENT: DETAILED ASSESSMENT

C. 1 The proposed ER Program is ambitious, demonstrating the potential of the full implementation of the variety of interventions of the national REDD+ strategy, and is implemented at a jurisdictional scale or programmatic scale.

Ind. 1.1 The ER Program Measures aim to address a significant portion of forest-related emissions and removals [Ambition and strategic rationale for the ER Program – 2.2]	**YES**

The proposed ER Program aims to generate 39 million tonnes of emission reductions over the 2019-2027 period. During the planned ERPA period (2019-2024), the Program would generate an estimated 22.5 million tons of CO2, with the ERPA accounting for 16.5 million tons of CO2 emissions reductions and removals, equivalent to almost three quarters of the total ER generated. The 22.5 million tons of CO2 ER account for nearly 44% of the ERP reference level.

Observation: All the major inconsistencies in ERP and forest area figures highlighted in the TAP assessment of the Advanced Draft ERPD have been resolved in the final version of the ERPD. A few minor errors – e.g. under section 2.1, Program Area, it is stated that the Program Area has 97.7% forest cover – remain, but none of these affect the carbon accounting estimates or other material elements of the ERP.

Ind. 1.2 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. [Ambition and strategic rationale for the ER Program – 2.2, 2.3]	**YES**

The proposed ER Program is ambitious and uses innovative measures – such as working in partnership with the private agro-industry and with local communities to develop "zero deforestation cacao" – to reduce deforestation. It covers 4,632,941 ha, or about 14.3% of the national territory. The proposed ER Program is undertaken at jurisdictional scale as it fully encompasses 5 of the country's 32 regions (Cavally, Nawa, San Pédro, Guémon and Gboklé). The ER Program takes a programmatic approach and addresses drivers of deforestation in a variety of sectors, including agriculture, forestry and mining.

According to the ER-PD, the RCI government considers the Taï National Park Emissions Reduction Program to be the first step in implementing the country's National REDD+ Strategy at a jurisdictional level, and a green development model that offers alternatives and payment-based incentives in order to fight against climate change, diversify farmer income, ensure zero-deforestation cocoa production, protect natural resources, reclaim forest coverage and preserve biodiversity. The government of Côte d'Ivoire believes that the ER-P represents a unique chance to secure long-term public and private funding in order to attain the objectives of the Paris Agreement and to achieve sustainable development.

C. 2 The Accounting Area matches a government- designated area that is of significant scale

Ind. 2.1 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.	**YES**

[Accounting Area of the ER Program – 3.1]	
The Accounting Area covers 14.3% of the country and includes nearly all of the remaining wet evergreen forest ("forêt ombrophile"), which is the most biologically diverse. The Accounting Area also has more than half of the remaining intact closed forest in the country.	
C. 3 The ER Program can choose which sources and sinks associated with any of the REDD+ Activities will be accounted for, measured, and reported, and included in the ER Program Reference Level. At a minimum, ER Programs must account for emissions from deforestation. Emissions from forest degradation also should be accounted for where such emissions are significant.	
Ind. 3.1 The ER Program identifies which anthropogenic sources and sinks associated with any of the REDD+ Activities will be accounted for in the ER Program [Description of Sources and Sinks selected – 8.1]	**YES**
The ER-PD considers three activities under the ER program: emissions from deforestation, emissions from forest degradation and enhancement of carbon stocks. Within these REDD+ activities, carbon pools and sources/sinks are identified and accounted in the ER Program. Forest fire is a source of emissions that is not considered in the program and the justification of its exclusion has been improved in the Advanced Draft version of the ER-PD. Annex 6 of the ER-PD calculates the emissions from fires and the result is lower than 10% of total emissions, i.e. in compliance with the Methodological Framework. However, the methodology applied is not consistent with the mention of widespread slash-and-burn practices as part of the deforestation process, mentioned elsewhere in the ER-PD. The method applied in the initial draft ER-PD resulted in an estimate of 6,000 ha deforested by forest fires during the period under analysis, while deforestation occurred in approximately 400,000 ha (activity data obtained with sampling method). The TAP noted this discrepancy and requested a better estimation of emissions by forest fires. The Advanced Draft ER-PD corrected the assumptions and assumed that all deforestation area implies biomass burning (deforested area = area burned) The application of IPCC Tier 1 methods and the IPCC default values show that CH_4 and N_2O emissions from fires account for 2.54% and 1.12%, respectively, of annual GHGs emissions during the reference period. As per the TAP request, Côte d'Ivoire assessed the land use conversion after deforestation and before afforestation and considered a net carbon stock approach and net emission factor.	
Ind. 3.2 The ER Program accounts for emissions from deforestation. [Description of Sources and Sinks selected – 8.1]	**YES**
The ER Program accounts for emissions from deforestation. Deforestation in the program area amounts to 19,823.03 ha/year in the ombrophilous area and 7,930.37 ha/year in the mesophilic area with a relative error of 17% and 31%, respectively. Deforestation has been analysed in the study on the drivers of deforestation in Côte d'Ivoire, which provided national forest/non-forest maps for the years 1986-2000-2015 (FAO & SEP-REDD+, 2017). A national change map for the period 1986-2015 was obtained by combining forest-non forest maps. In this way the stable forest, gains (reforestation) and losses (deforestation) could be determined. This national change map was used to extract the ER-P area. The areas estimation and the confidence intervals were estimated by analyzing stratified samples using the approach defined by *Olofsson et al*. (2014).	

Ind. 3.3 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 ER-PA. These emissions are estimated using the best available data (including proxy activities or data). **[**Description of Sources and Sinks selected – 8.1]	**YES**

In contrast to the first version of the ER-PD provided to the TAP and by request of the TAP after country visit, the Advanced Draft and Final Version of the ER-PD accounts for emissions from forest degradation, which is above the 10% threshold of the FCPF CF Methodological Framework.

Forest degradation is considered to be the transition from a forest with a coverage rate higher than 50% in 2000 to a forest with a coverage rate between 30% and 50% in 2015. The evaluation of forest degradation was carried out by visual interpretation of samples generated through Collect Earth on the forest land remaining forest land during the reference period. In annex 4 it is said that for the particular case of estimating forest degradation, a categorization based on the variation of the forest cover rate in the remaining forest over the reference period was used to identify the degradation.

The Collect Earth analysis for the estimation of activity data showed that forest degradation accounted for 90,675 ha or about 21.8% of the deforested areas. This corresponds to annual GHG emissions of 982,146 tCO2eq / year, which is 10.52% of total emissions.

The TAP acknowledges these improvement, but cautions that the visual interpretation method used may constitute a source of systematic or random uncertainty. This point is raised in indicator 8.1. The TAP also cautions that emissions from degradation could be overestimated in the reference level. The emission factor applied is from the transition from dense forest to open or degraded forest but the activity data for degradation corresponds to a coverage rate higher than 50% in 2000 to a forest with a coverage rate between 30% and 50% in 2015. It could happen that the emission factor from dense to open forest is applied to areas with a transition from open forest (e.g. 60%) to open forest (e.g. 40%). This topic is raised again under indicator 14.3.

A plan to further improve the activity data estimates concerning forest degradation is being developed and should enable the country to have, by the first half of 2019, a detailed national definition of forest degradation and a methodology for its mapping as well as a better estimate of the emissions concerned, based on more accurate data and precise methods. A national consultant was recruited to lead this process from September 2018 onwards. The TAP team would like to note that the method should be consistent with the method used for the reference level setting (see indicator 14.1) or updated accordingly.

C. 4 The ER Program should account for, measure and report, and include in the ER Program Reference Level, significant carbon pools and greenhouse gases, except where their exclusion would underestimate total emission reductions.

Ind. 4.1 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). **[**Description of Carbon Pools and greenhouse gases selected – 8.2]	**YES**

Aboveground biomass and belowground biomass pools are accounted for in deforestation, degradation and enhancement activities. Deadwood and litter are only accounted for in the deforestation activity and the ER Program does not account for emission and removals from Soil Organic Carbon (SOC) for the reference level setting or Measurement, Monitoring and Reporting in any activity. The National Forest Reference level does not include the SOC pool, either.

The ER-PD uses two arguments to justify that these exclusions are consistent with the CF Methodological Framework. On the one hand, emissions from the SOC pool, estimated on the basis of IPCC level 1 (2006), represent 0.46% of the total emissions of CO_2. Observation: this value should be corrected, since the new version of the ER-PD estimated

deforestation emissions based on net approach and included emissions from degradation. The CF MF requests that exclusion criteria are expressed in reference to net emissions. On the other hand, in accordance with indicator 4.2 ii of the methodological framework, the exclusion of the SOC pool is considered a conservative measure, as it underestimates the emission reductions during the period of the ER-P.

The exclusion of the SOC pool also ensures that the ERP carbon accounting is consistent with the national reference level submitted to UNFCCC.

CH_4 and N_2O are not factored into the reference level as there is insufficient data. Even assuming that all deforestation is the result of burning (deforested area = area burned), the application of IPCC Tier 1 methods and the IPCC default values show that CH_4 and N_2O emissions account for 2.54% and 1.12%, respectively, of annual GHG emissions during the reference period. The ER-PD states that details of the calculations are available in Appendix 5, which has been provided to TAP team for its analysis.

In addition, the exclusion of CH_4 and N_2O is considered a conservative measure as it underestimates the emission reductions during the program period, and is therefore compliant with indicator 4.2 ii of the methodological framework.

Ind. 4.2 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. [Description of Carbon Pools and greenhouse gases selected – 8.2]	**YES**

The ER Program does not account for emissions and removals from Soil Organic Carbon and CH_4 and N_2O gases from forest fires for the reference level setting or measurement, monitoring and reporting. The National Forest Reference level does not include this pool, either.

CIV REDD+ team has demonstrated that soil organic carbon pool emissions account for less than 10% of total net emissions during the reference period. CH_4 and N_2O from forest fires amounts to 2.54% and 1.12%, respectively. Soil organic carbon emissions, together with forest fires, do not represent more than 10% of total net emissions during the reference period. In addition, in accordance with indicator 4.2 ii of the methodological framework, these exclusions are considered a conservative measure, as they lead to an underestimation of the emission reductions during the period of the ER-P.

C. 5 The ER Program uses the most recent Intergovernmental Panel on Climate Change (IPCC) guidance and guidelines, as adopted or encouraged by the Conference of the Parties as a basis for estimating forest-related greenhouse gas emissions by sources and removals by sinks.

Ind. 5.1 The ER Program identifies the IPCC methods used to estimate emissions and removals for Reference Level setting and Measurement, Monitoring and reporting (MMR). **[**Description of method used for calculating the average annual historical emissions over the Reference Period – 8.3] [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area– 9.1]	**YES**

The IPCC Guidelines have been used to estimate emissions and removals for reference level setting and measurement, monitoring and reporting.

2006 IPCC Guidelines for National Greenhouse Gas Inventories and IPCC Good Practice Guidance for Land Use, Land Use Change and Forestry, 2003 have been used and properly cited in the document. The Guidelines are not only used to estimate emissions and removals but also for uncertainty analysis and quantification and EFs.

C. 6 Key data and methods that are sufficiently detailed to enable the reconstruction of the Reference Level, and the reported emissions and removals (e.g., data, methods and assumptions), are documented and made publicly available online. In cases where the country's or ER Program's policies exempt sources of information from being publicly disclosed or shared, the information should be made available to independent reviewers and a rationale is provided for not making these data publicly available. In these cases, reasonable efforts should be made to make summary data publicly available to enable reconstruction.

Ind. 6.1 The following methodological steps are made publicly available: I. Forest definition II. Definition of classes of forests, (e.g., degraded forest; natural forest; plantation), if applicable; III. Choice of activity data, and pre-processing and processing methods; IV. Choice of emission factors and description of their development; V. Estimation of emissions and removals, including accounting approach; VI. Disaggregation of emissions by sources and removal by sinks; VII. Estimation of accuracy, precision, and/or confidence level, as applicable; VIII. Discussion of key uncertainties; IX. Rationale for adjusting emissions, if applicable; X. Methods and assumptions associated with adjusting emissions, if applicable. [Forest definition used in the construction of the Reference Level 9.2] [Description of method used for calculating the average annual historical emissions over the Reference Period 8.3] [Activity data & emission factors used for calculating the average annual historical emissions over the Ref. Period 8.3] [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 9.1]	**YES**

In general terms, the items listed in this indicator are all considered in the ER-PD.

Methodological steps are publicly available for:

- forest definition and classes of forest (chapter 8.2 of the ER-PD),
- activity data (chapter 8.3.2 and annex 4 of the ER-PD)
- emission factors for deforestation and carbon enhancement activities (chapter 8.3.3 and annex 7 of the ER-PD)
- emissions and removals accounting approach, emissions by sources and removals by sinks (chapter 8.3.1 and 8.3.4 and annexes of the ER-PD)
- accuracy of activity data (chapter 8.3.2 of the ER-PD), emission factors (chapter 8.3.3 of the ER-PD), and overall uncertainty (chapter 12 and annex 7 of the ER-PD)

Relevant sections of the ER-PD have been improved, for example by referring to the corresponding info on the REDD+ webpage (Annex 9), complying with FCPF transparency requirements, and references to the figures from Annex 11 "estimating emission factors related to forest degradation" are included in the main text of the final ER-PD.

There is now a complete analysis of uncertainty sources and how they are being considered to improve accuracy. A sensitivity analysis was carried out using the error propagation model. The following sources were identified as the most important:

- Reducing the uncertainty of activity data for deforestation to 20% reduces the uncertainty of the REL from 17.3% to 14.5%, i.e. below the 15% threshold.

- By contrast, reducing the uncertainty of activity data for degradation to 20% only reduces the uncertainty of the REL from 17.3% to 16.83% and reducing the uncertainty of activity data of reforestation to 20% does not have any impact.
- Reducing the uncertainty of the AGB+BGB to just 5%, reduces REL uncertainty to 15.2%.
- Significantly reducing the uncertainties related to the DOM pool or the carbon stock enhancement estimate changes the uncertainty of the RL by less than 1%

Observation: TAP recommends that Annex 5 "Calculating a reference level" be updated with the corresponding final values for emissions and removals in the reference period

Ind 6.2 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: I. Accounting Area II. Activity data (e.g., forest-cover change or transitions between forest categories) III. Emission factors IV. Average annual emissions over the Reference Period V. Adjusted emissions Any spatial data used to adjust emissions, if applicable. [Forest definition used in the construction of the Reference Level 9.2] [Description of method used for calculating the average annual historical emissions over the Reference Period 8.3] [Activity data &emission factors used for calculating the average annual historical emissions over the Ref. Period 8.3] [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 9.1]	**YES**

All the items listed in this indicator have been displayed publicly in the ER-PD and its annexes. Also, additional information (land use change maps) has been made available to the TAP team, improving the level of assessment done.

Emission factors for deforestation activity are obtained from the National Forest Inventory which is publicly available on the REDD+ webpage (annex 9). Emission factors for afforestation are obtained from the default values of IPCC. 5 tdm/ha/year and 7 tdm/ha/year for mesophilic and ombrophilous area respectively.

Average annual emissions over the Reference Period are transparently estimated and variables, data and methods are explained in the ER-PD. The REDD+ CIV team has also provided the spreadsheets with calculations to the TAP team.

On the other hand, the estimation of the emission factor for degradation is briefly explained in the ER-PD and so the TAP is unable to assess whether the value used is coherent with reality. The emission factor for degradation has been modified from the Advanced Draft ER-PD to the Final version of the ER-PD. In chapter 8.3.3, it is said that the EF is obtained from the same source as for deforestation: the national inventory (the TAP understands that is referring to the National Forest Inventory), however, the key issue is to understand whether the degradation definition used for obtaining the activity data is compatible with the degradation definition used in the National Forest Inventory.

Observation: Côte d'Ivoire shall provide additional evidence to demonstrate the correctness of the use of degradation emission factors (dense to open forest) with degraded forestland obtained with the sampling method for activity data. (NB This topic is also raised under indicator 14.3).

C.7 Sources of uncertainty are systematically identified and assessed in Reference Level setting and Measurement, Monitoring and reporting

Ind 7.1 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. [Activity data and emission factors used for calculating the average annual historical emissions over the Reference Period 8.3] [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 9.1] [Identification and assessment of sources of uncertainty 13.1]	**YES**

The ER-PD includes a complete section for the quantification of the overall uncertainty in determining the reference level (chapter 12). This section summarizes the approach followed to identify, assess, minimize and quantify uncertainty using the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (Chapter 3).

This section also includes the analysis of the sources of uncertainty (systematic and random errors) and their contribution to overall uncertainty, assessed qualitatively as "low" or high".

In previous sections of the ER-PD, there is also an analysis of the main uncertainties and an estimate of the accuracy and explanation of the assumptions used in the estimate of the emission factors and activity data for deforestation, degradation and carbon enhancement.

Observation: visual interpretation of sampling units in the degradation analysis could be a source of systematic or random uncertainty and this topic is raised in indicator 8.1.

Ind 7.2 The sources of uncertainty identified in Indicator 7.1: are assessed for their relative contribution to the overall uncertainty of the emissions and removals. [Identification and assessment of sources of uncertainty 13.3]	**YES**

The previous versions of the ER-PD did not consider systematic errors due to erroneous assumptions made for the calculation of the reference level (e.g. all deforested area was considered to be converted to cacao plantations). The TAP requested to further improve estimations of emissions and systematic errors have been reduced considerably as a result of the discarding of those assumptions.

On the other hand, sources of uncertainty identified in Indicator 7.1 have been assessed for their relative contribution to the overall uncertainty of the emissions and removals. The assessment has been done qualitatively for activity data (measurement error, representativeness, sampling error), emission factor (DBH, height, wood density, root-to-shoot ratio, biomass allometric equation, sampling error and representativeness error) and calculation (model error). The assessment of the sources of uncertainty (systematic and random errors) is done against their contribution to overall uncertainty, assessed qualitatively as "low" or high". Most of these sources of uncertainty are also included in the quantitative estimation of uncertainty (chapter 12.2 of the ER-PD).
Finally, a sensitivity analysis has been elaborated, permitting a better understanding of the main sources of uncertainty. The sensitivity analysis was carried out using the error propagation model. The following sources were identified as the most important:

- Reducing the uncertainty of activity data for deforestation to 20% reduces the uncertainty of the REL from 17.3% to 14.5%, i.e. below the 15% threshold.
- By contrast, reducing the uncertainty of activity data for degradation to 20% only reduces the uncertainty of the REL from 17.3% to 16.83% and reducing the uncertainty of activity data of reforestation to 20% does not have any impact.
- Reducing the uncertainty of the AGB+BGB to just 5%, would reduce REL uncertainty to 15.2%.

- Significantly reducing the uncertainties related to the DOM pool or the carbon stock enhancement estimate reduces the uncertainty of the RL by less than 1%

C 8 The ER Program, to the extent feasible, follows a process of managing and reducing uncertainty of activity data and emission factors used in Reference Level setting and Measurement, Monitoring and reporting.

Ind 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. [Activity data and emission factors used for calculating the average annual historical emissions over the Reference Period, 13.2] [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area]	**NO**

There are two documents available at REDD+ Bibliothèques (http://www.reddplus.ci/biblioteques) with information that can be used to replicate activity data analyses and emission factor calculations, thus they can be considered as Standard Operating Procedures (SOPs): "DONNÉES FORESTIÈRES DE BASE POUR LA REDD+ EN CÔTE D'IVOIRE (CARTOGRAPHIE DE LA DYNAMIQUE FORESTIÈRE DE 1986 À 2015)" and "INVENTAIRE DE LA BIOMASSE FORESTIÈRE POUR L'ESTIMATION DES FACTEURS D'ÉMISSION".

A set of quality controls and quality assessments were applied to the process of obtaining the information and estimating activity data and emission factors. Also, in chapter 9 on the approach for measuring, monitoring and compiling reports, there are a set of quality controls associated with the process for obtaining activity data.

The analysis of uncertainties described in Criteria 7 and 8, however, has been presented as a stand-alone process and has not been implemented as an iterative process. SEP-REDD+ should consider an overall plan to minimize systematic errors, focusing on the larger sources of error and sensitivity analysis. After new data is collected, criteria 7 and 8 can be repeated to identify improvements needed for MMR.

In addition, there is a systematic error that is not considered and needs to be presented as one. The Emission Factor for deforestation takes into account the average carbon in the biomass of post-deforestation: cocoa plantations (above-ground, below-ground biomass and litter). Thus, the emission factor is now based on a net approach, as recommended by the TAP, but the assumption that all of the deforested area is converted to cocoa plantation is not valid. The study carried out using the Collect Earth tool on the program area revealed that the areas of forest lost were replaced not just by cocoa (79.44%), but also by other land uses (20.56%). Thus, while Côte d'Ivoire has made a more accurate estimation of emissions associated with deforestation by shifting from a gross approach to a net approach, the assumption that all deforested areas are converted to cocoa plantations still remains after the TAP requested the modification of the emission factor in previous TAP reports. This is not a problem of overestimation of emissions, since cocoa plantations have more biomass than other land uses, but the country should consider this assumption, if it continues to be applied, as a potential source of systematic error and qualitatively and/or quantitatively assess it as such.

Moreover, there is another systematic or random source of uncertainty that has not been considered. The visual interpretation of the forest cover change in the activity data analysis lacks QA/QC procedures and/or SOP to calibrate the interpretation of the operators and avoid misinterpretations. The lack of QA/QC procedures may cause an overestimation of the activity data of deforestation and forest degradation, which in turn could cause an overestimation of emissions.

Lastly, Côte d'Ivoire is apparently assuming that sampling units that have had forest degradation are those that have lost some canopy cover, not those that have transited from dense to degraded forest. For example, activity data analysis found that forest that has changed from 60% to 30% belongs to degraded forests, however the emission factor applied corresponds to the transition from dense to open forest, which could be of higher volume than 60 to 30% canopy cover.

The allocation of the degradation emission factor to forestland considered degraded as per the activity data analysis can result in the overestimation of emissions (see indicator 14.3) and even if this is not the case, could be a source of bias.

Because of all the minor shortcomings listed above, the indicator is scored “no”. This is a **MAJOR** non-conformity.

Ind 8.2 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. [Activity data and emission factors used for calculating the average annual historical emissions over the Reference Period 10, 13] [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 9.1] [Identification and assessment of sources of uncertainty 13.1]	**NO**

Random errors have been identified and quantified in the overall uncertainty. Moreover, a sensitivity analysis has been done to assess the relative contribution of key variables to the overall uncertainty of the emissions and removals. The conclusion is that the uncertainty of the Reference Level can best be mitigated by reducing the uncertainty of the activity data of deforestation. This in turn can be done by increasing the sampling intensity and by improving the stratification, which doesn´t seem to be performing very well.

However, as described in indicator 8.1 above, there are other sources of systematic or random uncertainties that have not been considered in the overall uncertainty of the emissions and removals. Therefore, this indicator is scored a “no”.

This is a **MINOR** non-conformity.

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C 9 Uncertainty of activity data and emission factors used in Reference Level setting and Measurement, Monitoring and reporting is quantified in a consistent way, so that the estimation of emissions, removals and Emission Reductions is comparable among ER Programs

Ind 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 [Activity data and emission factors used for calculating the average annual historical emissions over the Reference Period 13.1] [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 9.1]	**YES**

The uncertainty associated with activity data and emission factors has been quantified using accepted international standards. The methodology used to estimate average annual GHG emissions in the reference period is based on the provisions of the 2006 IPCC guidelines for national GHG inventories.

Following the identification of uncertainties and an assessment of their relevance and contribution to the overall uncertainty, uncertainties are quantified properly and then aggregated into a single uncertainty estimate for the RL using error propagation. Estimation of uncertainties are considered correct and complete by the TAP team.

Observation: while MonteCarlo methods were considered unnecessary at this stage, in the future it will be necessary to estimate the uncertainty of emission reductions with this method.

Ind 9.2 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 [Quantification of uncertainty in Reference Level setting 13.2]	**N.A**
N/A	
Ind 9.3 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. [Quantification of uncertainty in Reference Level setting 13.2]	**N.A**
N/A	
C 10 The development of the Reference Level is informed by the development of a Forest Reference Emission Level or Forest Reference Level for the UNFCCC	
Ind 10.1 The Reference Level is expressed in tons of carbon dioxide equivalent per year [Estimated Reference Level 9.7]	**YES**
This is correct, the Reference Level is expressed in tons of carbon dioxide equivalent per year.	
Ind 10.2 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 [Relation between the Reference Level, the development of a FREL/FRL for the UNFCCC and the country's existing or emerging greenhouse gas inventory 9.8]	**YES**
Section 8.6 of the Advanced Draft ER-PD described the significant consistency between the ERP reference level (ERPRL) and the National Forest Reference Level (NFRL): "indeed, the data used are from the same sources, in the same period, and the same processing method were used". While this consistency was important, it was also necessary to explain how the processes for the elaboration of the respective documents were aligned. In the final version of the ER-PD, SEP-REDD+ improved this section, mentioning that the same institutions, coordinated by the SEP-REDD +, have developed the ERPRL and the NFRL, with the technical support of the FAO for the determination of activity data and emission factors, which served as basis for their development. The key Ivorian institutions involved and their activities are: (i) the BNETD / CIGN that produced the maps, (ii) the SODEFOR that collected the forest inventory data, and (iii) the SEP-REDD + for the determination of areas of change in land use, biomass per stratum, for emission/removal calculations, and associated confidence intervals. The data sources and methodologies used are the same. However, the experience gained from the ER-PD, particularly with the integration of new activities (forest degradation), will allow updating the national FRL by 2020.	

Ind 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 [Relation between the Reference Level, the development of a FREL/FRL for the UNFCCC and the country's existing or emerging greenhouse gas inventory 9.6]	**YES**
Section 8.6 of the ER-PD describes the perfect correspondence between the ERP reference level and the Biennial Update Report (2017): "indeed, the data used are from the same sources, in the same period, and the same processing method were used". This sections confirms that, given the experience gained with the development of the forest reference levels, the MRV REDD+ system will develop GHG inventories for the LULUCF sector, and these data will be transmitted to the NCCP, which will make them available for compilation and integration into IGES and BUR for notification to the UNFCCC.	
C 11 A Reference Period is defined	
Ind 11.1 The end-date for the Reference Period is the most recent date prior to two years before the TAP starts the independent assessment of the draft ER Program Document and 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 [Reference Period 9.1]	**YES**
The end-date for the Reference Period is 2015, the most recent date for which forest-cover data is available to enable IPCC Approach 3. The ERP change map for assessing the forest/deforestation/afforestation areas is extracted from the national deforestation map used for the national reference level, which is built considering the years 1986, 2000 and the last available year is 2015.	
Ind 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. [Reference Period 9.1]	**YES**
The start-date for the Reference Period is 15 years before the end-date. This is the same reference period used for constructing the NRF because of the availability and regular supply of good quality satellite data, and was done in the interest of harmonization with the national reference level, submitted to the UNFCCC, which covers the same period. In addition, the ERP change map for assessing the forest/deforestation/afforestation areas is extracted from the national deforestation maps for 1986, 2000 and 2015 used for the national reference level. The aim is to have sub-national reference levels harmonized with the national reference level.	
C 12 The forest definition used for the ER Program follows available guidance from UNFCCC decision 12/CP.17	
Ind 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 Forest Reference Emission Level or Forest Reference	**YES**

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. [Forest definition used in the construction of the Reference Level 9.2]	
The forest definition used to construct the NERF is aligned with the definition sent by the Côte d'Ivoire to the UNFCCC, which has been formalized in Côte d'Ivoire's July 2014 Forest Law. The exact definition is provided in section 8.2 of the ER-PD, also including the four forest types: sudan savanna, pre-forest (i.e. forest-savanna transition), mesophilic and ombrophilous. Consistency between ER-PD and Biennial Update Report is also ensured by the use of the same definition for the forest in AFOLU sector (mentioned in section 8.6 of the ER-PD).	
C 13 The Reference Level does not exceed the average annual historical emissions over the Reference Period. For a limited set of ER Programs, the Reference Level may be adjusted upward by a limited amount above average annual historical emissions. For any ER Program, the Reference Level may be adjusted downward.	
Ind 13.1 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 [Average annual historical emissions over the Reference Period 9.6, 13.2]	**YES**
The Reference Level is equivalent to the average annual historical emissions over the Reference Period.	
Ind 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 (country or jurisdictional area); (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. [Explanation and justification of proposed upward or downward adjustment to the average annual historical emissions over the Reference Period, Quantification of the proposed upward or downward adjustment to the average annual historical emissions over the Reference Period 9.6].	**N.A**
N/A	
Ind 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.	**N.A**

[Explanation and justification of proposed upward or downward adjustment to the average annual historical emissions over the Reference Period, Quantification of the proposed upward or downward adjustment to the average annual historical emissions over the Reference Period 9.6]	
N/A	
Ind 13.4 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 [Explanation and justification of proposed upward or downward adjustment to the average annual historical emissions over the Reference Period, Quantification of the proposed upward or downward adjustment to the average annual historical emissions over the Reference Period 9.6]	**N.A**
N/A	
C 14 Robust Forest Monitoring Systems provide data and information that are transparent, consistent over time, and are suitable for measuring, reporting and verifying emissions by sources and removals by sinks, as determined by following Criterion 3 within the proposed Accounting Area	
Ind 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. [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 10.1]	**YES**
The ER Program monitors emissions by sources and removals by sinks in deforestation and carbon enhancement using the same methods to those used to set the Reference Level. However, forest degradation has been taken into account in the reference level in the advanced draft version of the ER-PD. The MRV system will estimate and monitor degradation in the same way as deforestation (activity data). However, a plan to improve the estimation of activity data on forest degradation has been developed and should enable the country to have, by the first half of 2019, a national definition of forest degradation and a degradation methodology for its mapping and estimation with more precise data and methods. As per the ER-PD, forest degradation will have a different method to estimate emissions in the monitoring period than the one used to set the Reference Level. **Observation**: the country will have to present this new method in future phases and demonstrate that is also applied to the reference level, with the use of the Guidance on Technical corrections to GHG emissions and removals reported in the reference period.	
Ind 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 [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 9.1]	**YES**

Activity data will be determined periodically, in line with the indicator requirement, every two years during the Term of the ERPA.

It has been said in the ER-PD that deforestation in the ER Program area is the land use conversion from forestland to other land uses: cocoa farming (79.44%), food crops (about 8%), other land uses (about 7% represented by bare soils and grasslands), rubber crops (4.36%) and oil palm (1.22%). The TAP understands that this is the demonstration to support the assumption that historical deforested areas never revert to forest and are not temporary un-stocked forest.

Observation: in order to maintain consistency with the reference level, the TAP recommends that Côte d'Ivoire keep track of the conversions occurring during the monitoring period. If only forest-non forest category is detected (as it was proposed in the First Draft ER-PD), then when data is obtained every two years, there could be a risk that a temporarily un-stocked area is considered as deforested area, and the same area is considered within afforestation activity once the forest has recovered. According to the REDD+ National Strategy and ER program, the forest definition includes "areas which are temporarily unwooded following the clear cutting involved in forest management practices or due to natural causes, and whose regeneration is expected to take place within 5 years". If clear-cut areas are erroneously considered as deforested, this would lead to an inappropriate accounting for emissions from deforestation and removals from afforestation in the ER Program area. The assumption that deforested areas never revert to forest will have to be tested through supporting evidence, to be generated during the implementation period.

Ind 14.3 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 [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 10.1]	**NO**

Emission factors and the methods used to determine emission factors for deforestation and afforestation activity are indeed the same for the Reference Level setting and for the Monitoring. Emission factors for these activities are obtained from the National Forest Inventory, so they are considered as IPCC tier 2. Even though the country is planning to carry out a new national forest inventory, the data to be generated by the latter will not be used in the monitoring.

In the Advanced Draft ERPD, the emission factor for degradation was given as 222.72 tCO_2/ha. Following the TAP request to use a net emission factor instead, the Final ERPD provides two emission factors, one for each forest type: Ombrophilous 179.82 tCO_2/ha and Mesophilous 115.26 tCO_2/ha. In addition, emission factors for deforestation now take into account that deforestation may occur in either dense or degraded Ombrophilous or Mesophilous forests. Previous (left) and actual (right) emission factors are presented in the tables below.

Emission Factors			
Land cover change type	**Emission factor [tCO2/ha]**	**90% confidence interval [tCO2/ha]**	**90% confidence interval [%]**
Déforestation Forêt Ombrophile (D_{FO})	297.53	75.82	**25.48%**
Déforestation Forêt Mésophile (D_{FM})	236.80	30.12	**12.72%**
Forest degradation	222.72	24.29	**10.90%**

Emission Factors			
Land cover change type	**Emission factor [tCO2/ha]**	**90% confidence interval [tCO2/ha]**	**90% confidence interval [%]**
Déforestation Forêt Ombrophile (D_{FO}) dense	426.46	62.69	**14.70%**
Déforestation Forêt Mésophile (D_{FM}) dense	295.71	42.79	**14.47%**
Déforestation Forêt Ombrophile (D_{FO}) degradée	246.64	39.20	**15.89%**
Déforestation Forêt Mésophile (D_{FM}) degradée	180.46	29.58	**16.39%**
Forest degradation Ombrophil	179.82	62.73	**34.88%**
Forest degradation Mésophile	115.26	42.84	**37.17%**

To fully comply with this indicator, SEP-REDD+ would need to provide further evidence on how the emission factor for degradation activity can be applied to the results from Collect Earth. As per TAP understanding, the determination of degradation emission factor is the conversion from dense to open forest (for example 100%-70% canopy cover to 50-30% canopy cover). On the other hand, degradation activity data could constitute a partial loss of canopy (e.g. 60% canopy

cover to 30%). If such evidence cannot be provided, this should be recognized as a source of uncertainty and managed in the corresponding section.

Evidence is needed on how emissions for degradation activity will be estimated in the monitoring period, so as to demonstrate that the same method used in the setting of the reference level will be used for the monitoring period. However, the existing SEP-REDD+ plan to improve the estimation of activity data on forest degradation will result, by the first half of 2019, in a detailed national definition of forest degradation and a methodology for its mapping and estimation with more precise data and methods. Côte d'Ivoire must demonstrate that the same emission factor will be used for Reference Level setting and for Monitoring, when new degradation emission factors are generated.

This is considered a **minor non-conformity.**

C 15 ER Programs apply technical specifications of the National Forest Monitoring System where possible

Ind 15.1 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. [Relation and consistency with the National Forest Monitoring System 10.3]	**YES**

In the case of the Côte d'Ivoire ER-PD, there is no need to articulate this since the Forest Monitoring System used by the ER Program is the National Forest Monitoring System.

C 16 Community participation in Monitoring and reporting is encouraged and used where appropriate

Ind 16.1 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 [Measurement, monitoring and reporting approach for estimating emissions occurring under the ER Program within the Accounting Area 10.1, 10.3]	**YES**

The ER-PD refers to various instances of promoting community participation in monitoring and reporting, e.g. in Section 5, where reference is made to the adoption of a trial approach to community monitoring of forests in response to comments received from local stakeholders, and to the participatory development of the forest monitoring system. It is unclear, however, whether this trial approach will be mainstreamed during ERP implementation. It would be good to clarify this prior to ERP implementation. In Section 9, the ER-PD also refers to the involvement of NGOs in data collection for the Safeguard Information System and to the involvement of NGOs and independent mandated observers in monitoring of the implementation of decisions following arbitration, which would presumably create space for local community participation as well.

C 17 The ER Program is designed and implemented to prevent and minimize potential displacement

Ind 17.1 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. [Identification of risk of Displacement 11.1]	**YES**

Section 10 of the final ER-PD discusses the risk of displacement related to four major drivers of deforestation and degradation: (i) expansion of cocoa farming; (ii) illegal logging for timber and fuelwood; (iii) demographic pressures (migration into the ER Program area); and (iv) artisanal gold mining. The risk assessment for these four drivers is low, medium, medium and low, respectively – an assessment that is more plausible than the assertion that all four displacement risks cited above were low in the first draft. The description of the risk mitigation measures for each of the four drivers has also been substantially extended and improved in comparison to the initial draft ER-PD. The citing of investments to bring about a major improvement in forest governance to address (ii) illegal logging for timber and fuelwood, is especially pertinent, as the artisanal and industrial plantations for timber and fuel promoted by the ERP will not have an immediate mitigation effect, though in the medium to long term these plantations may help to relieve pressure on forests. For (iii) demographic pressures, it would seem that migration is partly (or even largely) beyond the control of the ER program, and depends in part on factors that are hard to predict, such as climate change not just in Côte d'Ivoire itself, but also in other countries that have provided the country with migrants in the recent past, such as Burkina Faso and Mali. The TAP team was unable to meet with the mining sector during its visit, and the ERPD does not provide much information on the nature of the artisanal mining activity (e.g. duration of exploitation of mining sites) and on actual or potential incentives for artisanal miners to comply with mining laws, so it is hard to say whether the risk of displacement related to driver (iv) artisanal gold mining is low or not. Nevertheless, the risk mitigation measures suggested for artisanal gold mining are sound, so this is not considered to be a non-conformity.

Observation: It would be helpful if the SEP-REDD+ could provide additional evidence for the low displacement risk ranking for artisanal gold mining.

Ind 17.2 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. [ER Program design features to prevent and minimize potential Displacement 11.2]	**YES**

As noted under indicator 17.1 above, the description of the risk mitigation measures for each of the four drivers of potential displacement has been substantially extended and improved in comparison to the initial draft ER-PD. For (iii) demographic pressures, since migration is partly beyond the control of the ER program, this risk warrants careful monitoring during ERP implementation, as noted in the ERPD.

Ind 17.3 By the time of verification, the ER Program has implemented its strategy to mitigate and/or minimize potential Displacement	**N.A**

Only applicable at the time of verification.

Ind 17.4 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	**N.A**
Only applicable at the time of verification.	
C 18 The ER Program is designed and implemented to prevent and minimize the risk of reversals and address the long-term sustainability of ERs	
Ind 18.1 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 [Identification of risk of Reversals 12.1]	**YES**
The ER-PD presents the assessment of the risk of reversal in chapter 11. Four main risks have been assessed, as requested by the risk assessment tool: i) Lack of broad and long-term support from stakeholders, ii) Lack of means of institutional action and / or inoperative vertical / intersectoral coordination, iii) Lack of long-term effectiveness in addressing the underlying factors and iv) Exposure and vulnerability to natural disturbances. There is one risk that was assessed as low and therefore does not contribute to the percentage that is set aside for reversals: Exposure and vulnerability to natural disturbances.	
Ind 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 [ER Program design features to prevent and mitigate Reversals 12.2]	**YES**
The ER-PD does not include the "ER Program design features to prevent and mitigate Reversals" chapter. Mitigation measures, however, are provided in section 11.1. Following an earlier TAP review comment citing institutional capacity issues for SODEFOR, one of the key implementing partners for the ERP, the risk associated with the "institutional capacity for implementation and sustainability" was upgraded from low to medium. The risk mitigation strategy for possible shortfalls in institutional capacity of key ERP implementing agencies has also been enhanced in the final version of the ERPD. **Observation**: At the beginning of chapter 11, reversals are called "inversions" (the French term for "reversals"), which could give rise to confusion. It would be preferable if the ERPD stuck to standard terminology from the MF.	
C 19 The ER Program accounts for Reversals from ERs that have been transferred to the Carbon Fund during the Term of the ERPA	
Ind 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	**YES**

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), and 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 Pro [Reversal management mechanism, Selection of Reversal management mechanism 12.3]	
The country has chosen Option 2.	
C 20 The ER Program, building on its arrangements put in place during the readiness phase and during the Term of the ERPA, will have in place a robust Reversal management mechanism to address the risk of Reversals after the Term of the ERPA	
Ind 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	**N.A**
Only applicable before the end of the ERPA term.	
Ind 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	**N.A**
Only applicable before the end of the ERPA term.	
C 21 The ER Program monitors and reports major emissions that could lead to reversals of ERs transferred to the Carbon Fund during the Term of the ERPA	
Ind 21.1 The ER Program Monitoring Plan and Monitoring system are technically capable of identifying Reversals [Monitoring and reporting of major emissions that could lead to Reversals of ERs 12.4]	**YES**
The Ministry in charge of the environment, the SEP-REDD+, whose MRV unit has seen its capacities enhanced from a technical, material and human perspective as part of the REDD+ readiness phase, will supervise and coordinate all forest monitoring system activities at national and ER-P level. It will coordinate the biennial production of activity data on a national and ER-P scale. Activity data will be produced in collaboration with CNTIG, SODEFOR, OIPR and civil society (as part of the communal monitoring of forests) and the BNETD/CIGN.	

Civil society will take an active part in MRV activities as part of the communal monitoring of forests.

The collection and generation of data for calculating emission factors will be supervised by teams from the Ministry in charge of forests which will be reinforced through the national forest inventories project financed by the C2D Program (the France-Ivory Coast debt conversion agreements). This will involve SODEFOR and OIPR.

The quality control of data generated will be undertaken by national universities and research centers in collaboration with civil society

In summary, Côte d'Ivoire has a good MRV team capable of detecting reversals.

Ind 21.2. 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.	**N.A**

Only applicable at the time a reversal occurs and at the time of verification.

C 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 conservativeness factors for deforestation listed in the MF. 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

[Ex-ante estimation of the Emission Reductions 14.3]	**YES**

According to the calculations in section 12 of the ER-PD and associated spreadsheets, the overall level of uncertainty, associated with estimates of activity data and emission factors, for the reference scenario increases to 17.3%, which enables the emission reductions portion to be set aside, fixed at 4% (conservativeness factor), to compensate for the level of uncertainty.

Emissions from degradation activity is considered in the overall uncertainty since spatially explicit activity data (IPCC approach 3) and high-quality emission factors (IPCC Tier 2) are used. Thus, the same conservativeness factor (4%) can be applied to degradation and not the general conservativeness factor of 15% for proxy-based approaches.

In section 11, the assessment of the risk of reversals associated with the ER-P, based on FCPF-CF directives, concludes that 23% of emission reductions must be set aside as an ER-P buffer reserve.

C 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

(i) [Participation under other GHG initiatives 14.1]	**YES**
There are no indications for crediting activities outside the ER Program. Mitigation activities in Cote d'Ivoire are targeted by multiple initiatives: the New York Declaration on Forests, the Mondelez Program, and others. However, such activities appear not to aim at generating tradable ERs. Their alignment with the ER Program is a question of activity design and potentially benefit sharing (see Indicators 29-33), not double counting. Potential crediting conflicts with the country's Nationally Determined Contribution (NDC) target may occur in the future. At this stage, however, trading and crediting options under the Paris Agreement are not yet consolidated enough to raise concerns. The explicit reference to the NDC target (cf. section 2.2 of the ER-PD) and the goal to have the program help implement the target, is a forward-looking statement that points to the integration of REDD+ accounting and NDC accounting. Double counting risks should be addressed within the sections on data management systems and registries (see Indicators 37 and 38).	
(ii) [Data management and Registry systems to avoid multiple claims to ERs 19.2]	**YES**
Installation of a comprehensive data management and registry framework is foreseen (for details see below Indicators 37 and 38).	
C 24 The ER Program meets the World Bank social and environmental safeguards and promotes and supports the safeguards included in UNFCCC guidance related to REDD+	
Ind 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 [Description of how the ER Program meets the World Bank social and environmental safeguards and promotes and supports the safeguards included in UNFCCC guidance related to REDD+ 15.1]	**YES**
As in many other REDD+ countries, the Strategic Environmental and Social Assessment process (SESA, Jan – Nov 2016), in Côte d'Ivoire was undertaken before the national REDD+ strategy had been developed. As a consequence, the latter is fully informed by the SESA and has been significantly shaped by it. Following TAP comments on the Advanced Draft version of the ERPD, the SESA report and annexes have been posted on the REDD+ CIV website and a hyperlink included in Section 14.1.1 of the final ER-PD. The ER-PD also contains a useful table listing the environmental and social standards	

(ESS[1]) that will be potentially triggered by each of the five major REDD+ strategic options, as well as the related safeguard instruments.

The SEP-REDD+ has also developed a Safeguards Information System (SIS) based on the UNFCCC safeguards. For this purpose, it facilitated the creation of a framework of 43 criteria and 84 indicators based on the 7 UNFCCC safeguards, through a participatory process. For implementation of the SIS, the involvement of an external organization for independent quality control of the safeguards information is planned. The first report on the application of REDD+ Safeguards in Côte d'Ivoire was due to be submitted to the UNFCCC in December 2018.

Ind 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 [Description of how the ER Program meets the World Bank social and environmental safeguards and promotes and supports the safeguards included in UNFCCC guidance related to REDD+ 15.1]	**YES**

The safeguard instruments include: (i) an environmental and social management framework (ESMF); (ii) a physical cultural resources management framework (PCRMF); (iii) a Pest and Pesticide Management Plan (PPMP); (iv) a Resettlement Policy Framework (RPF); and (v) a Process framework for Access to Natural Resources (PF). The development of these five safeguard instruments benefited considerably from the safeguards instruments and documents that were prepared in a participatory manner in 2017 for the REDD+ project funded by the Forest Investment Program. A manual on Free, Prior and Informed Consent (FPIC) is still under preparation. The preliminary versions of the safeguard instruments were the subject of a final consultation meeting in early November 2018, followed by public validation meetings conducted by the National Environmental Agency (ANDE) and attended by stakeholders from 15 administrative regions including the five regions of the ERP, between 10 and 21 December 2018. The final versions of these safeguard instruments have now been validated and posted on http://reddplus.ci/bibliotheques/rapports/, hence this indicator is now considered as met.

Observation: In Section 2 of the ERPD, Table 1 "REDD+ Readiness tasks" still shows the World Bank safeguards instruments as "under validation". This information should be updated.

C 25 Information is provided on how the ER Program meets the World Bank social and environmental safeguards and addresses and respects the safeguards included in UNFCCC guidance related to REDD+, during ER Program implementation

Ind 25.1 Appropriate monitoring arrangements for safeguards referred to in Criterion 24 are included in the Safeguards Plans [Description of arrangements to provide information on safeguards during ER Program implementation 15.2 and 6.1]	**YES**

[1] The World Bank's new Environmental and Social Framework (ESF) came into force on October 1st 2018, and will apply to all Bank-managed investments approved after that date. The ESF consists, among others, of 10 environmental and social standards (ESS). In practical terms, the safeguard instruments developed for the ER-PD under the Bank's previous environmental and social safeguards policies will remain relevant. See https://www.worldbank.org/en/projects-operations/environmental-and-social-framework

The monitoring arrangements foreseen for the Safeguards Information System (SIS) based on the UNFCCC safeguards are quite well-developed, including the involvement of an external organization in charge of independent quality control of the safeguards information collected. The description of the World Bank environmental and social safeguard monitoring arrangements, which was missing from the Advanced Draft ERPD, has been substantially addressed in the final ERPD, and detailed in the recently validated safeguard instruments referred to above. Furthermore, the final version of the ERPD clarifies that the SIS will also provide information on the implementation of World Bank social and environmental safeguards. In addition, following comments from the TAP on the low estimate of the cost of implementing the safeguards, this budget item has been more than doubled to USD 1,050,000 (equivalent to almost 2% of total ERP implementation costs).

Ind 25.2 During ER Program implementation, information on 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.	**N.A**

Only applicable at the time of verification.

C 26 An appropriate Feedback and Grievance Redress Mechanism (FGRM) developed during the Readiness phase or otherwise exist(s), building on existing institutions, regulatory frameworks, mechanisms and capacity

Ind 26.1 An assessment of existing FGRM, including any applicable customary FGRMs, is conducted and is made public. The FGRM applicable to the ER Program demonstrates the following: 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; ii) Access to adequate expertise and resources for the operation of the FGRM [Description of the Feedback and Grievance Redress Mechanism (FGRM) in place and possible actions to improve it 15.3]	**YES**

The assessment of existing Feedback and Grievance Redress Mechanisms (FGRM) that was carried out for the development of the proposed REDD+ FGRM has now been posted on the Côte d'Ivoire REDD+ website, as mentioned in Section 14.3 of the final version of the ERPD, see http://reddplus.ci/download/etude-relative-a-lelaboration-dun-mecanisme-de-reglement-des-plaintes-et-des-recours-dans-le-cadre-du-processus-redd/?wpdmdl=9320

The proposed REDD+ FGRM described in the ER-PD (and also in the Resettlement Policy Framework) builds on customary FGRMs and is well-articulated with existing informal conflict resolution arrangements. The description of how it will work in practice has been significantly improved in the final version of the ERPD. The implementation of the FGRM will start with two pilot regions (one of which, Nawa, is in the ERP area) in January 2019 and a training program for FGRM

committee members planned for February-March 2019. The expertise and resources for the implementation of the FGRM have also been clarified in the final ER-PD version.

Observation: the costs of implementing the FGRM is estimated at less than 1% of total ERP costs, which despite reliance on local conflict resolution mechanisms, might be an underestimate. This should be carefully monitored during implementation.

Ind 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 **[**Description of the Feedback and Grievance Redress Mechanism (FGRM) in place and possible actions to improve it 15.3**]**	**YES**

The description of the REDD+ FGRM in the ER-PD clearly lays out the structure of the complaints mechanism and the institutional responsibilities for its implementation. The final version of the ERPD also contains additional details on how the mechanism will work in practice, as mentioned under 26.1 above.

Ind 26.3 If found necessary in the assessment mentioned in Indicator 26.1, a plan is developed to improve the FGRM [Description of the Feedback and Grievance Redress Mechanism (FGRM) in place and possible actions to improve it 15.3]	**YES**

The issues highlighted above relate more to the description of the FGRM in the ER-PD than to the quality of the proposed FGRM itself. Therefore, a plan to improve the FGRM itself will not be necessary and the indicator is considered to be met.

C 27 The ER Program describes how the ER Program addresses key drivers of deforestation and degradation

Ind 27.1 The ER Program identifies the key drivers of deforestation and degradation, and potentially opportunities for forest enhancement **[**Analysis of drivers and underlying causes of deforestation and forest degradation, and existing activities that can lead to conservation or enhancement of forest carbon stocks 4.1]	**YES**

The key drivers of deforestation and forest degradation are clearly identified and quantified in Figures 4 and 9 (Section 4.1), as are the activities that could lead to the preservation and enhancement of existing carbon stocks, in Table 6.

Ind 27.2 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	**NO**

[Description and justification of the planned actions and interventions under the ER Program that will lead to emission reductions and/or removals 4.3] [Institutional and implementation arrangements 6.1]	

The ER-PD includes a thorough overview of the planned ER Program Measures and how they address the key drivers of deforestation and degradation in section 4.3. Section 6.1 of the contains a good description of the institutional coordination and implementation arrangements, including details on ER-P monitoring & evaluation and on trans-boundary cooperation with Liberia.

In order to ascertain whether the proposed ERP interventions are likely to be effective in addressing the drivers of deforestation, the inclusion in the final ER-PD of the results of the recent report on the technical and economic/financial feasibility of the proposed agroforestry alternatives for the smallholder (cocoa) farmers carried out recently is essential.[2] In quantifying the delays or reductions in land use revenues participating farmers will face, this will also help to "calibrate" the compensations to be paid under the planned Payment for Environmental Services (PES) scheme.
This is a minor non-conformity.

C 28 The ER Program has undertaken and made publicly available an assessment of the land and resource tenure regimes present in the Accounting Area

Ind 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 [Description of land tenure systems, analysis of laws and regulatory framework 4.4 and 4.5, stakeholder consultation process 5.1]	**YES**

The ER-PD introduces the reader to the law of property titles in CIV, namely the range of titles that can be established on lands. The Land Law of 1998 (*Loi sur le foncier rural No 98 – 750*), which applies to areas other than classified forest land, urban areas, and specific areas reserved for official purposes, distinguishes permanent (or property) titles to the land and transitional titles, including customary land holdings. It provides for a mechanism to establish permanent title and to transfer transitional (customary) land titles into permanent land titles (via land ownership certificates).

[2] SEP-REDD+, ONU-REDD et EFI 2017. Production durable de cacao en Côte d'Ivoire : besoins et solutions de financement pour les petits producteurs.

The ER-PD also describes key provisions of CIV's civil code, which defines the concept and the scope of property rights including concerning the claim to fruits (sec. 544 et seqq. Code Civil).

A key land tenure challenge relates to the uncertainty of land title, in particular regarding the formal recognition of customary title of communities. The overview of land tenure conflicts prevalent in the Accounting Area and creating pressure on forest and other land resources (sec 4.2) is helpful to position the program in its ambition and to understand the challenges it faces.

As Law No 89/750 recognizes customary rights in principle, it has conferred certain governance rights to Rural (Village) Land Management Committees (CVGFR) composed mainly of local communities (Decree No. 99-593 of 13 October 1999 concerning the organization and powers of Rural Land Management Committees).

While formalization procedures are still lagging, a participatory process for the delimitation of village territories was ratified more recently by Decree No. 2013-296 of May 2nd, 2013. The new procedure allows formal delimitation based on the history of the constitution of the village territory. It uses participatory mapping methods and valid the results during public meetings bringing together the inhabitants of the targeted villages.

In order to accelerate the implementation of the rural land reform and strengthen land governance, Côte d'Ivoire created the Rural Land Agency (AFOR) on August 3rd and is about to install another facilitative body, the Independent Rural Land Observatory (expected to be operational in 2019).

It is noted that titling is not possible in classified and protection forests. Here, customary rights are restricted to access rights and rights of – low impact/sustainable – usage.

Intrusion in classified and protection forests – mostly by outside/migrant groups –occur not infrequently. The Cote d'Ivoire Government has launched several campaigns – notably within the SODEFOR program – to remedy the situation through a mix of incentives for intruders and enforcement action.

A separate tenure-related challenge is presented in the form of a relatively strict terra-nullius-regime. Law No 98-750 lays down that any customary land that has not been claimed within 10 years of publication of the law may be declared – through administrative act – terra nullius with the consequence that it becomes state property. This creates a continuous risk for all communities which claim land but have not formalized their claim within the 10-year-window. Management and investment in the respective lands is hampered.

The wider policy and regulatory context is well described. The text provides insights in both forestry and agricultural laws, including concerning recent developments to strengthen forest protection regimes.

Ind 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. [Assessment of land and resource tenure in the Accounting Area 4.4] [Description and justification of the planned actions and interventions under the ER Program that will lead to emission reductions and/or removals 4.3]	**YES**

The ER Program aims to assist government authorities with improving tenure certainty, in particular through support to the land certification process operated by AFOR.

The land security process supported by the ER Program will be done in several steps: (i) land cover mapping (delimitation of the forests, diagnosis, clarification of the legal status of the forests); (ii) delimitation of the villages territories taking into account classified forests; (iii) further delineation of land parcels for the issuance of land certificates, (iv) the issuance of land certificates to holders of traditional rural land rights: land titles to beneficiaries of land certificates which are authorized by law and emphyteutic leases to holders of land certificates not admitted to obtaining land title (foreigners and women;, (v) the registration of existing titles; (vi) formal contractualization of relationships through rural leases between landowners and non-farmers owners, formalize de facto occupancy if possible, and (vii) the establishment of a rural land register.

The ER-PD explains that the ER Program against the design and implementation of an ambitious regulatory package, which includes implementing legislation for Law No 98-750 (to address, among others, the terra nullius threat) as well as for the 2014 Forestry Code and the built-up of enhanced institutional structures.

The ER Program is expected to provide capacity as well as institutional support.

Ind 28.3 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 [Transfer of Title to ERs 18.2]	**NO**

The ER-PD presents a rich and detailed discussion of conceptual approaches to "carbon rights". The starting point is a) an acknowledgement that there is no internationally established understanding of carbon rights, and b) that Cote d'Ivoire's law does not provide a national definition of carbon rights. It is important, therefore, as the ER-PD observes, to verify whether CIV law provides instruments or analogies in law that offer the functionalities of *rights to emission reductions* as required by the FCPF methodological framework.

The ER-PD finds in this respect that the laws of Cote d'Ivoire are not conclusive and that legislative action is required to (a) establish that the State has title to ERs, and (b) to define "carbon rights" as a "personal right" to compensation available to non-state actors in exchange for participation in the ER Program. The adoption of the legislative instrument will be preceded by a fresh round of stakeholder consultations.

Given that this legislative instrument is not yet in place and concrete preparations for legislative actions are not demonstrated, Indicator 28.3 is deemed not met (**MAJOR non-conformity**). However, it is added that the non-conformity is provisional and that the adoption of an appropriate legal instrument will make the transfer of title to ERs under an ERPA possible (see further below, Ind. 36.2).

C 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.

Description of benefit-sharing arrangements [16.1 in ER-PD of 15 Jan. 2016]	**YES**

The Advanced Draft ER-PD includes core considerations for the design of the benefit sharing plan (BSP), as developed during a regional two-day workshop and a five-day stakeholder workshop in Abidjan in September 2018. Further workshops, in particular at the regional level are foreseen on the way to BSP finalization.

The general approach appears robust. As the final ER-PD does not need to feature a fully-established benefit sharing plan, the lack of detail for a number of issues, including reward metrics (fixed payments or results-based payments, specific incentive mechanisms, and other), contribution level and inclusiveness (see also below Ind. 33.1), does not weigh against compliance with Ind. 29.

C 30 The Benefit Sharing Plan will elaborate on the benefit-sharing arrangements for Monetary and Non-Monetary Benefits, building on the description in the ER Program Document, and taking into account the importance of managing expectations among potential beneficiaries.	
Ind 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: 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. Criteria, processes, and timelines for the distribution of Monetary and Non-Monetary Benefits. 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 [Description of benefit-sharing arrangements 16.1]	**N.A.**
Not applicable.	
C 31 The benefit-sharing arrangements are designed in a consultative, transparent, and participatory manner appropriate to the country context. This process is informed by and builds upon the national readiness process, including the SESA, and taking into account existing benefit-sharing arrangements, where appropriate	
Ind 31.1 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 [Description of stakeholder consultation process 5.1] [Summary of the process of designing the benefit-sharing arrangements 16.2]	**N.A.**
Not applicable.	
C 32 The implementation of the Benefit-Sharing Plan is transparent	

Ind 32.1 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 [16.1]	**N.A**
Only applicable at the time of verification.	
C 33 The benefit-sharing arrangement for the ER Program reflects the legal context	
Ind 33.1 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 [Description of the legal context of the benefit-sharing arrangements 16.3]	**YES**

The ER-PD includes core considerations for the design of the benefit sharing plan (BSP), as developed during a regional two-day workshop and a five-day stakeholder workshop in Abidjan in September 2018. Further workshops, in particular at the regional level are foreseen on the way to BSP finalization.

The BSP will be based on four principles, namely the principle of legality (full compliance with Cote d'Ivoire's laws and international obligations), the principle of efficiency (distribution will be based on engagement and performance), the principle of equity (local populations are the main beneficiaries), and sustainability (benefits are provided on the basis of verifiable results).

Stakeholders are grouped in institutional stakeholders (authorities and organizations involved in the structural and operational management) and contributing stakeholders (such as communities, private sector firms, women and youth associations, other).

Distribution of benefits will be different in each of the three major land zones: I. Protected Areas, II. Classified Forests, III. Rural Non-Forest Areas. In Protected Areas (between 12-23 % of the Accounting Area), main beneficiaries will be the park authorities (OIPR) and environmental NGOs active in the areas. In Classified Forests (14-25% of the Accounting Area), main beneficiaries will be the relevant management authority (SODEFOR), on the one hand, and private users, on the other hand (namely logging companies, agroforestry companies, agroforestry cooperatives, *Taungya* community associations, as well as environmental NGOs. In rural/non-forest land areas (62% of the Accounting Area), the main beneficiaries are: (i) the five regional councils (*Nawa*, *Gboklé*, *Guémon*, *San-Pedro* and *Cavally*), (ii) the land agency (AFOR), (iii) the local mining departments, (Iv) agroforestry cooperatives, (v) mining cooperatives, (vi) non-state actors (individuals, communities, cooperatives) engaging in any eligible REDD+ (or "PES") activities, as well as (vii) NGOs in the field of renewable energy promotion.

The ERPA proceeds ("total profits") will be distributed according to the following shares: 16% for Protected Areas (with 14% earmarked for OIPR and 2% for environmental NGOs); 37% for Classified Forests (with SODEFOR receiving 14% and the other groups receiving between 2% and 7%); and 40% to rural/non-forest land areas (with local authorities and traditional chiefdoms receiving 10%, AFOR 8%, the PES proponents 12% and other groups and bodies between 2% and 5%. The quota for "REDD+ Management bodies" will be 7% of the total. This set-aside will serve to pay for the governance framework of the ER Program (functioning of SEP-REDD and the five regional REDD+ committees). It is intended to request advance funding under the ERPA to cover parts of the management overhead.

Observation. *Note that the main text reproduces – from the Advanced Draft ER-PD – the figure of 4% of the ERPA proceeds for REDD+ Management bodies. However, the new table 43 refers to the 7%-figure. TAP believes this latter figure to be the consolidated one given the consistency with the other distribution figures in table 43.*

The conceptual point of departure for the BSP is overall sound and convincing. The core principles of distribution seek to ensure compliance with the law and appropriately address basic REDD+ notions, namely equal access; performance

and reward; and payment on verification of results. The ER-PD also adequately aims to identify beneficiaries in line with their position in and contribution for the ER Program. Structuring along the three major land use zones – Protection Areas, Classified Forests, Rural Non-Forest Land – is both practical and conclusive. Furthermore, the ER-PD outlines the use of concise indicators and milestones according to which funds will be flexibly paid (e.g. increase in forest cover, area size increase in sustainable agroforestry (tree shade cocoa and rubber, against a zero-deforestation baseline), wood-energy plantations, and so forth).

For the adoption and implementation of the BSP, the ER-PD foresees a dual process: (1) A framework agreement between the Program Entity (Ministry of Economy and Finance) and the financial vehicle used to manage the ERPA proceeds, the Foundation for Parks and Reserves of Côte d'Ivoire (FPRCI), a not-for-profit institution that is independent from the Ivorian State and recognized as being of public utility, created by Law No. 2002-102 of 11 February 2002 relative to the creation, management and financing of national parks and nature reserves in Côte d'Ivoire; and (2) Adoption of a decree to validate the BSP as a binding executive document.

For implementation purposes, FPRCI will negotiate operational agreements with (1) OIPR, (2) SODEFOR, and (3) a yet-to-be designated "PES operator". (1) – (3) will act as implementing agents. They are in charge of negotiation sub-agreements with the relevant beneficiaries in the respective land category (environmental NGOs in Protected Areas, agroforestry business operators in Classified Forests, PES promoters in rural areas, etc.).

Chapter 17.2 adds additional information on the agreements and sub-agreements envisaged and their context within the BSP. The Government will issue a decree (on the basis of Art. 150 of the Forestry Code) stipulating that all title to ERs is with the State and that ER Program participants will be rewarded for their level of contribution and in accordance the terms of the BSP. The planned agreements and sub-agreements will recognize the allocation of ER title (to be exclusively with the State) and further specify that participants will refrain from creating any interest in the emission reductions covered by the ER Program to the benefit of a third party.

- While the general approach appears robust, concerns on the side of compliance with applicable laws, namely land tenure holdings under formal as well as customary law, persist, namely:
  Scope of beneficiaries: It should be verified that all communities actively contributing or those bearing any costs have access to the benefit sharing arrangements. Specifically, in Protected Areas and Classified Forests, clarity should be gained concerning the potential role of individuals and communities in the ER Program that do not fall into any of the categories of (as of yet recognized) beneficiaries. It is essential that the ER Program provides access and participation options for all tenure holders.

Despite these concerns, the overall benefit sharing arrangement approach is deemed compliant with Indicator 33.1. It should be verified in the course of ERPA negotiations, and upon finalization of the Benefit Sharing Plan, whether the remaining concerns have been adequately addressed.

C 34 Non-Carbon Benefits are integral to the ER Program

Ind 34.1 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 [Outline of potential Non-Carbon Benefits and identification of Priority Non-Carbon Benefits 16.1]	**YES**

Five categories of non-carbon benefits are described in section 16.1: (i) increase of incomes for households and the private sector; (ii) adopting long-term sustainable land management; (iii) clarification of land tenure; (iv) governance and forest transparency improvement; and (v) environmental co-benefits, including biodiversity and soil & water conservation. The description of how the ER Program will generate and enhance priority Non-Carbon benefits has been

improved in the final version of the ERPD, based on the key findings of the 2017 study on the mapping of multiple REDD+ benefits.[3]

Ind 34.2 Stakeholder engagement processes carried out for the ER Program design and for the readiness phase inform the identification of such priority Non-Carbon Benefits [Description of stakeholder consultation process 5.1]	**YES**

Section 16.1 of the final version of the ER-PD now describes the agenda of the stakeholder consultation meeting organized to identify and prioritize Non-Carbon benefits in July 2015. The 2017 study on the mapping of multiple REDD+ benefits in Côte d'Ivoire referenced under 34.1 above) provides further details on this stakeholder consultation meeting. In addition, since non-carbon benefits are part of the country's REDD+ Social and Environmental Standards (SES) that will be monitored by the Safeguards Information System (SIS), the consultations held for the SES and SIS described elsewhere in the ERPD are also relevant in this respect.

C 35 The ER Program indicates how information on the generation and/or enhancement of priority Non-Carbon Benefits will be provided during ER Program implementation, as feasible.

Ind 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 SIS [Approach for providing information on Priority Non-Carbon Benefits 16.2]	**YES**

Non-carbon benefits will be monitored through the Safeguard Information System (SIS), as co-benefits are part of the REDD+ social and environmental standards (SES) developed by Côte d'Ivoire. The information generated on the non-carbon benefits of the REDD+ activities will be disseminated through: (i) regular information recorded on the register/geoportal; (ii) reports from independent civil society observers; (iii) data collection carried out by SEP-REDD+; and (iv) a biennial monitoring report on the SES.
The description of the monitoring of non-carbon benefits is integrated in Section 14.2, on the monitoring of safeguards.

Ind 35.2 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	**N.A**

Only applicable at the time of verification.

[3] A 2017 study on the mapping of multiple REDD+ benefits in Côte d'Ivoire is cited in the Advanced Draft ER-PD, but the respective hyperlink on the SEP-REDD+ website leads to a different report on the macroeconomic impact of deforestation in the country. The study, however, is available on https://www.researchgate.net/profile/Lera_Miles/publication/323106367_Cartographie_des_benefices_multiples_de_la_REDD_en_Cote_d%27Ivoire/links/5a7f73cf4585154d57d7474b/Cartographie-des-benefices-multiples-de-la-REDD-en-Cote-dIvoire.pdf

C 36 The ER Program Entity demonstrates its authority to enter into an ERPA and its ability to transfer Title to ERs to the Carbon Fund

Ind 36.1 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: i. Reference to an existing legal and regulatory framework stipulating such authority; and/or ii. In the form of a letter from the relevant overarching governmental authority (e.g., the presidency, chancellery, etc.) or from the relevant governmental body authorized to confirm such authority. [Authorization of the ER Program 18.1]	**YES**

The ER-PD clarifies that the Prime Minister of Côte d'Ivore will sign the ERPA. It quotes Article 1 of Decree No. 2017-596 of 27 September 2017 which assigns the responsibility for the "negotiation and signing of agreements and conventions of an economic and financial nature, in particular those relating to all external financial assistance, loan contracts, loans and deferred payment agreements" to the Prime Minister.

The Ministry of Economy and Finance is to assume the role of Program Entity.

Ind 36.2 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 [Transfer of Title to ERs 18.2]	**NO**

The ER-PD foresees the adoption – under Art. 150 of the Forestry Code (which provides that the details of implementation of the law will be established by decree) – of a legal instrument that will define the concept of title to ERs, on the one hand, and the notion of "carbon rights", on the other hand.

The former – title to ERs – will be characterized as an emissions trading commodity reserved for the State, while "carbon rights" will be characterized as personal rights, linked to the provision of an environmental service as defined by the ER Program and the details of the benefit sharing plan (BSP). Contribution to the ER Program will generate "carbon rights" for the contributing individuals, communities, and entities, which in turn translate into a claim to be rewarded.

The authorization to transfer title to ERs to the Carbon Fund is *strictu sensu* independent of the reward structure. However, both the BSP as well as the contractual architecture of agreements and sub-agreements (see Ind. 33.1 above) ensure complementary action: The Government of Cote d'Ivoire will have full legal title to ERs, while the ER Program stakeholders establish a claim to the ER Program proceeds through the environmental services they provide.

The structure presented is sound, especially since it links the matter of title to ERs with the benefit sharing arrangements and the specific form of inscription into the ER Program: Participation of non-state actors – individuals, corporate actors (for-profit or not-for-profit), as well as communities – is voluntary; and participants will expressly agree to the terms of the BSP, the specific reward offered, and the exclusivity of the transfer of title to ERs.

The remaining concerns of the TAP are the following:

1. The ER-PD does not yet fully demonstrate that individuals and communities in Protected Areas have access to the ER Program and can inscribe themselves into the BSP. Only OIPR and environmental NGOs are listed as beneficiaries in Protected Areas. For Classified Forests, participation is notably wider and includes cooperatives as well as women and youth associations. However, here too, it is not wholly clear whether access to the ER Program is comprehensive and fully inclusive (see also above, under Ind. 33.1).

The adoption of an ER Program decree under Art. 150 Forestry Code is envisaged. However, as long as the exact composition, scope (applicability for forest and non-forest areas alike), and legislative process are not clear, the Ind. 36.2 is deemed not met, and this is a **MAJOR** non-conformity. That said, given the clear vision and the sound approach, it should be possible to finalize and adopt a decree compliant with the terms described in the ER-PD and attentive to the concern referred to in (1.) above, in the not-too-distant future.

Ind 36.3 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 [Transfer of Title to ERs 17.2]	**YES**

While no express timeline is provided for the adoption of the decree on the benefit sharing plan (BSP) and ER title or the specific implementation (conclusion of agreements and sub-agreements), it is assumed that this will happen prior to ER transfer to the Carbon Fund. On that basis, Ind. 36.3 is deemed to have been met.

The assumed sequence of events must be verified prior to ER transfer.

C 37 Based on national needs and circumstances, the ER Program works with the host country to select an appropriate arrangement to avoid having multiple claims to an ER Title.

Ind 37.1 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. 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 [Data management and Registry systems to avoid multiple claims to ERs 18.2]	**YES**

SEP-REDD+ aims to design a National REDD+ Registry, which according to the Advanced Draft ERPD will be completed by the second quarter of 2019. The TOR for the elaboration of the administrative procedures and for the standard operating procedures (SOP) for data management and integration of the future National REDD+ Registry are provided in Annex 10. The Government plans to add this Registry to the platform established for the National Forest Monitoring System , which is already operational on https://www.geoportailsst.com/. Awaiting this registry, SEP-REDD+ has already started to inventory all ongoing REDD+ initiatives in the country.

Ind 37.2 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:	**YES**

i. The entity that has Title to ERs produced; ii. Geographical boundaries of the ER Program or project; iii. Scope of REDD+ activities and Carbon Pools; and iv. The Reference Level used. 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&Is [Data management and Registry systems to avoid multiple claims to ERs 18.2]	
Since the issue of Title to ERs produced and the key elements of the Benefit Sharing Plan have been clarified in the final version of the ER-PD (see TAP assessment of Criterion 36), this indicator is considered to have been met – while noting the related major non-conformity referred to under indicator 36.2 above.	
Ind 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). [Data management and Registry systems to avoid multiple claims to ERs 19.2]	**YES**
SEP-REDD+ aims to make available information on all REDD+ activities nationwide through the platform established for the National Forest Monitoring System (the latter is already operational on https://www.geoportailsst.com/).	
Ind 37.4 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 [Data management and Registry systems to avoid multiple claims to ERs 18.2]	**N.A.**
According to the ERPD, the administrative procedures for the operation of a national REDD+ Registry will be completed by the second quarter of 2019. The TOR for the development of this Registry are included in Annex 10 of the final version of the ERPD. SEP-REDD+ will carry out an audit of the Registry's procedures once this will have been operationalized. The modalities for this audit will be discussed with the FCPF and jointly validated within the framework of the ERPA. While noting this progress, this indicator has been scored Not Applicable as it is not due yet.	
C 38 Based on national needs and circumstances, ER Program host country selects an appropriate arrangement to ensure that any ERs from REDD+ activities under the ER Program are not generated more than once; and that any ERs from REDD+ activities under the ER Program sold and transferred to the Carbon Fund are not used again by any entity for sale, public relations, compliance or any other purpose	
Ind 38.1 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 [Data management and Registry systems to avoid multiple claims to ERs 18.2]	**YES**
SEP-REDD+ aims to design a National REDD+ Registry, which according to the Advanced Draft ERPD will be completed by the second quarter of 2019. The TOR for the elaboration of the administrative procedures and for the standard operating procedures (SOP) for data management and integration of the future National REDD+ Registry are provided in Annex 10.	

The Government plans to add this Registry to the platform established for the National Forest Monitoring System, which is already operational on https://www.geoportailsst.com/. Awaiting this registry, SEP-REDD+ has already started to inventory all ongoing REDD+ initiatives in the country. Section 18.1 of the ERPD provides a good summary of how different ER Program design elements will combine to avoid any double counting of emissions reductions: "ER-P and the activities composing it have not transferred and do not plan to transfer emission reductions to another GHG initiative other than the Carbon Fund. No surface area has been recorded or is being recorded with another standard of project level such as VCS or CDM. There is no competing need for the emission reductions that will be generated by the ERP, no transactions other than those that will be concluded with the Carbon Fund during the ERPA period. Future emission reductions are therefore free of any rights, thus avoiding the double counting of its emission reductions. Potential investors will participate as beneficiaries in the Benefit sharing plan."

Ind 38.2 The national or centralized ER transaction registry reports ERs for the Carbon Fund using the accounting methods and definitions described above in the MF [Data management and Registry systems to avoid multiple claims to ERs 19.2]	**N.A.**

SEP-REDD+ aims to design a National REDD+ Registry. However, since ER reports are not yet due, this indicator has been scored as not applicable.

Ind 38.3 An independent audit report certifying that the national or centralized ER transaction registry performs required functions is made public. [Data management and Registry systems to avoid multiple claims to ERs 19.2]	**N.A.**

SEP-REDD+ aims to design a National REDD+ Registry and has committed to undertake an audit of its procedures once the Registry design is completed. However, since the audit report will only be required during ER Program implementation, this indicator has been scored as not applicable.

Ind 38.4 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. [Data management and Registry systems to avoid multiple claims to ERs 19.2]	**N.A.**

The roles and responsibilities and operational guidance for the national REDD+ Registry are not due yet, so this indicator has been scored as not applicable.

Annex 1 to the TAP technical assessment

Mission calendar see separate file