Forest Carbon Partnership Facility (FCPF)
Technical Assessment of the Final Emission Reduction Program Document (ER-PD) submitted by Vietnam on November 19th 2017

I General Approach of the Review

This TAP assessment report is based largely on a recent Emission Reduction Program Document (ER-PD) version that Vietnam submitted to the Carbon Fund on November 19th 2017. It also builds upon the assessment of an earlier version of Vietnam's ER-PD which was submitted to the Carbon Fund on October 31st 2016 and assessed in November 2016. The 2016 assessment entailed a TAP Team country visit to Vietnam in July of the same year, during which members of the team held discussions with a variety of stakeholders of the REDD+ process. In addition to reading a number of background documents on Vietnam, the in-country consultations enabled the TAP to assess the comprehensiveness and logic of the program design and to assess the extent to which the analyses of drivers had influenced the design of, or were reflected in the mitigation or emission reduction options. From the outset, the role of the TAP is primarily to read the documents provided and to assess their compliance with the criteria set in the Carbon Fund's "Methodological Framework". This report therefore provides a written record of an independent assessment done by the TAP. The Carbon Fund can use this report as a key input into its decisions regarding the quality and completeness of Vietnam's emission reduction proposal. The TAP Team for the November 19th 2017 submission was composed of three members, who organized themselves around four main components of the ER-PD (Program Design, Carbon Accounting, Social and Environmental Safeguards and Legal Issues). Although experts focused mainly on their areas of expertise, the TAP worked as a team to produce the final assessment, and collaborated on a few areas of the ER-PD.

The TAP review was guided by the assessment template, and the bulk of the reporting relates to issues of carbon accounting and reference levels /reference emission levels (RL/REL). During and after the TAP Country Visit in July 2016, the two TAP carbon accounting specialists engaged in constructive discussions with their Vietnam counterparts to help ensure that the final methods would comply with both IPCC guidelines and the Methodological Framework used by the Carbon Fund and which was approved by the Carbon Fund Participants (based on a set of guiding principles adopted by the broader Participants Committee). Similarly on Program Design, which covers sections of the ER-PD dealing with the analysis of drivers of deforestation and forest degradation, two members of the TAP held discussions with the Vietnam Team and several other organizations (e.g., UN-REDD and the JICA Teams) and other specialists. In addition, further clarification on the legal aspects of the ER-PD such as. title to ERs and land tenure, as well as issues on participation and safeguards were assessed by one member of the TAP. This culminated in a formal assessment of the November 2016 ER-PD.

The current report is based on an assessment of the November 19th 2017 version of the ER-PD which improved upon the November 2016 version. It was conducted by a three-member team who covered the entire ER-PD, in addition to their respective areas of focus. The lead reviewer had a focus on the program design and safeguards sections, the second reviewed the carbon accounting section and the third, concentrated on the ER transactions sections of the ER-PD.

PART 1 OF TECHNICAL ASSESSMENT: Summary

Date of Current Assessment: November 21st 2017. Final ER-PD Vietnam Final November 19th 2017

Name of Assessment team members:

1. Kojwang, Harrison O. (Forester, Lead reviewer): Safeguards, non-carbon benefits, program design, general TAP coordination and text editing
2. Lopes, Ludovino (Legal expert): ER Program Transactions

3. Waterworth, Robert (Forester and Carbon Accounting Expert): Carbon accounting, MRV, FREL, ER calculations				
Summary Assessment of the Quality and Completeness of the ER-PD: The TAP Team has reviewed Vietnam's latest ER-PD with much interest and commends the Country Team for the effort to put together a significantly revised document which remains quite rich in information and has benefitted from an improved analysis of drivers of deforestation and forest degradation. The TAP has noted that national consultations that preceded the development of the ER-PD have been clearly expressed, as have the key challenges that implementing REDD+ will have to contend with. The description of national and sub-national entities that will manage the REDD+ are clear, despite the appearance of complexity that can be expected in the presence of 'layers' of institutions and interactions across sectors and the functioning of special committees created in the context of REDD+. An earlier concern by the TAP on aspects of coordination across sectors to address indirect and underlying causes of deforestation and forest degradation is now better stated, as are policy level interventions that are needed to make REDD+ sustainable. The program design also now contains funding strategies for each of the ER models. As stated above, this November 19th 2017 version of the ER-PD has responded to earlier comments by the TAP on the analysis of drivers of deforestation and forest degradation and the proposed actions to tackle them. The analysis of drivers is now much more comprehensive than in the earlier versions of the ER-PD and it is encouraging to note that more quantitative data that can be attributed to each driver have now been provided in the final ER-PD, as have the potential ER estimates of each model. On the overall, mitigation options have been better matched against deforestation and degradation drivers than in earlier versions. The TAP found the volume and quality work on the reference levels, carbon accounting and MMR to be considerable. Following the country visit and submission of the report on the advance draft of the ER-PD, Vietnam have made a number of key improvements. These improvements can be classed as either 1) implemented in the Final ER-PD or 2) improvements that could not be completed in the time available, but that Vietnam has stated they will address in the future. The TAP appreciates the difficulty of completing large technical changes and agrees with Vietnam's stepwise approach. Key improvements made between the advanced and final ER-PD include application of bias correction to activity data estimates and clarification of how the planned ER activities fit with past practices. Proposed future improvements including implementing methods to improve the time-series consistency of the land cover maps, working to ensure consistency between the RL and MMR, moving to a new RL period, increased safeguards and increased us of past forest inventory data. However, some issues remain, including accounting for all removals in the year they occur in reforestation and restoration (inconsistent with IPCC guidelines). The TAP notes that many of the ratings classed as 'NO' could be easily addressed in the coming months, and details have been provided by the TAP to help guide the process. The description of safeguard measures and how Vietnam meets safeguard policies set by the World Bank is quite clear, and the issue of the risk of conversion of low value natural forests to cassava and rubber has now been addressed and strengthened through Directive 13/13/CT-				

	Indicators	1st Assessment	2nd assessment	Latest assessment
TW of 2017. While the TAP commends Vietnam for recognizing the threat and has expressed optimism that the risk of such conversion remains low, due to existing government policies, the TAP also notes that national and provincial policies do not always work in concert and this could place natural forests at risk of further conversion. So far the empowerment and poverty reduction programs for ethnic minorities and have been strengthened and become more explicit than in earlier versions. The TAP notes that more thought has been given on how to provide the basic needs of local communities, which cannot be achieved by simply protecting the forests. The same applies to benefit sharing mechanisms on which progress has been made and will still benefit from initiatives such as the UN-REDD Phase II Program. So far, the legal aspects of carbon rights, transfer of title to emission reductions is still 'work in progress' and will need to be addressed by Vietnam and certainly in the context of the signing of the ERPA.				
II. Level of Ambition → Criteria 1 – 2, including issues relating to legal aspects The ER-PD proposes to implement eight specific activities in the six North Central Coast Provinces (the NCC Region) as the core of its emission reduction program. These include: avoided deforestation, avoided degradation (including a sink component from regrowth), enrichment planting to enhance carbon stocks, extending the rotation lengths of plantations and reforestation using long rotation systems and indigenous species in mixed plantations. The ER-PD states that the reason the NCC has been chosen is that it has the largest expanse of the remaining broadleaved evergreen forests in Vietnam which are significant repositories of the country's remaining biodiversity hotspots. **Within the NCC the ER-P aims to reduce emissions/increase removals by approximately 28.2Mt CO2-e over the eight years. On a national scale, the ER-PD clearly fits within Vietnam's ambition to not only manage the existing 13.4 million ha of forest but to increase its forest cover to 14.3 million ha by 2015 and to 15.1 million by 2020.** By themselves the six NCC provinces constitute a well-defined Jurisdictional Area for the purposes of carbon accounting. The total ER-P accounting area is over 5 million hectares, and the ER-PD target area for implementation of activities is 359,942 ha which represents around 13% of the total forest land in the NCC Regions (2,771,630 ha in 2010). So far, a more comprehensive program to support the realization of emission reductions represented by the eight models, including estimated ER potentials have been provided and a clearer vision on tackling the drivers through those models and other supportive actions are evident.	1.1 1.2 2.1	YES NO 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**	3.1 3.2 3.3 4.1 4.2 5.1 6.1 6.2	NO YES YES YES YES NO YES NO	YES YES YES YES YES YES YES NO	YES YES YES YES YES YES YES YES

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 TAP found that Vietnam had a high level of expertise available in the areas of forest monitoring. Unlike many other countries, Vietnam has a strong history of collecting forest inventory data and developing forest cover maps. This experience has been brought to bear on the development of the RL and MMR for the proposed ER-P. The evidence of this is that the Vietnam Team has with minimum external expertise, managed to meet the standards on 3 indicators in this review, which in the November 2016, had been assessed as not meeting the set standards. Overall, the ER-PD provides reasonable estimates of emissions and removals for the Reference Level. The new ER-PD addresses the main issues identified in the previous report, including: ● tracking of land uses through time (Approach 3) to prevent double counting of activities, ● updates to the reference levels ● tracking of conversions from natural forest to plantations ● applying growth of plantations and natural forests over time, not in the year of planting ● increasing consistency between the ER estimates and the RL methods, in particular the land areas where actions can be undertaken. Some issues remain, as described below. However the TAP considers that these are either minor, common to many other countries and systems or the result of current limitations in technical methods. As such these should be considered areas for continuous improvement rather than a limitation that would prevent Vietnam (or other countries) moving forward with mitigation actions. ● Identifying changes in carbon stocks within and between each category between times, including: ○ Growth rates of forests once under protection ○ Losses of carbon due to degradation ○ Growth and management of plantations ● Application of bias corrections through a time series of data ● Missing carbon pools, which may need to be included ○ For example, it is often assumed that soil carbon decreases following deforestation, but this is not always the case depending on the forest type and condition, soil type and future land use and management. ● Alignment to the 2019 IPCC GL revisions. ○ These will include several changes that will may impact inventories in the future Finally, there are several potential issues in the system design that may cause issues in the future. These are common to many countries that have employed the type of NFI-based	**7.1** **7.2** **8.1** **8.2** **9.1** **9.2** **9.3** **10.1** **10.2** **10.3** **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**	**NO** **NO** **NO** **YES** **NO** **N.A** **N.A** **YES** **YES** **NO** **YES** **YES** **YES** **NO** **NO** **NO** **NO** **NO** **YES** **YES** **YES** **YES** **NO** **NO** **N.A** **N.A** **YES** **NO** **YES** **N.A** **N.A** **NO** **NO**	**YES** **YES** **YES** **YES** **YES** **N.A.** **N.A.** **YES** **YES** **NO** **YES** **YES** **YES** **YES** **N.A** **N.A** **N.A** **YES** **YES** **YES** **YES** **YES** **YES** **YES** **N.A** **N.A** **YES** **YES** **N.A** **N.A** **YES** **YES** **NO**	**YES** **YES** **YES** **YES** **YES** **N.A.** **N.A.** **YES** **YES** **YES** **YES** **YES** **YES** **YES** **N.A.** **N.A.** **N.A.** **YES** **YES** **YES** **YES** **YES** **YES** **YES** **N.A.** **N.A.** **YES** **YES** **N.A.** **N.A.** **YES** **YES** **YES**

approaches used by Vietnam: these being considerable time between estimates (both in map production and generation of ground data), changes in methods and the number of plots between periods, missing pools (mainly due to lack of previous data), an inability to separate emissions and removals due to specific activities (as the emissions results are net) and a disconnect between the REFLMRV and the emissions reductions estimates. The TAP suggests that Vietnam consider and test alternatives as part of a continuous improvement process. Further, CFPs should consider processes that would allow countries to change their data and, where necessary, systems as long as the change represents an improvement and does not lead to bias.				
IV. Safeguards **Actions undertaken to meet WB and Cancun Safeguards→ Criteria 24-26** The final ER-PD presents a short but clear account of safeguard issues relevant to the ER-P and shows how the key tenets of the World Bank's Safeguard Policies and Guidelines have been taken into account. Furthermore, gaps between what Vietnam has proposed in relation to those World Bank Guidelines have also been identified, as have the expected positive and negative impacts of the ER-PD. An earlier concern by the TAP that more needed to be done to facilitate the participation by ethnic minorities (of which the NCC Region has many) and ensure their legal empowerment has now been sufficiently addressed in Section 14.1.4 of the ER-PD. Earlier, the TAP had also noted with concern, the real risk of degraded natural forests being converted to other uses, such as plantations of rubber and Cassava, and had suggested that the ER-PD establish long-term safeguard measures to prevent these conversions. So far, the latest ER-PD has given that concern sufficient attention through Directive 13. In addition, poverty reduction programs to support rural populations, particularly the ethnic minorities which remain the poorest in Vietnam, provide further social safeguards, that would support its proposed ER Program.	**24.1** **24.2** **25.1** **25.2** **26.1** **26.2** **26.3**	**YES** **NO** **NO** **N.A** **YES** **YES** **YES**	**YES** **YES** **NO** **N.A** **YES** **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** In the November 2016 ER-PD, the TAP had a registered a few concerns listed herein. ● The ER Program was not based on a thorough analysis of direct and underlying drivers of deforestation and forest degradation ● The ER estimates of the proposed mitigation models were not robust and there were no clear financing strategies and / or models for the proposed models, an observation that is also relevant to Criteria Number 22. ● There was inadequate consideration for policy level or strategic policy interventions that could bring about transformative change in support of the ER Program ● There was still a risk of reversals unless there were mechanisms to prevent the reclassification and conversion of degraded natural forests into rubber and cassava plantations. In the current ER-PD a number of improvements have been made and noted:	**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** **YES** **NO** **YES** **NO** **NO** **N.A** **NO** **YES** **YES** **NO** **N.A.**	**YES** **YES** **YES** **YES** **NO** **YES** **YES** **YES** **N.A** **YES** **YES** **YES** **YES** **N.A.**	**YES** **YES** **YES** **YES** **YES** **YES** **YES** **YES** **N.A.** **YES** **YES** **YES** **YES** **N.A.**

• There is a clear Strategic Vision and Ambition in support of the ER-Program (Section 2.1, 2.2 of the ER-PD) • A new national REDD+ Action Plan (NRAP) which benefitted from an improved analysis both direct and underlying drivers of deforestation and forest degradation. The drivers have been ranked and some quantitative estimates of their influence have been provided. • In the elaboration of ER programs, four main components have been proposed; strengthening enabling conditions for ER, promoting sustainable management of forests and carbon stock enhancement, promotion of climate smart agriculture and sustainable livelihoods for forest dependent people, programme management and emission monitoring. The four components have a total of 10 sub-components and 28 activities. An encouraging feature of the ER Program is that they are clearly addressing the identified drivers, both direct and underlying as shown in Figures 4.6 and 4.7 and tables 4.5 to 4.8. • Policies and measures for conservation and enhancement of carbon stocks. In addition, GHG emission reduction estimates of the ER-Program have been presented with a comprehensive set of assumptions.				
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 ER-PD demonstrates the authority of MARD to enter into the ERPA. It does not, however, demonstrate the ability to transfer Title to ERs. There has been a decision to manage and build the national data management system and the national registry by the host country. There are guidelines and evidences of a plan in place to build the Data Base Management system and the National Registry, in a way that will be able to assess the information in accordance with the criteria of the MF. Finally audit procedures and Double Counting rules are highlighted by the ER Program.	**36.1** **36.2** **36.3** **37.1** **37.2** **37.3** **37.4** **38.1** **38.2** **38.3** **38.4**	YES NO NO YES NO YES NO NO N.A N.A N.A	YES NO NO YES NO YES NO NO N.A N.A N.A	YES NO YES YES YES YES YES YES N.A. N.A. N.A.

SUMMARY SCORE and overall comment:

The TAP Team was impressed with the level of effort that was put into preparing the final ER-PD. Vietnam responded positively to the comments by the TAP on the advanced draft ER-PD and worked collaboratively with the TAP team to help address these issues. This led to a vastly improved version being submitted as the Final ER-PD. The TAP noted that the technical capacity and experience of national staff working on the ER-PD, particularly in MRV, Reference Levels and Reference Emission Levels is high, so improvements can be made with limited external help. Consistent with the TAP's earlier statement Vietnam has now revised its analysis of drivers, modified its program design and included key policy aspects that could help scale up the impact of the ER-P. While there are still issues in the carbon accounting sections and ER program transaction sections there has been major improvements in the Final ER-PD.

Based on the methodological framework, there are 78 criteria and indicators, of which 9 were non-applicable (N.A) at the time of the first formal assessment but in the second the number of non-applicable indicators had risen to 16. This is still true on this assessment of the November 2017 ER-PD and was the result of an effort coordinated by the FMT to ensure consistency amongst TAPs in their scorings.

In summary, out of a total of 78 indicators, **61 are met, 1 is not met and 16 are not applicable.** The one indicator which is not met is under the section on legal issues and ER program transactions.

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 ER-P is ambitious and includes a wide range of different actions that aim to reduce emissions and increase removals, including forest protection, improved forest and plantation management, restoration (enhancement) and reforestation. All of these actions could be used at the national scale. It is applied at the jurisdictional scale in the NCC. Within the NCC the ER-P aims to reduce emissions/increase removals by approximately 32.09Mt CO2-e between 2018 and 2025 (eight years), with about 26 Mt CO2-e over the ERPA period (2019-2024).

On a national scale, the ER-PD has clearly expressed its national ambition to manage 13.4 million ha of forest and increase that forest cover to 14.3 million ha by 2015 and to 15.1 million by 2020, but since we are already at the end of 2017 there should be clarity if the target for 2015 was achieved. The ER-PD further asserts that the six North Central Coast Provinces (the NCC Region) is at the core of this ambition since it has the largest expanse of the remaining broadleaved evergreen forests, which are also significant repositories of the country's remaining biodiversity hotspots.

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**

As stated at Ind. 1.1, the ER-PD's emission reduction targets are ambitious.

The TAP was earlier of the opinion that the ER-PD was not well- coordinated with the National REDD+ Actions Plans (NRAP). However, the new NRAP based on a much more detailed drivers (and indirect drivers) assessment to develop appropriate policies and measures (PaMs) has brought marked improvements. The current version of the ER-PD identifies and describes a number of policies that could enhance the achievement of the emission reduction targets. The TAP therefore recommends that the policies which have been described in Chapter 4, Section 4.1.3 form the basis of policy level interventions that could generate transformative support to the ER-P.

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. [Accounting Area of the ER Program – 3.1]	**YES**

The six NCC provinces constitute a well-defined Jurisdictional Area for the purposes of carbon accounting and implementing the activities in the ER-PD. The total ER-P accounting area is over 5 million hectares, and the ER-P target area for implementation of activities from forest landscape investments is 1,085,760 ha. This represents over 20% of the total area of the NCC and nearly 60% of the total forested land in the NCC Regions.

PART 2 OF TECHNICAL ASSESSMENT: DETAILED ASSESSMENT

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 explicitly includes the following REDD+ activities: deforestation, forest degradation, enhancement in existing forests and enhancement through reforestation. Although the ER-PD does not explicitly include conservation of carbon stocks or sustainable management of forests, they are implicitly covered by the other activities. As the RL and MMR cover the entire forested landscape not explicitly defining these will not lead to the potential for leakage or omission of key emissions sources: it is simply a definitional issue.

The expected ERs are estimated using specific "models" that can be mapped to the various forest transitions or activities (Tables 13.1 – 13.3). The core concept behind these models remains the same as the previous ER-PD, but some models have been changed and they have been grouped differently. The data used in the models for estimating deforestation and degradation emissions is consistent with the 2010 NFI data. To estimate growth within categories from protection activities (that is, forest growth following protection) Vietnam applies a country specific per cent growth rate to the forest types. This growth rate is obtained from a 2006 report, but has not been tested using the NFI or other data. While the resulting growth rates appear reasonable and are likely conservative assuming the forests recover, the TAP suggests that these be tested in the future as more data becomes available.

Ind. 3.2 The ER Program accounts for emissions from deforestation. [Description of Sources and Sinks selected – 8.1]	**YES**

Emissions from deforestation are included in the RL and will be monitored in the MMR. Policies and actions to reduce deforestation are included in the ER-PD and the calculation of ERs also includes reduced emissions from deforestation.

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**

Emissions from degradation are greater than 10% in the Reference period. Degradation is included in the reference level and activities to reduce degradation and increase enhancement are included in the range of activities in the ER-PD. The analysis of drivers is consistent with this expectation, as unsustainable wood extraction (legal and illegal) is identified as a key driver, including as the top driver of emissions in at least two of the provinces in the NCC region (Table 4.3).

Degradation is included based on forest class changes detected through remote sensing. However, the TAP notes that such changes are difficult to detect using Landsat 30m resolution images. The accuracy assessment was unable to use

higher resolution images to verify the accuracy of detecting the transitions and as such the estimates may be highly uncertain. Further, it is unclear what the changes between forest classes represent. While the changes may be degradation, there could be multiple other causes, both human induced and natural, causing these changes. During the review Vietnam stated that changes will be human induced in the vast majority of cases. The RL and MMR could be improved in the future by addressing these two issues directly.

The TAP notes that the emissions from degradation are estimated using the best available data. However, the TAP also notes that the best available data does not allow for estimation of emissions and removals to be estimated within each forest category for the period 2010-15. This is because there is no NFI for this periods and an NFI will not be available until 2019. This leads to an underestimation of emissions in the RL. This is likely conservative, but the numbers could be significant. The TAP suggests that Vietnam provide further information on the degree of underestimation by further disaggregating the estimated degradation emissions to 1) changes between class and 2) changes within forest categories. Vietnam should also provide some description of how this issue may be addressed in the future.

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**

Vietnam has excluded emissions and removals from dead wood (DW), Litter (L), Soils (S), and harvested wood products (HWP); it also excludes non-CO_2 gases. The two reasons for exclusion available are that such pools/gases are insignificant (<10%) or exclusion would be conservative (per Indicator 4.2, the TAP combines the assessment here).

This approach is consistent with other countries. However, the TAP does note the following on the exclusion of pools and non-CO2 gases in general. These comments cover, but are not specific to, Vietnam.

- Excluding deadwood and litter will be conservative for deforestation and forest degradation. This will also be the case for soils in most circumstances (but not all, see below). However, this is not necessarily the case if a country is measuring **net** emissions/removals and including carbon stock enhancement (e.g. reforestation or SFM). This is because omission of pools is nearly always conservative in the case of positive performance of either (avoided) emissions or (increased) removals (due to the fact that, e.g. forests→cropland has lower biomass in these pools; or vice-versa for NF→F). However, the opposite occurs if a country underperforms, i.e. estimations of results are not conservative if there are higher emissions or lower removals (than the baseline). Since countries only receive "credits" and not "debits", if only one side (emissions or removals) is estimated, then exclusion is conservative (for crediting only), but a two-tailed "net" calculation may have a positive overall performance, but not be conservative on one or the other end (e.g. emissions or removals), e.g. if removals are lower than the baseline but avoided emissions out-perform the loss in net removals.
- An initial Tier 1 analysis by the TAP suggests that soil carbon could be a significant source (i.e. >10%) of emissions/removals, so its exclusion under the reforestation scenario may not be conservative (depending on whether performance in the monitoring period is above or below the reference level for removals). In addition, the MMR system does not include any process to estimate soil carbon change. The TAP notes that detecting and reporting changes in soil carbon under reforestation and restoration is difficult and could require a detailed research/sampling program. Given the complexities with soil carbon measurement, the

TAP believes its exclusion may be considered part of a stepwise approach that is consistent with UNFCCC approaches for REDD+.

- Further, the Tier 1 reference carbon stocks for soils and management (that are used to calculate the emissions factors) will be updated as part of the 2019 IPCC guideline update. It is possible that these changes will results in fewer emissions/removals from mineral soils following any activity.

- HWP: The ER-PD suggests that consideration of Harvested Wood Products is not required by the MF; the TAP believes the MF is actually unclear on this issue, although HWP is considered a pool in IPCC guidance and for this reason should be considered. However, in the case of Vietnam, the exclusion of HWPs is likely conservative as the proposed ER-PD activities include moving plantations to longer rotation periods leading to increasing timber volume over wood chip. .

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 assessment of this indicator is merged with 4.1 above.

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 ER-PD describes the methods applied for setting the RL and MMR. The emissions estimates are made using Tier 2 emissions factors and Approach 3 representation of lands.

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;	**YES**

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]	

Much of the information required to be compliant with this indicator is contained in the ER-PD itself. The TAP's expectation is therefore that the methodological steps for this Indicator will be made publicly available on the FCPF webpage. In addition, we note the following (including information that is public beyond the ER-PD):

- **Forest definition**: The forest definition used in the ER-PD is the same as that used in the FREL/FRL submission to the UNFCCC[1] and can also be found in Circular No. 34/2009/TT-BNNPTNT on criteria for forest identification and classification.
- **Definition of classes of forests**: Land use classes and a stratification system are provided in Section 8.2 of the ER-PD. They are consistent with those in the FREL/FRL submission (although collapsed into fewer categories, see Indicator 10.2). Forest classes are based on the same (publicly available) circular as above.
- **Activity data, and pre-processing and processing methods**: A description of methods used to generate activity data can be found in the ER-PD.
- **Emission factors and description of their development**: This can be found in the ER-PD.
- **Estimation of emissions and removals, including accounting approach**: The ER-PD provides information on methods used to estimate emissions and removals (using AD and EF, as above) and the RL description provides information on the intended accounting approach, with the assumption that similar methods would be used to calculate ERs as those used to calculate the RL.
- **Disaggregation of emissions by sources and removal by sinks**: This partly achieved by reporting changes in carbon stocks due to changes in categories. The methods employed by Vietnam do not allow for full disaggregation of emissions and removals within categories (for example, separating growth from losses due to harvesting).
- **Estimation of accuracy, precision, and/or confidence level**: This can be found in the ER-PD.,
- **Discussion of key uncertainties**; A discussion of the key uncertainties are included in the ER-PD. However, the TAP found that uncertainties for the ER calculations were missing, in particular those relating to growth rates for the proposed new plantations.
- **Rationale for adjusting emissions**: N/A, as the final ER-PD does not include an adjustment.
- **Methods and assumptions associated with adjusting emissions:** N/A.

Vietnam have developed a new website that links to google drive account that contains the key data. This includes the key maps used to underpin both the reference level and the proposed interventions. This is a significant improvement on the initial submission and Vietnam should be congratulated on developing this site and loading the data to it.

[1] http://redd.unfccc.int/submissions.html?country=vnm

See: http://vietnam-redd.org/Desktop.aspx/News/157/FCPF-2_Update_Projects_data/

In the previous review, the TAP noted the possibility of using the FORMIS (Forest Management Information System) for displaying the data. This may still prove a useful system to link to, but the data as provided more than meets the requirements of the FCPF.

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**

The last paragraph under Indicator 6.1 is also relevant here.

See: http://vietnam-redd.org/Desktop.aspx/News/157/FCPF-2_Update_Projects_data/

In the previous review, the TAP noted the possibility of using the FOMIS (Forest Management Information System) for displaying the data. This may still prove a useful system to link to, but the data as provided more than meets the requirements of the FCPF.

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 does provide a list of assumptions applied in the development of the RL and the proposed MMR method has systems in place for estimating uncertainty.

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 ER-PD has provided an assessment of the relative contribution to overall uncertainty for the sources identified in the ER-PD.	
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]	**YES**
Vietnam has established clear and comprehensive operating procedures, including QA/QC processes for estimating emissions and removals for the RL and MMR. These include guidelines for map development, new procedures to ensure consistency between maps, field measurement guidelines and data processing methods. These are consistent with the processes established by most other countries undertaking these tasks.	
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]	**YES**
The random errors and uncertainties for the RL identified in the report were minimized to the extent possible using the existing data. Where other potential sources of error were identified by the TAP (see Indicator 7.1 in the advanced ER-PD report), Vietnam has provided details of how these will be addressed in the future. Until the MMR system is operating is it not possible to assess if all errors and uncertainties have been minimized. The proposed methods do include processes for minimizing errors and for calculating uncertainties and the MMR is well designed and consistent with other countries methods. However, from analysis of the NFI data from 2005 and 2010 it is possible that the number of plots will be insufficient to detect change with sufficient confidence. This will need to be checked and considered as the MMR program is established and may require further stratification or addition of more plot measurements.	
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**

For the RL the uncertainty estimates for the activity data and EFs are quantified and described. The MMR system should be able to report against the RL in a consistent way.

However, the TAP notes the following potential issues:

- The 2005 and 2010 emissions factor estimates do not appear to be statistically significantly different, and as such the changes between the periods may not be due actual changes. For example, although the average aboveground biomass in EBF-R decreases between 2005 and 2010, there are insufficient plots to show that this is a statically significant difference. As such it is not possible to be confident that the change is real, or simply the result of variability in the forests.
    - The result may become clearer with the 2019 NFI data, or with some future reanalyses. For the purposes of the REL, the current method is acceptable.
- The 2005 and 2010 emissions factor data are treated independently, however many of the plots are re-measured and may not be considered as independent samples. This is unlikely to cause significant issues at this point, but analyses of the plots being remeasured may help determine actual changes and their drivers in the future. These analyses could form part of a continuous improvement process.
- The bias correction for activity data required the use of a simple approach where bias corrections for broad activity categories (e.g. deforestation) were simply prorated across a range of AD data (for example, all forest types that move to non-forest). In reality it is highly unlikely that the bias is equal for all the different forest types. The TAP acknowledges that developing bias corrections for all classes through all time steps would be a large and cumbersome process and the method applied should provide acceptable results in the short-term. Vietnam could explore other methods in the future to improve the RL and MMR estimates as they are developed by the global community.

During the review Vietnam provided the TAP with additional data analyses and options for calculating the REL and future MRV. The TAP noted the fast turn around and acknowledges that there is no ideal solution. The explanation provided by Vietnam and the new text added to the ER-PD provides greater transparency on the options considered and why the method applied was chosen. The TAP thanks Vietnam for providing this additional information quickly.

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**

Monte Carlo methods were not applied for the estimation of Emissions Reductions. However, the TAP noted that Monte Carlo methods are not needed given the relatively simple methods applied. The ER-PD does include total uncertainty estimates by each overarching category (deforestation, forest degradation, reforestation and

restoration). It does not include the total combined uncertainty for all the emissions and removals from all activities. The ER-PD does not provide a transparent description of the process that would allow the TAP to assess if the uncertainties reported are at the two-tailed 90% confidence interval. The activity data uncertainty estimates use 95% confidence intervals (assuming two-tailed). The TAP does note that the ER-PD does provide a description of the process of calculating uncertainty and this indicator may be addressed by updating the text to include the information required in this indicator.

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

The estimates are made through a single system and do not currently use proxy data.

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**

The RL 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**

The ER-PD explains some of the similarities and differences between the RL (in the ER-PD) compared to the FREL/FRL submitted to the UNFCCC. The two used the same forest definition and data from NFIMAP-4. While not all elements are exactly the same in the UNFCCC submission vs. the ER-PD, the two can be said to be generally consistent. For example, the RL collapses some of the land cover categories in the national FREL/FRL. NCC-specific Emission Factors were also estimated, but using the same national data from the NFI. There are also some differences in the Activity Data when the analysis was downscaled to the NCC region. The TAP does not consider these differences material.

The ER-PD also suggests that the RLs used in the accounting area for the ER-P (for the NCC region) will be nested into the national FREL/FRL submission to the UNFCCC, in order to avoid double counting of ERs. It suggests the ER Program would report its performance to the Vietnam REDD+ Office, which is responsible for reporting on REDD+, including information that would be included in BUR submissions. While details on how the "nesting" would be accomplished were not provided, the TAP considers the statement of intent a positive signal—although more details will be required to avoid double counting (see Criterion 23).

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**
The ER-PD describes the relationship with the national FREL submissions and future GHG inventory. As the GHG inventory is still being developed it is unclear how consistency will be maintained, especially for conversions to and from other land uses (such as cropland, grassland) and the ongoing effects on soil carbon pools. It is expected these will be done using Tier 1 estimates, but this is not part of the ER-PD. The TAP notes that as the GHG inventory develops it could produce results that are different to the ER-P. This will need to be addressed as the program develops.	
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 reference level uses a reference period of 2005-2015 and meets this criterion.	
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 Reference Period (2005-2015) is compliant with this indicator	
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 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]	**YES**

Vietnam specified the forest definition used in the RL construction. The definition is consistent with that applied in the UNFCCC submission. The TAP notes that the stratification of forest types is different in the FREL/FRL submission to the UNFCCC, but consistent with the ER-PD (which collapses several forest types into one category given similarities in carbon stock estimates and to reduce the level of uncertainties).	
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 proposed reference level uses an average historical NET emissions calculation (while showing both average emissions and removals), which is compliant with the interpretation of CFPs on this indicator	
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.**
No adjustments applied.	
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. [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.**
No adjustments applied.	

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.**
No adjustments applied.	
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 uses the same or demonstrably equivalent methods for setting the Reference Level and for ongoing MMR. Further, due to the method chosen it is possible that any actual results will be swamped by uncertainty. For example, although the mean difference in carbon stocks for EG-R forests is much lower in 2010 compared to 2005, there is no statistically significant difference as the variability is high and there are insufficient plots. The system is also unable to disaggregate emissions and removals within categories. The TAP recommends that Vietnam carefully assess this in the future and adjust the number of plots, develop new strata or implement alternative methods should this prove a problem.	
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**
The MMR system should be able to report at least twice during the period. However, the NFI data may not be available at this frequency, with the next NFI being due in 2019. This may affect the results and needs to be considered during the ongoing implementation of the MMR. The method proposed is spatially explicit and now states that individual parcels of land will be tracked through time (as per Approach 3). Degradation is current estimated from changes between forest classes and does not use proxy data.	

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]	**YES**

Vietnam is using Tier 2 for aboveground biomass estimates and IPCC defaults for root: shoot ratios. Tier 1 is not used for any pools. The TAP considers the answer to this indicator as "YES" because Tier 2 estimates are applied.

The proposed process for developing the MMR should be consistent with the RL. However, as new NFI data becomes available it is likely that the EFs will change. This is particularly the case for changes in carbon stocks within classes: if the factors are not changed then emissions reductions due to improved management that increases carbon stocks within the forest types will not be detected. As noted previously (see indicator 9.1) It is unclear if any differences in EFs would be to actual changes or due to differences due to the sampling system (in particular the number of plots for each forest type), a possible development that Vietnam should be aware of and try to mitigate.

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**

The Forest Monitoring System proposed in the ER program is based heavily on the planned NFMP for Viet Nam. This includes a new national scale mapping method, improved forest inventory data and systems for the collection and processing of local data collected by forest rangers and communities. As such the ER program MMR will likely be consistent with the national system. However, it is not clear how any additional data collected as part of the ERP will be used by the national system. For example, data on the growth and management of new forest plantations is not explicitly addressed in the NFMS or MMR plans. These issues will need to be addressed as the programs are implemented.

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 proposed activities for the ER program include piloting within the Provincial Forest Monitoring System (PFMS) monitoring, verification and reporting of forest cover including the use of village-based forest patrolling teams that can report detected forest change from on the ground, and use tablets to record information and send it to a database

(which is the checked by District, then Provincial authorities). This system is described in the following document and has been supported by JICA:

http://www.vietnam-redd.org/Upload/CMS/Content/REDD%20projects/JICA-DienBienREDDpilot/SUSFORM-NOW/00_Implimentation%20handbook-en.pdf

This system is not used for mapping or to develop forest cover change, but can be useful as a verification system.

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**

In the advanced draft, the TAP had alluded to the fact that unless the ER-P provide and support alternative agricultural; production systems in the accounting area, there is a likelihood of localized displacement within the accounting area. In that regard, the risk of such displacement, without mitigating factors would be medium to high. In addition, the TAP was also of the opinion that, while the risk of displacement for the other drivers are generally low, the risk of international displacement was at least medium. If the Program somehow managed to tackle illegal logging then this may simply cause greater illegal activities over the border, particularly in Lao PDR.

The final ER-PD presents the risks and proposed mitigation actions respectively (tables 10.1 and 10.2). It does so an improvement in the descriptions of risks of displacement and sensible mitigation actions. For instance, by Vietnam signing a Voluntary Partnership Agreement with the EU in the context of FLEGT and also getting into agreement with neighboring countries (Lao and Cambodia) on the legal sourcing of timber that Vietnam imports from them are noteworthy developments. While the control of cross –border movement of illegal timber is a difficult issue, it is important that exporting countries are now part of the process to find solutions, as is the fact that a number of Vietnam's timber importing companies are now getting chain of custody certification.

Despite the positive developments, the TAP is of the opinion that the risk rating of displacement as "low" may be overly optimistic given the difficulties in controlling cross-border displacements. As such the ER-PD should consider this a serious risk and give higher priority in mitigating the risk.

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 already described under 17.2, Vietnam recognizes the risks of displacement as depicted in tables 10.1 and 10.2, which includes program design features to minimize such risks.

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**
While an assessment of the anthropogenic and natural risks of reversals has been carried out, there is no clear differentiation of risks during the term of the ERPA and after the end of the term of the ERPA. This needs to be added.	
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**
Information has been provided on how the Program will mitigate risks and address the sustainability of ERs (Table 11.1). In the earlier ER-PD it was not clearly justified proposed ER activities will be able to mitigate the risks of reversals, some of which were identified as; higher prices for commodities, that could lead to a major reversal in land use. In addition, rubber as a commercial commodity has expanded rapidly in the NCC due to government support programs and high prices in the past decade and the difference between national and provincial land use planning policies and measures. In the current ER-PD, the description of safeguard measures and how Vietnam meets safeguard policies set by the World Bank is quite clear, and the issue of the risk of conversion of low value natural forests to cassava and rubber has now been addressed and strengthened through Directive 13/13/CT-TW of 2017. While the TAP commends Vietnam for recognizing the threat and has expressed optimism that the risk of such conversion remains low, due to existing government policies, the TAP also notes that national and provincial policies do not always work in concert and this could place natural forests at risk of further conversion. Vietnam should therefore put in place measures to deal with this particular issue. The ER-PD has indicated Option 2 to develop an ER Program CF Buffer. The determination of the reversal set aside percentage, based on guidance provided, is provided in Annex 4 (Table 4.1). It does not provide details on how the reversal risk choices (high, medium, low) were derived. The TAP notes that the final ER-PD has increased the Reversal Risk Set Aside for Risk B, which the TAP views as appropriate.	
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 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]	**YES**
Vietnam has chosen Option 2. Comments on the reversal risk assessment are provided in Criterion 18.	
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 ER-PD states that time series change sequences will be tracked for each parcel of land; this allows for much better tracking of reversals (in the traditional sense), in particular it will avoid misclassifying plantation management as deforestation.	

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**
While the TAP has assessed this indicator to be a Yes, it notes that the ex-ante estimation of expected Emission Reductions (ERs) was not made as a comparison to the RL—rather, it was based on specific activities/models, expected hectares where interventions would take place, and the resulting impact on emissions/removals from those specified activities. This allowed for the use of different methods to calculate the RL vs. estimated ER delivery. Finally, the TAP notes that in the final ER-PD, Vietnam applied an uncertainty set-aside (4% of total ERs). A 4% "conservativeness factor", given the current accuracy assessment estimations, is a credible assumption.	
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**
The ER-PD states that the "ER Program will be nested into the national REDD+ implementation to avoid double counting of emission reduction and/or removal enhancement" and that any REDD+ results will be nested into the national REDD+ performance to be reported to the UNFCCC in the BUR technical annex (Section 4.20). The ER-PD also states an intent to develop a registry (Section 18.2), although the information provided describes a generic methodology without using existing REDD+ projects in Vietnam, within or outside the NCC Region. In particular, the ER-PD does not yet describe how "nesting" of projects may be managed within the NCC region, as well as any details or methodologies on how nesting ERs sold from the NCC region would be included in a national level accounting	

system—particularly given that currently the NCC data is somewhat consistent, but not the same as the national level estimations, including those used in the national FREL/FRL (see assessment in Indicator 10.2). However, this is not unique to Vietnam and many countries and groups are only now starting to consider the policy and technical aspects of project-national scale nesting. The spatially explicit nature of the Vietnam MMR should allow for nesting options to be implemented in the future. How additional ground based measurements would be used has not been considered, but again can be addressed in the future.

Despite the fact a status of REDD+ related projects in the country and how double counting will be avoided both from project to sub-national level programs would be quite useful, the proposed actions are appropriate and sufficient to meet the standard.

(ii) [Data management and Registry systems to avoid multiple claims to ERs 19.2]	**YES**

Explanation covered above.

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**

The final ER-PD presents a short but clear account of safeguard issues and has shown how the key tenets of the World Bank's Safeguard Policies have been taken into account. Furthermore, gaps between what the ER-PD proposes in relation to those World Bank Guidelines have also been identified, as have been the expected positive and negative impacts of the ER-PD. The TAP has also noted the presence of a Gender Action Plan preceded by an analysis

An earlier concern by the TAP that more needed to be done to facilitate the participation by ethnic minorities (of which the NCC Region has many) and ensure their legal empowerment has now been sufficiently addressed in Section 14.1.4 of the ER-PD. The TAP had also noted the real risk of degraded natural forests being converted to other uses, such as plantations of rubber and Cassava. As such the TAP had suggested that the ER-PD should establish long-term safeguard measures to prevent these conversions. The latest ER-PD has given that concern sufficient attention through Directive 13 and poverty reduction programs to support rural populations, particularly the ethnic minorities which remain the poorest in Vietnam, provide further safeguards.

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 TAP observes that Table 14.1 depicts a clear appreciation of the ER-PD of the World Bank's Operational Policies on Safeguards and what the ER-PD aims to do to address each item under the operational policies. In the previous assessment, the TAP had pointed out what it perceived to be a real risk of the remaining degraded natural forests being converted to rubber and acacia plantations and other crops such as cassava; a development which may further erode the rich biodiversity of the NCC Region. As such it had recommended a strong safeguard against such a risk in the accounting area and indeed nationally. This has been sufficiently addressed under Directive 13 of 2017 but will need to be monitored. It also pointed out the fact that ethnic minorities, given that Vietnam's Land Law of 2013, which does not recognize community tenure (common property rights), are likely to be marginalized despite the fact that they constitute 11.5% of the overall population of the NCC Region and in many cases over 90% of the forested upland area.

The current version of the ER-PD reference is made to the fact that there will be consultations with appropriate government agencies that the hydro-power and other infra-structure projects within the ERP area will need to comply with safeguard policies. In addition, the ER-PD in Chapter 10, Table 10.1 suggests that the risk of further loss of natural forests to other uses remains low because of other government policies and in the Provincial REDD Action Plans which support stronger land use plans and has safeguards in place. While there is still a medium risk should cassava and rubber prices improve in the global market, Directive 13 of 2017 provides a mitigation policy if Provincial Governments are made to comply. The government's Ethnic Minority Policy Framework will be used alongside its Resettlement Planning Framework (EMPF) to guard against loss of livelihoods of the rural poor. Chapter 4, sections 4.3, subsection 4.3.3, have described poverty reduction strategies, and have made reference to the revised Provincial REDD+ Action Plans (PRAPs) which contain livelihood support activities to affected populations.

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**

The TAP had earlier noted that section 14.2 in the November 2016 ER-PD was not explicit on a system or a plan to provide information on safeguards. The same section has been substantively revised and it now describes the use of a Provincial Monitoring System (PFMS) which will support a bottom-up data collection including social and environmental safeguards. The inclusion of an Independent Monitoring Team is also significant in this regard.

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 TAP has taken note of the fact that Vietnam's Land Law of 2013 has made provisions for FGRM even though no specific FGRM has been developed for the advanced draft of the ER-PD. It also states that grievances should be lodged and addressed at the local level The TAP has also noted that Vietnam subscribes to FPIC Principles elaborated and approved by member states under the auspices of the UNFCCC The role of Communal Reconciliation Committees has also been described in relation to benefit sharing but also in the context of solving common complaints.	
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 procedures for the lodging of grievances and the principles guiding the process have been clearly described as already stated under 25.1	

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**
Yes, this is in place as already described under 26.1	
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 TAP has noted that the current version of ER-PD has provided a much more detailed analysis of drivers of deforestation and forest degradation (Chapter 4, Section 4.1.1 and 4.1.2) than in the November 2016 Version, and also included quantitative estimates of levels of deforestation and degradations that are associated with each of the key proximate drivers. In addition, the relative ranks of the drivers have been provided as have the separation of direct and underlying causes. The chapter has also listed and described an array of models on the protection of natural forests (avoided deforestation), rehabilitation of degraded forests to enhance carbon stocks, afforestation / reforestation and transformation of current plantations from short to longer-rotation regimes. It has added a subsection which describes underlying causes of deforestation and forest. There is also a subsection that describes actions to deliver the '+' (SFM, rehabilitation, conservation) under the ER-P. In the earlier versions of the ER-PD, the TAP had also noted that the proposed ER Programs were not based on a thorough analysis of the drivers and there are no robust estimates of ER potentials of the proposed mitigation models. The Program Design of the current ER-PD has benefitted from the recently completed National REDD+ Action Plan (2017-2030), has analyzed the key barriers to achieving REDD+ Sustainability in Vietnam. In addition, the program components and subcomponents are designed to mitigate the effects of identified drivers. The document also makes it clear that field-based activities will need to respond to localized drivers which will be identified during program implementation through REDD+ Needs Assessments and Social Screening Reports. To scale up impact at the national level, the ER-PD has provided a description of policy developments (a 6-point plan) needed for the conservation and enhancement of carbon stocks (Section 4.3)	
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 [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]	**YES**

Just as already stated under indicator 27.1 the TAP has taken note of the proposed emission reduction program that is also summarized in Figures 4.5 to 4.7 and Tables 4.5 to 4.8 which show the links between ER program activities, direct drivers and underlying causes. The ER-PD also describes policies and incentives (Section 4.1.3 of the ER-PD) which it hopes will support the chosen interventions (e.g., longer rotation, mixed species plantations, co-management of natural forests) which could lead to the scaling up of impact. Furthermore, a variety of financing sources to implement the ER-P even though it is not exhaustive, has been provided.

Another useful addition to the ER-PD is that expected sources of funding for the program has been provided during the proposed 8-year period of the program (Chapter 6, Tables 6.3 and 6.4) and the financial and economic analyses in section 6.2.3 and 6.2.4

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 Final ER-PD has addressed most of the issues raised in the assessment of the Advanced draft ER-PD regarding this indicator. A separate document containing a detailed assessment of land and forest tenure (the "Land Tenure and Resources Report") has also been prepared and shared with the TAP. This indicator can therefore be considered to have been met.

There are, however, a number of areas that could be improved, and the TAP deems it important that these issues are addressed in the implementation of the ER-P. The following provides an updated assessment of the specific sub-indicators:

With respect to **Item I**, the range of land and resource rights in the accounting area are presented. The analysis is better organized and clearly presented. It is also more complete, and now includes all the major categories of forest owner. The analysis is limited to statutory and contract rights (i.e. "legal" rights, as opposed to "customary" rights). However, it is acknowledged that since customary rights play a subordinate role to statutory rights and there is no centralized record of them, it may not be feasible to provide this information.

With respect to **Item II,** the discussion of the legal status of rights has improved. The different types of tenure are discussed, information is presented on the proportion of land for which land use rights certificates (LURCs) have been issued, and there is discussion of the de facto access to forests by those without formal rights. Several gaps and ambiguities are also highlighted, including the discrepancy between the land and forest laws with respect to the allocation of natural production forests, and the uncertainty regarding the legal status of communities.

The issue of land and resource tenure insecurity for ethnic minorities who own land communally and over which there are no legal titles is still not fully solved. However, as the ER-PD now suggests, a possible remedy is that Vietnam Law permits the titling of cooperatives. As such, communities can be given legal rights over land and its resources if they form and formally register as Cooperatives.

Furthermore, there are a number of legal ambiguities which are not mentioned in the ER-PD, though most of these are highlighted in the Land Tenure and Resources Report. They include:

1. Discrepancies between the processes for forest allocation and land allocation, and associated ambiguities;
2. Ambiguities regarding the status of forest contractors. This is mentioned in the benefit sharing section (15.5.2), though given the key role of forest protection contracts in ER Program activities the TAP would expect it to be more fully addressed in the land tenure section;
3. Issues concerning the duration of forest rights, which are in practice often allocated only for short periods;
4. Absence of implementing regulations to guide forest allocation to communities.

With respect to **Item III**, there is a better and more detailed description of conflicts in the Accounting Area, and most of the main types of conflicts prevalent in the area are well explained, in particular disputes between forest management entities and local communities over access to forest and disputes over compensation for resettlement. With respect to the former, the Adaptive Collaborative Management Approach (ACMA) is proposed as a means to address the conflict. There are however no strategies proposed to deal with the latter issue.

An important issue that is not identified here regards the frequent conflicts between forest management entities and forest contractors, which are not mentioned in this section, though they are highlighted in the Land Tenure and Resources Report.[2] Given that the ER-P targets the protection of some 61,260 ha of natural forest through these contracts, the TAP considers it important to give more consideration to this issue and how it will be addressed.

With respect to **Item IV**, impacts of the ER-P on land rights are not addressed in the section on land tenure (Section 4.4). The chapter on safeguards (Ch. 14) does highlight some relevant risks, including potential restrictive land zoning processes and restricted access to forest land, which is proposed to be overcome through supporting livelihood development and productivity. It would be helpful to provide a fuller assessment of the potential impacts of the program on land and resource tenure, and ideally in Section 4.4 as well as Ch. 14.

Finally, the assessment does appear to have been conducted in a consultative and participatory manner, given that land issues appear to have fairly broadly discussed in the stakeholder consultations described in Chapter 5.

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.	**YES**

[2] Ibid, page 66.

[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]	

The ER-P does explain how most of the relevant issues have been taken into consideration in the design of the ER-P, and includes a number of activities aimed at clarifying and strengthening land tenure and addressing land conflicts. There are, however, a number of shortcomings that the TAP considers important to highlight and address in ER-P implementation.

The two principal strategies proposed are forest land allocation (FLA) through granting land use rights certificates (LURCs) and the Adaptive Collaborative Management Approach (ACMA).

The Adaptive Collaborative Management Approach (ACMA) is described in detail in Chapter 15, as well as in Section 4.3.2. The arguments for why it is considered a promising strategy to address the land tenure issues identified are well laid out and are in principle convincing. The strong representation of local communities and the involvement of relevant stakeholders such as the District People's Committee (DPC) and forest management entities is to be commended. The inclusiveness of decision making holds promise for the eventual implementation of decisions, and the provision of a mechanism for resolving land disputes is also praiseworthy.

FLA is among the activities that can be included in management plans adopted in specific ACMA committees, and as part of the plantation transformation component. It would be useful to have a clearer picture of how FLA will be undertaken with respect to communities, given that this is an area currently subject to some legal ambiguity.

In contrast, the ER-PD does not provide a proposal for how customary rights will be taken into account in program implementation. While there may be scope for obtaining more recognition for customary rights through the ACMA, there is no specific attention paid to this issue. Moreover, the Safeguards Plan does not provide for any measures to provide legal recognition of rights (i.e. LURCs) to ethnic minorities, except in cases where they form co-operatives which are legal entities. This is still a weakness since customary rights are recognized by the law as among the bases for allocating forest land, in particular for communal land (Land Law 2013, Art. 5(3), 131, 143; Civil Code 2015, Art. 5, 175, 208, 211). The TAP considers that the ER-P has the potential to make a significant positive contribution to the formal recognition of customary rights, and that the absence of measures to address this issue represents a missed opportunity.

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]	**YES**

This indicator has been addressed under Chapter 4 (sections 4.5-4.6) on tenure regimes and Chapter 17 on Titles of Emission Reductions. Section 17.2 has been improved and the government has stated that it will need to establish a statutory basis for the ownership and protection of carbon rights across the tenure regimes described in Chapter 4 of the ER-PD. In addition, the concept of a "carbon covenant of use" which will spell out the rights and responsibilities of 'carbon resource 'managers has been suggested. Finally, a road map for carbon title and carbon covenant (Figure 17.2) has been proposed. So while this is still 'work in progress', the ER-PD has recognized and described what is needed to finalize the issue of carbon titles.

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 TAP has taken note of the use of Adaptive Collaborative Management Approach (ACMA) to discuss and develop a Benefit Sharing Mechanisms and a Plan. Furthermore, descriptions of institutional capital benefits on the one hand, and natural, physical and financial capital benefits on the other, have been provided. A proposed modality for benefit sharing based on four technical criteria, has been described. The legal barriers or constraints that will face benefit sharing have also been clearly stated in section 15.3.2 and going forward Vietnam needs a comprehensive set of proposals and a plan to overcome them. Important among these is the status of households versus communities during the distribution of benefits and also the treatment of contractors or licensed operators in Forest Protection and Development. The section also singles out the need to clarify, rights to carbon, land and forests, particularly forest allocation and associated land use rights. As an operating principle, the sharing of benefits should include all legitimate stakeholders.

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 Program12. 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]	**YES**

In general, the benefit sharing section is much clearer and the ACMA is described with relative clarity and appears credible. One thing that is noted by the TAP is the extent to which the ACMA will have autonomy over spending the finance allocated to it, and to what extent this will be guided by general rules on benefit sharing.

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	**YES**

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]	

From the ER-PD Chapter 5 describes Stakeholder Consultations in a clear and comprehensive manner and section 5.2 shows how the comments from consultations have been addressed in the program design. In addition, there is indication there that the ACMA will designed to respond to concerns raised in the consultations.

In principle the ACMA is itself a participatory approach, since it involved village representatives in the committees and each one has a full time participation specialist.

It appears that in general ethnic minorities were consulted as part of the ER-P, and they would be integrated within the ACMA. It is a little concerning that the ER-PD continues to disregard the role of customary rights (see p.138 – "There are of course some differences in the context of Vietnam – notably issues surrounding customary rights to lands and territories").

Chapter 15 and its sections such as 15.2 of the ER-PD clearly makes a link between ACMA and a Benefit Sharing Mechanism and states that a draft BSM has been prepared. A roadmap to comply with the FCPF Carbon Fund Methodological Framework has been prepared and the legal context of the draft BSM has also been described.

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 final ER-PD contains a complete description of the benefit sharing arrangements, which shows that they have been designed with a legal context in mind. Section 15.5.1 demonstrates that there is existing legal basis for collaborative management approaches, although some of the legislation cited are outdated and have been replaced. The arrangements also appear to be broadly in line with legislation on the first pilot benefit sharing arrangements for REDD+ (Decision No. 5399/QD-BNN-TCLN) which, although it does not apply to the ER-P, can be considered indicative of overall policy direction on benefit sharing.

At the same time, the TAP notes that there is as yet no nationally-applicable legislation on benefit sharing in REDD+ initiatives. On the basis of the usual practice in Vietnam, it can be expected that the Government will seek to regulate this through legislation in the future. It is therefore important to ensure that the benefit sharing arrangements are in line with any future legislation.

In addition, the TAP notes that the legal constraints identified in the Advanced Draft of the ER-PD and highlighted by the TAP in its assessment of 15 August 2016 remain unaddressed. In particular, there is no clear plan for addressing the issues of communities' lack of legal personality and the unclear legal status of forest contractors. The TAP recommends that follow up is undertaken to ensure that these issues are addressed in Program implementation.

Finally, the TAP notes that the Final ER-PD does not clarify what the legal status of ACMA committees will be. Given that they will be responsible for managing funding it would appear necessary for them to have legal personality, and the legal structure chosen will need to be able to accommodate not only this function but also their membership, decision-making process and relationships with different entities (forest management entities, DPC, communities etc.). The TAP emphasizes the importance of following up to ensure this is designed in a way that reflects the legal context and enables the approach to function as described.

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 17.1 in the reviewed ER-PD of 15 January 2016]	**YES**

The ER-PD has clearly described non-carbon benefits in the context of Vietnam and in that regard the following observations have been made by the TAP:

- Local communities view non-carbon benefits quite broadly as opposed to Institutions of Government operating at provincial and higher levels. The communities view non-carbon benefits in terms of investments to eliminate rural poverty, in addition to rights to access NTFPs and land for production forestry. This is an important issue that can help to improve the livelihoods of local people and help sustain emission reduction programs;
- Between national, provincial and local levels the perceptions on what priority non-carbon benefits tend to differ;
- Provincial structures are generally reluctant to cede control of forest resources to local communities since they themselves have resource constraints that forest resources can help alleviate; and,
- Improved governance seems to be perceived as a focal non-carbon benefit of REDD+ besides biodiversity and ecosystems services, for which there already exists FPES schemes in Vietnam.

Despite the above points, which have been noted, the TAP had recommended the recognition and explicit descriptions of ecosystem / ecological services as key non-carbon benefit and the protection of which should also be a key safeguard issue, alongside the social and economic ones.

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**

Based on the observations in under Criterion 34.1 there is evidence of consultation of stakeholders who view non-carbon benefits broadly and in the context of their socio-economic needs, in addition to ecological benefits.

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 17.2]	**YES**
Priority non-carbon benefits have been described in Chapter 16 and this includes a reference to the forest based PES (PFES) systems which is already operational in Vietnam particularly in the context of hydro-power installations. An approach to provide information on priority non-carbon benefits has been described in Section 16.2.	
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.	
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 17.1]	**YES**
Yes, the ER Program Entity demonstrates its authority to enter into an ERPA with the Carbon Fund Prior to the start of the ERPA negotiations. The ER Program entity identified as the MARD derives its authority from a legal and regulatory framework stipulating such authority as required by Indicator 36.1. The legal and regulatory provision that gives the MARD such authority is the Prime Minister's Decision 799/QD-TTg dated 27th June 2012. This decision among other provisions states that the MARD shall be liable to act as the REDD+ leading agency, and will : (i)- assumes to lead the formulation of mechanisms and policies to be issued by the Prime Minister or the Minister of MARD, if within his jurisdiction, applicable for managing, operating and guiding the implementation of the Program; (ii) Formulating, approving and organizing the preparation of annual and 5 year national plans or Program implementation; (iii) Leading the negotiations with international partners on REDD+, presiding over and coordinating with relevant ministries, departments and local authorities to mobilize international fund for Program implementation; (iv) Being authorized by the Government to proceed with negotiation and conclude financial support agreements with international donors which are committed to provide contributions to Vietnam REDD+ Fund as prescribed by law. In support of the legal authority to enter into an ERPA, the TAP also notes that, according to Decree 199/2013/ND-CP dated 26 November 2013 of the Government, MARD has the overall authority for the management, development, protection and use of forest, and the exploitation and processing of forest products.	

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 17.2]	**NO**

The ER PD is very clear in terms of the definition of the national legal regime on the ownership of the land and the regime of exclusive rights on land and forests use that are given to individuals under contractual arrangements (especially through Land Use Right Certificates (LURCs). Also, the ER PD describes in detail the forest land types existing in the host country (i) Protection forests (991,980 ha; (ii) Special-use forests (608,070 ha) and (iii) Production forests (1,544,135 ha). While the main guidelines of the future legal and regulatory model is in the document, in making that assessment, the TAP posed a few questions which the ER-PD has sufficiently responded to. In this sense the ERPD has answered to the main questions that arise from the process of designing and construct the ERs Title Legal and Regulatory Framework. These are:

1) What legal nature of land ownership does the country have?

2) Who owns the land?

3) Who owns the forests?

4) Who owns the carbon (biomass) on the trees?

5) What is the legal nature of ERs and who owns and/or have the rights to the emission reductions ERs?

6) Who will create/issue and will own the right to transact/sell the ERs?

7) Who owns the right to receive the economic/payments for the ERs? And finally,

8) What is the legal arrangement model and who has the right to receive and/or distribute the economic benefits?

While the ER-PD responds to the above questions sufficiently, it brings an important piece of information that needs to be weighed in the context of the ability to transfer Title to the Carbon Fund in terms of the ERPA long term obligations and ERs Title Rights full transfer. The information is contained in Section 17.2 – under the subsection - Issuance of the Prime Minister's Decision to introduce the carbon title and carbon covenant :

"Vietnam's legal system allows a straightforward approach to accommodate changes to laws, such as the process of introducing a new carbon right and title, as the Prime Minister can provide authorization, through a legal Decision, to change the laws for an extended period…."

The text informs that the Prime Minister decision is not definitive as it … "provide authorization, through a legal Decision, to change the laws for an extended period" and in the Footnote number 137 there is a clarification statement saying that this Decision as: "a legally binding Decision can remain in place for 10 years or longer". This means that it's possible that in the future (approximately 10 years or more) the Prime Minister Decision may be changed/amended or revoked and consequently the regime established and taken in consideration to analyze the ability to transfer the ERs Title will no longer be in place.

On top of that, information in the ERPD also brings another important clarification related to the hierarchy of the laws in Vietnam legal system, by stating that:

"A change in the laws may eventually occur when the affected laws are updated and the National Assembly approves the legal changes..."

That information also brings an important conceptual information about the hierarchical regime of legal acts in the Vietnam legal system, reinforcing the observation that the Prime Minister Decision is not the definitive legal decision, as it can be amended or repealed by the National Assembly.

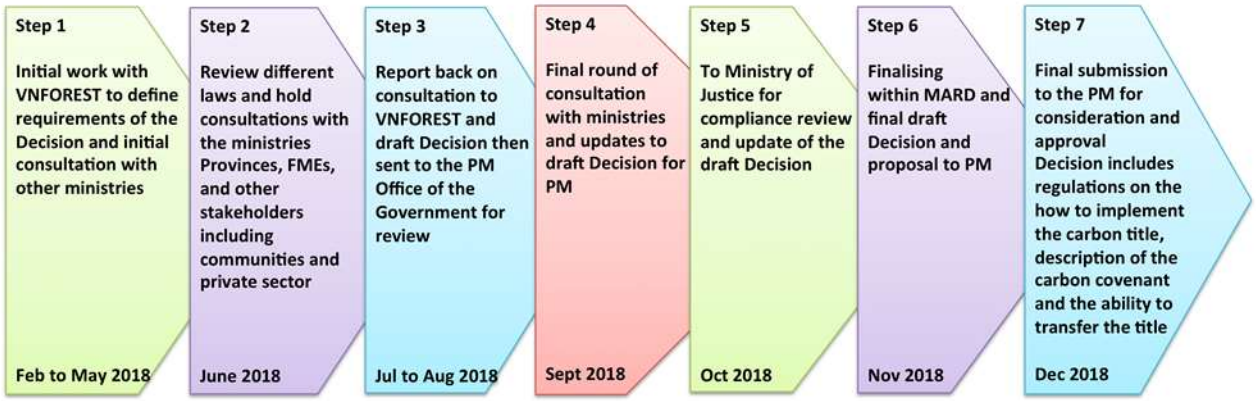
This could not be a problem if the legal regime of Vietnam establishes/applies to this case the rule of law "Ex Nunc" assuring that the future modification and/or repealing of the Prime Minister Decision shall not have retroactive effects to the date of the initial Decision of the Prime Minister.

Taking into consideration that the ability to transfer the ERs Title to the Carbon Fund as contained in the ERPD is totally dependent on the promulgation of a new Legal and Regulatory Act (The Prime Minister Decision) that doesn't exist yet, and taking in consideration that the legal Act (The Prime Minister Decision) as stated in the ERPD is a "legally binding" temporary act, which carries the risk of a future amendment or repealing and consequently significant legal effects on the long-term ability to the ERs Tittle full rights transference. Taking in consideration that the ERPD does not clarify if the national legal system applies to this situations the "Ex Nunc" effects rule (assuring that the potential modification will not have retroactive effects to the date of the initial Decision) , or by the opposite applies the "Ex Tunc" rule effects (with the potential ability to affect the previous Transfer of Title to ERs), and finally considering all of this elements it is not possible to say with certainty that Vietnam has demonstrated its the ability to transfer the Title of ERs to the Carbon Fund.

In conclusion, the TAP considers that the ER Program Entity doesn't demonstrate at the time of this assessment, the ability to transfer Title to the ERs to the Carbon Fund, unless a legal provision that responds to the above text in italics is introduced. As such the indicator is not met.

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**

The ER Program entity has already established a road map to set in place, the future legal and regulatory framework related to ERs Title end the ability to transfer them to the Carbon Fund, as stated in Section 17.2. A detailed step-by-step is inserted on the ER PD text description in Figure 17.2 and in principle points to a timeframe that will allow the ER Program Entity to be able to transfer Title to ERs "prior to ERPA signature, or at the latest, at the time of transfer of ERs to the Carbon Fund"



Nevertheless, taking into consideration the conclusion achieved in 36.2, the ability to transfer the ERs Title to the Carbon Fund as expressed in the ER PD is totally dependent on the promulgation of a new Legal and Regulatory act (The Prime Minister Decision) that does not yet exist. While the legal Act/Procedure (The Prime Minister Decision) as stated in the ERPD is a "legally binding" temporary act, it nonetheless carries the risk of a future amendment or repealing and consequently significant legal effects on the long-term ability to the ERs Tittle full rights transference. The ERPD does not also clarify if the national legal system applies to this situation the "Ex Nunc" effects rule (assuring that the potential modification will not have retroactive effects to the date of the initial Decision), or by the opposite applies the "Ex Tunc" rule effects (with the potential ability to affect the previous Transfer of Title to ERs), and finally considering all of this elements it is not possible to say with a high degree of certainty that the host country demonstrates its the ability to transfer the Title of ERs to the Carbon Fund. *While the last conclusion is valid in the TAP's opinion, Vietnam has demonstrated that it understands the process needed to achieve the ability to transfer ER titles and has a clear road map to achieve that. Since the indicator permits the demonstration of the 'ability' at a later stage, including just before the transfer of an ER title and since the indicator also prescribes the retention of a 'buffer of carbon stocks' that may not be sold pending clarification on the ability to transfer an ER title, the TAP has given Vietnam the 'benefit of doubt' that Vietnam's demonstrated understanding of the required process to transfer ER titles has merit. As such and bearing in mind, the risk already highlighted under indicator 36.2, the indicator largely meets the standard.*

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**

Yes, Section 18.2 indicates there has been a decision to maintain a national REDD+ Program and Projects Data Management System, referred to in the ER-PD as a "REDD+ Registry".	
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: 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]	**NO**
The Country has described in a detailed way what the composition of the national REDD+ Programs and Projects Data Management System will be in the future. Most of the critical elements of the methodological framework are already integrated in the future design. There is also a diagram description of what will be the future design and structure of the Data Base Platform in Figure 18.2: Planned REDD+ registry arrangement The TAP notes that it is the intention of MONRE to encourage the development of private REDD+ projects in the future. The existence of a private REDD+ market would reinforce the need for a robust system that avoids multiple claims over title to ERs, particularly where Government programs and private projects exist side-by-side. The country is aware of that and as already stated that "To avoid double claims on REDD+, a REDD+ registry will be developed which links with the existing land registration system".. In conclusion, the criteria is not met but the main guidelines and road map to the creation of the Database and Platform is already set on the ER PD.	
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 18.2]	**YES**
The ER-PD contains important information on the intention of Vietnam to define a date to put in place, a centralized REDD+ Programs and Projects Data Management System. "After 2020, the system will be completed, and the management and supervision of GHG emission will be strengthened. The system will measure, verify and report the country's GHG emission reduction to serve the implementation of Vietnam's Intended Nationally Determined Contribution for the UNFCCC. The Prime Minister has recently approved the Vietnam Renewable Energy Development Strategy to 2030, outlook up to 2050" No further information is provided in the final draft of the ER-PD.	
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]	**NO**

Information on compliance on the future centralized REDD+ Programs and Projects Data Management System are available in the ERPD : …" MONRE is the governmental management agency responsible for all issues of land management, including land registry and land database and under it and MARD, various agencies exist across national to local levels (provincial, district and commune level) to implement land and forest management (Figure 18.1)" "The government will create and run an emission reduction and carbon title system. It is most probable that the eventual emission reduction carbon title will be attached to the land as an asset as in a number of countries that use a land title Registry, then it would need to be entered into the land Registry and as part of the land attached assets to the parcel of land. This system will provide cross reference to the carbon title Registry, and the type of data required as following the Methodological Framework: (i) The entity that has Title to ERs produced; (ii) Geographical boundaries of the ER Program; (iii) Scope of REDD+ activities and Carbon Pools; and (iv) The Reference Level used would be similar to some elements of the existing Registration system together with similar levels of record keeping, a separate computerized system open to public view Registry would be required (see Figure 18.2)." To run and manage this system, the institutional arrangements proposed are as follows: MONRE is the national focal point for implementing UNFCCC, responsible for coordinating national GHG inventory and trading of emission reduction credits generated by all sectors in Vietnam. An open access database on emission reporting and trading will be developed; (ii) MARD, on behalf of the government, holds the forest carbon title for forests across the country. The monitoring and reporting of forest carbon credits and emission reduction generated from REDD+ activities will be linked to the national emission reduction management system of MONRE.(iii) VNFOREST and the General Department on Land Allocation will run and manage the database on REDD+ and Land registries. A linkage of those databases will be arranged to ensure that the REDD+ registry is linked and compatible to the land registry. (iv) DARD and DONRE and other local organizations take responsibility for REDD+ and land registries to ensure compatible datasets for reporting and for database development. So far the one requirement that is not mentioned is; the possibility if an independent audit of the operations that should be carried out periodically and in a way to be agreed with the Carbon Fund.	
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**
The country as already made a decision to maintain its own national ER transaction registry as stated in Section 18.2	
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.**

This was only be applicable at a later stage of ER program	
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.**
This will only be ascertained at a later date, hence non-applicable at this stage of the ER program	
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.**
This will only be ascertained at a later date, hence non-applicable at this stage of the ER program	

Annex 1 to the TAP technical assessment