



EMISSION REDUCTION PROGRAM AROUND TAI NATIONAL PARK

# BENEFIT-SHARING PLAN



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## ABBREVIATIONS AND ACRONYMS

AFOR:	<i>Agence foncière rurale</i> (Rural Land Agency)
BSP:	Benefit Sharing Plan
CARE:	Cooperative for Assistance and Relief Everywhere
CAZ:	<i>Chaîne d'Approvisionnement Zéro déforestation</i> (Cocoa Zero Deforestation Value Chain Project)
CF:	Classified Forest
CFI:	Cocoa and Forest Initiative
CIFOR:	Center for International Forestry Research
CLCG:	Local Co-Management Committee
CN-REDD+:	National REDD+ Committee
CO <sub>2</sub> :	Carbon dioxide
CSO:	Civil Society Organization
ERP:	Emission Reductions Program
ERPA:	Emission Reductions Payment Agreement
ESMF:	Environmental and Social Management Framework
FCPF:	Forest Carbon Partnership Facility
FPIC:	Free, Prior and Informed Consent
FPRCI:	<i>Fondation pour les arcs et Réserves de Côte d'Ivoire</i> (Foundation for the Parks and Reserves of Cote d'Ivoire)
GHG:	Greenhouse Gas
GRM:	Grievance Redress Mechanism
Ha:	Hectare
IPMP:	Integrated Pests Management Plan
M&E:	Monitoring and Evaluation
MEF:	Ministry of Economy and Finance
MINADER:	Ministry of Agriculture and Rural Development
MINEDD:	Ministry of Environment and Sustainable Development
MINEF:	Ministry of Water and Forests
MRV:	Measurement, Reporting and Verification
NDC:	Nationally Determined Contributions
NGO:	nongovernmental organization
OIPR:	<i>Office Ivoirien des Parcs et Réserves</i> (Ivorian Office of Parks and Reserves)
PaM:	Policies and Measures
PES:	Payment for Environmental Services
PROFIAB:	<i>Promotion des Filières Agricoles et de la Biodiversité</i> (Promotion of Agricultural Value Chain and Development Project)
REDD+:	Reduced Emissions from Deforestation and Forest Degradation
SEP-REDD:	REDD+ Permanent Executive Secretariat
SESA:	Strategic Environmental and Social Assessment
SIS:	Safeguards Information System
SN-REDD+:	National REDD+ Strategy
SNSF:	National Forest Surveillance/Monitoring System
SODEFOR:	<i>Société de Développement des Forêts</i> (Forestry Development Agency)
SRADT:	Regional Land Use and Development Plan
tCO <sub>2</sub> e:	metric tons of CO <sub>2</sub> equivalent
USD:	United States Dollar

## DEFINITIONS

**Absolute performance:** An indicator that is used to allocate the variable benefit to each initiative under a Program or Non-Program Initiative benefit sharing plan. This absolute performance could be based on the carbon performance, non-carbon performance and Initiative effort and is set out in the benefit sharing plan for the ER program.

**Beneficiaries:** A subset or group of stakeholders identified in the benefit sharing plan to receive monetary and/or non-monetary benefits resulting from the emission reductions program in the emission reductions program area. There are two categories of Beneficiaries:

- (i) **Direct Beneficiaries** under which there are two sub-categories (a) **Direct Non-Institutional Beneficiaries** and (b) **Direct Institutional beneficiaries**:
  - (a) **Direct Non-institutional Beneficiaries** are field actors responsible for implementing the actual ER activities in the field, i.e., agricultural intensification and agroforestry; sustainable management of forests and conservation of Classified Forests and National Parks; afforestation, reforestation and restoration of degraded lands and forests ;
  - (b) **Direct Institutional Beneficiaries**: institutional actors whose role is twofold (i) carry out activities in the field that directly contribute to reducing GHG emissions and (ii) responsible for guaranteeing the enabling environment for program implementation, including its governance, monitoring and evaluation.;
- (ii) **Indirect beneficiaries** are the actors responsible for guaranteeing the enabling environment for program implementation, including its governance, monitoring and evaluation, funds management and transfer.

**Benefit sharing:** The sharing of monetary and/or non-monetary benefits among beneficiaries in the context of the ER program in accordance with the benefit sharing plan.

**Certified emission reductions:** Quantities of ER produced, measured and reported by the SEP-REDD+, verified by an external auditor, and certified by a legal certificate issued by the Ministry of Environment, on behalf of the Government of Côte d'Ivoire.

**Emission Reductions (ER):** Units representing metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e) that are sequestered, avoided or reduced by eligible REDD+ activities in the context of the national REDD+ strategy.

**Emission Reductions Program:** A set of initiatives coordinated by the National REDD+ Commission to achieve the defined emission reduction objectives. It is prepared and implemented by various parties and covers several regions in an administratively defined zone.

**ERPA payments:** Revenues from the sale of emission reductions, distributed among the stakeholders in accordance with the ERPA Payments benefit sharing plan and utilization plan, either in cash or in kind (such as provision of equipment, capacity building and training).

**ERPA Payments benefit sharing arrangement:** Defines the processes, rules and procedures for the preparation of a plan for sharing and allocating the ERPA payments with the

participation of the stakeholders and beneficiaries, including the forest dependent communities.

**ERPA Payments Benefits sharing plan:** A multiyear document that establishes the criteria for the prioritization and allocation of ERPA payments under a REDD+ program or initiative and the list of categories of budgeted activities associated with the categories of beneficiaries and the objectives to be achieved.

**Forest carbon performance:** The volume of emission reductions generated by a REDD+ initiative or program.

**Grievance redress mechanism:** An effective, accessible, transparent, equitable process and mechanism that is respectful of the local mechanism for resolving complaints related to the implementation of the REDD+ mechanism, amicably where possible. The grievance redress mechanism comprises the process from the receipt of the complaint through to final resolution as well as the monitoring and reporting system, including the entities responsible and the processing time.

**Measurement, Reporting and Verification (MRV):** System for the calculation of emission and absorption factors and the analysis of activity data to develop the Reference Emission Level for Forests (NERF) and measure performance in terms of the reduction of emissions resulting from deforestation and forest degradation and absorption relating to the conservation and enhancement of forest carbon stocks.

**Monetary benefits:** Cash collected by beneficiaries financed by payments received under an Emission Reductions Payment Agreement or ERPA (ERPA payments). These benefits must be included in the benefit sharing plan.

**Non-monetary benefits:** The goods, services and other benefits directly related to the implementation and operation of the emission reduction (ER) program that incentivize the beneficiaries to contribute to the implementation of the ER program and can be monitored objectively (for example, technical assistance, capacity building, and contributions or investments in kind such as seed or other equipment.). These advantages are included in the benefit sharing plan.

**Non-carbon benefits:** All benefits produced by or in relation to the implementation and operation of an emission reductions program, other than monetary and non-monetary benefits (for example, enhancement of local means of subsistence, improvement of the forest governance structure, clarification of land tenure, enhancement of biodiversity and other ecosystem services, etc.). These benefits are specified in a separate section of the emergency program documents and are not part of the benefit sharing arrangements.

**Program governance:** A mechanism that brings together the stakeholders to plan, organize the program and make decisions on REDD+ activities.

**REDD+:** A mechanism for the reduction of emissions resulting from deforestation and forest degradation, including conservation, sustainable forest management, and enhancement of forest carbon stocks.

**REDD+ activities:** Activities carried out under an approved REDD+ Initiative to achieve the following objectives: (i) reduction of emissions from deforestation and (ii) forest degradation, (iii) conservation of forest carbon stocks, (iv) sustainable management of forests, and (v) enhancement of forest carbon stocks.

**REDD+ activity manager:** One or more public or private legal entities that manage and monitor the use of ERPA payments.

**REDD+ aligned initiatives:** Enabling or sectoral activities that do not produce a measurable REDD+ result but contribute to the production of a measurable REDD+ result. For this reason, they may claim some of the REDD+ benefits under the Benefit Sharing Plan established by the REDD+ program/project in which they are participating. They must establish a link between their implementation and the REDD+ result to which they contribute and set up a monitoring system to track their own performance.

**REDD+ financing:** Contribution to the creation of an environment conducive to the implementation of effective REDD+ activities. Providers of REDD+ financing show no inclination to link their participation in REDD+ performance and/or have made no effort to measure it quantifiably. Other financing that does not target the REDD+ mechanism as such but nonetheless participates in its implementation can also be included in this category.

**REDD+ initiatives:** REDD+ investments undertaken to produce measurable REDD+ results, but without the intention of enhancing the value of ERs certified on the carbon markets or via a funding mechanism. REDD+ initiatives are subject to the REDD+ framework established at the national level, but are not certified by a carbon standard. They are investments that demonstrate their contribution to the REDD+ objectives and can therefore increase their investment financially (particularly by a Payment for Environmental Services system), but without directly targeting the carbon markets or funds.

**REDD+ programs:** Have objectives to enhance GHG emission reductions similar to those of a REDD+ project but implemented on a larger scale. They can include so-called nested REDD+ projects (which generate certified ERs at their scale), REDD+ initiatives and/or REDD+ aligned initiatives.

**REDD+ projects:** Refer to a set of activities implemented within a geographically defined zone to enhance the reduction of emissions, increase greenhouse gas absorption or conserve forest carbon stocks via a carbon market or fund-type dedicated mechanism. It is understood that this carbon performance will have been obtained by altering the deforestation or forest degradation dynamic or increasing forest density or surfaces.

**REDD+ social and environment safeguards:** A set of measures aimed at ensuring that REDD+ activities are implemented in line with the World Bank Environmental and Social Safeguards Standards applied to the Program.

**Reserve:** A percentage deducted from ER payments intended to cover certain operations in the case of non-carbon performance. The reserve is reallocated to field activities in the case of performance.

## EXECUTIVE SUMMARY

- 1. To address the drivers of deforestation and forest degradation<sup>1</sup>, the Government of Côte d'Ivoire has been engaged since 2011, in the Reduction of Emissions due to Deforestation and Forest Degradation (REDD+) process**, with technical assistance from the Forest Carbon Partnership Facility (FCPF-Readiness) that enabled the country to establish a National REDD+ infrastructure including: (i) a REDD+ strategy and policy framework and related safeguards instruments, (ii) a Safeguards Information System and National Forest Surveillance System; (iii) a reference baseline of emissions from deforestation and forest degradation, (iv) a national monitoring, reporting and verification (MRV) system for emissions reduction; and (v) a REDD+ registry and REDD+ projects homologation manual. In order to support the coordination of REDD+ activities, the Government established an intersectoral framework headed by the Office of the Prime Minister.
- 2. The Government of Côte d'Ivoire has also responded ambitiously to reverse the trends of deforestation and forest degradation with the 2018 Forest Preservation, Rehabilitation, and Extension Strategy (FPRES)**, aimed at recovering the country's forest cover from 11% to 20% by 2040 and adopted a New Forest Code in July 2019, guided by the REDD+ national strategy.
- 3. The country has prepared an emission reduction program (ERP), which is the first jurisdictional REDD+ program for results-based payment** at large scale to implement Côte d'Ivoire's REDD+ Strategy, thereby contributing to the FPRES. The Program targets five administrative regions of the country's cocoa belt, the most pressured area in the country by deforestation and forest degradation due to cocoa development, and which encompasses the only remaining intact primary dense forest in the country (Tai National Park). The implementation of the ERP is expected to generate 30 million tCO<sub>2</sub>e during the five-year Emission Reductions Payment Agreement (ERPA) period (2020–2024), of which 10 million tCO<sub>2</sub>e will be purchased by the Carbon Fund per terms stipulated in the ERPAs signed on October 30, 2020 which include the purchase of additional Emission Reductions through a call option subject to negotiations.
- 4. To demonstrate its capacity to ensure “fair and equitable” compensation for the performance of the stakeholders in the effective reduction of greenhouse gas emissions**, Côte d'Ivoire proposes a benefit sharing arrangement that will cover all REDD+ projects and programs developed in the ERP area. This arrangement for sharing the benefits resulting from REDD+ activities is based on the provisions of Law No. 2019-675 of July 23, 2019 on the Forest Code, particularly its article 13, and Decree No. 2012-1049 of October 24, 2012 on the creation, organization and operation of the National REDD+ Commission. It is based on the principles of equity, effectiveness and efficiency, on the alignment of national laws and

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<sup>1</sup> The main direct causes of deforestation and forest degradation are: (i) the massive expansion of extensive slash-and burn agriculture; (ii) the uncontrolled harvesting of forests, in particular for firewood; (iii) bushfires (accidental or intentional, often for agriculture or hunting); and (iv) mining, notably illegal small-scale gold mining.



regulations with the rights of communities, on transparency and inclusiveness, and on the recognition of efforts and the respect of legal rights.

5. **Eligible beneficiaries include any stakeholder in the ERP area who contributes directly or indirectly to reducing emissions** and sustain the success of the Emissions Reduction program interventions. These beneficiaries selected following a call for expression of interest, after verification of performance must sign an agreement with the Foundation for the Parks and Reserves of Côte d'Ivoire (FPRCI), responsible for fund management and transfer to the beneficiaries. On this basis, the main beneficiaries (direct and indirect) identified in the context of the ERP following consultations with the stakeholders are:

- For Activities implementation in the field (Direct Beneficiaries):
  - **Direct Institutional beneficiaries:** National Agency for National Parks management (OIPR); National Agency for Classified Forests management (SODEFOR);
  - **Direct Non institutional beneficiaries:** Forest-dependent communities including cooperatives or organizations of cocoa producers in classified forests and in rural domain, community organizations bordering National Parks and Classified Forests including women's associations, youth associations and Forest Conservation NGOs.
- For governance and coordination (**Indirect Beneficiaries**): the REDD+ Executive Secretariat (SEP-REDD+), the Foundation for the Parks and Reserves of Côte d'Ivoire (FPRCI), a selected Mobile telephone company to facilitate cash transfer to individual stakeholder with no Bank account, the Cocoa Board (*Conseil Café-Cacao*); Ministry of Water and Forests; the National Land Tenure Agency (AFOR); National Environmental Agency (ANDE), the National Agency for Rural Development Support (ANADER); the Regional Councils (Cavally, San Pedro, Nawa, Guémon and Gbôklè), cocoa and chocolate companies and Traditional Authorities.

6. **The benefit sharing plan makes special mention of forest-dependent communities** that are organized either in cooperatives, associations, or individuals... The process of identifying these beneficiaries includes an identification phase coordinated by the SEP-REDD+ with the various stakeholders of the program through a call for expressions of interest which will be disseminated broadly at the local, national, and regional level. This call for expressions of interest will make it possible to identify potential beneficiaries and collect the data necessary to assess their performance in terms of emission reductions as well as the compliance of their activities with the E&S safeguards of the Program. Payment terms is category of beneficiaries, will be outlined in the contracts to be signed between the FPRCI and cooperatives, groups, or individuals. All payments will be made by direct transfer to their members' phone numbers by a mobile money company unless the beneficiary requests another mode of payment. In certain associations, a designated member by the beneficiaries could receive the payment on their behalf.

7. **The benefit sharing plan makes special mention of forest-dependent communities** that are organized either in cooperatives or associations and receive payments to the organization bank, or are individuals that receive payment through mobile transfer. The distribution of monetary benefits will take place following the approval of the distribution matrix by the National REDD+ Committee.
8. **The benefit sharing plan under the ERP relies on national entities, particularly the Ministry of Economy and Finance (MEF) and the National REDD+ Committee,** to achieve ownership and synergies and enhance coordination between the stakeholders. The initial beneficiary of ERP payments is the Government of Côte d'Ivoire through the Ministry of Economy and Finance (MEF). The funds are held in dedicated ERP accounts managed by the FPRCI based on a subsidiary agreement between the MEF and the FPRCI, for payments transfer to beneficiaries.
9. **The payment strategy** adopted by the program is, firstly, to evaluate the performance of beneficiaries working in collaboration with the lead agencies in each forest area. OIPR supervises activities related to national parks, SODEFOR oversees classified forests, the Cocoa-Board (*Conseil Café-Cacao*) supervises the cacao farmers in the rural domain, and Traditional authorities and NGOs execute and supervise reforestation and afforestation activities in the rural domain, with support from the Ministry of Water and Forests.
10. The objective is to ensure that all interventions are coherent with the framework program for the management of protected areas, the forest conservation, rehabilitation and expansion strategy (FCRES), and the regional land use and development plans (RLUDP).
11. **Stakeholder performance will be evaluated on the basis of the execution of individual activities in line with the World Bank Environmental and Social Safeguards Framework (ESF) and emission reduction performance.** Performance in the reduction of GHG emissions through the implementation of activities will be evaluated by the National Forest Surveillance System (SNSF), with coordination by the REDD+ Permanent Executive Secretariat (SEP-REDD+), based on methodologies aligned with the FCPF methodological framework.
12. **The National REDD+ Committee, through the SEP-REDD+, will monitor overall implementation of the benefit sharing plan** in accordance with the procedures and requirements set out in the FCPF Monitoring Report Template as regards emission reductions and the agreements signed between the FPRCI and the representatives of various beneficiaries.
13. **In the context of benefit sharing, grievances (presumed damage, facts or grounds for complaints) may arise and result in complaints from the beneficiary stakeholders.** To manage this, the benefit sharing plan proposes: (i) the distribution of benefits according to the performance achieved and in proportion to the gains resulting from emission reductions linked to the activity; (ii) non-payment to any direct beneficiary who is not compliant with environmental and social safeguards standards; (iii) transparency in the management of payments to communities and regular reporting by all stakeholders on the risks relating to

program implementation. Furthermore, a Grievance Redress Mechanism has been developed in line with World Bank Safeguards Framework.

14. The ER Program benefit sharing plan were informed by the inputs provided by stakeholders during consultations held throughout 2018, 2019 , 2020 and 2023 at the local, regional, and national levels.

15. **In order to optimize the implementation of the project, an update of the Benefit Sharing Plan proved necessary due to the evolution of the program context.** The first phase of the Forest Investment Project (FIP), which served as the basis for the majority of investments in the ERP, particularly in classified forests, was completed in May 2023. A second phase of the FIP, a \$148 million Forest Investment Project - Phase 2 (FIP2), financed by the World Bank, was launched in July 2023 to implement and strengthen various initiatives aimed at restoring the forest cover of Côte d'Ivoire. The classified forests included in the ERP will benefit from these investments which support their restoration and conservation.

16. As such, the BSP was revised to include the following modifications: the expansion of indirect beneficiaries, the recategorization of certain direct beneficiaries (SODEFOR and OIPR) into direct institutional beneficiaries, the increase in the share of benefits allocated to Direct non-institutional beneficiaries (rural communities, NGOs, and youth organizations) from 44.8% to 50%, and decrease in the share of benefits for Direct institutional beneficiaries from 40.2% to 25%, the merging of Traditional chiefdom (indirect beneficiary), into regional committees category (also an indirect beneficiary) to facilitate the contractual arrangements, more inclusive approach involving various institutions in supporting communities and monitoring activities. This revision also introduced a performance evaluation method based on a pragmatic approach and the establishment of the call for expressions of interest to identify direct beneficiaries. Furthermore, the implementation of the BSP ensures equality and equity among local communities with no distinction made among them, whether they are in a classified or rural area. The revised BSP was approved on November 22, 2023, at the national level, following extensive consultations held from July-September, 2023 (summarized in annex 3 of this BSP) that incorporated contributions from all stakeholders concerned by the revisions. The main modifications made to this document are detailed in the relevant sections of the BSP..

## **A. COUNTRY CONTEXT AND BACKGROUND**

17. **Côte d'Ivoire is located in West Africa and has a total surface area of 322,463 km<sup>2</sup>.** It is bordered by Liberia and Guinea to the west, Mali and Burkina Faso to the north, and Ghana to the east. To the south, the country's long coastline of 550 kms runs along the Gulf of Guinea. Côte d'Ivoire is divided into two main geographic regions: a forest zone in the south (48.2% of the surface area), and a savanna zone in the north (51.8% of the surface area).

18. **Owing to its climate, which transitions from humid equatorial to dry tropical, Côte d'Ivoire has several ecosystems,** from the northern savanna to the dense evergreen forests in the south, that harbor a wide variety of species of flora and fauna, some of which are unique in the world. This diversity of ecosystems and species of both flora and fauna makes Côte d'Ivoire an ecological "cornerstone" in West Africa. It is home to the largest intact ecosystem in the Sudano Guinean zone (Comoé National Park) and the only large primary forest in the West African subregion (Taï National Park), measuring 536,000 ha.

19. **The country's population, which was estimated at 6.7 million in 1975, increased to 23.8 million in 2016.** This rapid growth results from a combination of high natural population growth and significant immigration from neighboring countries (with non-native born Ivorians making up 24% of the population). This demographic dynamic has put increasing pressure on the country's natural resources, especially in the forest zone, where the vast majority of the population lives (75.5% versus 24.5% in the savanna zone). The agricultural sector is the main driver for economic growth employing more than two thirds of the active population, and producing approximately 28% of the country's GDP and over 50% of its export earnings. Côte d'Ivoire is the world's largest producer and exporter of cocoa and the sector accounts for about a third of total exports.

20. **Deforestation in Côte d'Ivoire has occurred at a rapid rate and has left little forest remaining.** From 1990 to 2015, Cote d'Ivoire had the highest deforestation rate in the world, losing on average 4.3% of its total area annually. Since 1960, Cote d'Ivoire has lost approximately 13 million hectares (ha) of forest cover, reducing forest cover from 37% to around 11% today<sup>2</sup>. According to the National Forest Development Agency (SODEFOR), encroachment on the state's Classified Forests has increased from 18% (1996) to around 50% (2014). The main direct drivers of deforestation and forest degradation are: (i) the massive expansion of extensive slash-and-burn agriculture; (ii) the uncontrolled harvesting of forests for timber and fuelwood due to the weak of protection for Classified Forests, which is in turn caused by significant shortcomings in the management and governance of forest resources; (iii) bushfires (accidental or intentional, often for agriculture or hunting); and (iv) mining, notably illegal small-scale gold mining. Recent studies have shown that if nothing is done to reverse the trends of degradation and increase forest cover, Côte d'Ivoire, will risk losing over 90% of land suitable for cocoa cultivation (CIAT, 2011).

21. **In light of this and to ensure sustainable development that is resilient to climate change, Côte d'Ivoire has since 2011 been involved in the REDD+ mechanism.** With support from the World Bank through the FCPF-Readiness Fund, the French Development Agency (AFD) and UN agencies, the Country has established a national REDD+ infrastructure including: (i) strengthening of the institutional framework through the creation of a National REDD+ Commission, (ii) development of a national REDD+ strategy and a National Forest Surveillance System, (iii) Safeguards instruments & a Safeguards Information System, as well as a Reference Emission Level, (iv) a national monitoring, reporting and verification (MRV) system for emissions reduction; and (v) a REDD+ registry and REDD+ projects homologation manual.

22. **The Government of Côte d'Ivoire has also responded ambitiously to reverse the trends of deforestation and forest degradation with the 2018 Forest Preservation, Rehabilitation, and Extension Strategy (FPRES),** aimed at recovering the country's forest cover from 11% to 20% by 2040 and adopted a New Forest Code in July 2019, guided by the FPRES. Côte d'Ivoire's ambition is to generate a transformational change through the adoption of an integrated approach that combines economic development, social well-being and the conservation of natural resources, and to increase forest cover from 11% to 20% by 2040. To this end, the Government of the Republic of Côte d'Ivoire has adopted a zero-deforestation agricultural policy that is centered on the development of zero-deforestation

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<sup>2</sup> Source: Forest Preservation, Rehabilitation, and Expansion Strategy, June 2018

supply chains. The Intended Nationally Determined Contributions (INDC) submitted by Côte d'Ivoire to UNFCCC in 2015 calls for mitigation measures in agriculture and forestry.

23. To begin the investment phase effectively, Côte d'Ivoire has prepared an Emission Reduction Program (ERP) centered around the Taï National Park and its adjacent Classified Forests as well as rural lands, and is currently developing instruments for its implementation, i.e., REDD+ investment approval directives and regulations on the management of emission reductions titles. The ERP is entitled "Taï National Park Area Emissions Reductions Payment Project". Sharing of ER payments among stakeholders that contributed to emission reductions being necessary to incentivize behavioral change, end deforestation and forest degradation practices, and reduce carbon emissions and leakage associated with REDD+, Côte d'Ivoire is proposing a fair and equitable benefit sharing arrangement that will cover all REDD+ projects in the ERP area.

24. **The Benefit Sharing Plan (BSP) has been prepared to incorporate both monetary and non-monetary benefits distribution** and the institutions responsible for Emissions reduction payment transfers, the decision-making process for benefit sharing, and the monitoring and evaluation and grievance redress measures. The information in this Benefit Sharing Plan applies to the Emission Reductions Program for the Tai National Park area. Based on lessons learned, it will be scaled up to similar programs at the national level.

25. **In order to optimize the implementation of the project, an update of the Benefit Sharing Plan proved necessary due to the evolution of the program context.** The first phase of the Forest Investment Project (FIP-1), which served as the basis for the majority of investments in the ERP, particularly in classified forests, was completed in May 2023. A second phase of the FIP, the \$148 million Forest Investment Project Phase 2 (PIF2), financed by the World Bank, was launched in July 2023 to implement and strengthen various initiatives aimed at restoring the forest cover of Côte d'Ivoire. The classified forests included in the ERP will benefit from these investments to support their restoration and conservation. Furthermore, the implementation of the BSP ensures equality and equity among local communities with no distinction made among them, whether they are in a classified or rural area.

26. The BSP update was carried out in consultation with relevant stakeholders, with the aim of improving the implementation of the project, maximizing its impact, operationalizing the benefit sharing plan and facilitating benefit sharing.

27. The following key elements in the BSP have been updated<sup>3</sup> : i) list of beneficiaries and benefit distribution grid, and technical monitoring methods of the project related activities among various entities (ii) the identification and selection of beneficiaries, (iii) performance criteria and evaluation, and (iv) contractual arrangements with the beneficiaries.

28. The content of this Benefit Sharing Plan applies specifically to the Emission Reduction Program around the Taï National Park, but the lessons learned from this experience will be used for similar programs nationwide.

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<sup>3</sup> These updates were incorporated and finalized in this BSP in October 2023 and validated with all relevant stakeholders during a national workshop held on November 22, 2023

## B. Overview of the Emission Reductions Program (ERP)

### B.1. ERP framework

29. **The Emissions Reduction Program is the first phase of the implementation of the national REDD+ strategy developed by the Government.** The ERP will operationalize the instruments developed during the REDD+ preparatory phase (FCPF-Readiness), in the southwestern region of Côte d'Ivoire. The Emissions Reduction Program (ERP) extends across five administrative regions in Côte d'Ivoire, each with distinct areas and characteristics. These regions are Cavally, Gbôklé, Guémon, Nawa and San Pedro, covering a total area of 4,689,479.02 hectares.

Table 11 : Area of regions covered by the Emissions Reduction Program (ERP) in Côte d'Ivoire

REGION	CHIEF PLACE	REGIONAL AREA (HA)	PERCENTAGE
CAVALLY	GUIGLO	1,134,835.83	24.2%
GBOKLE	SASSANDRA	621,579.19	13.3%
GUEMON	DUEKOUE	721,600.45	15.4%
NAWA	SOUBRE	977,565.39	20.8%
SAN PEDRO	SAN PEDRO	1,233,898.17	26.3%
<b>TOTAL</b>		<b>4,689,479.02</b>	<b>100%</b>

30. This territorial diversity reflects the unique challenges and opportunities faced by the program in achieving its objectives of reducing emissions and preserving biodiversity in the southwest region of Côte d'Ivoire.

31. With the decline of the former cocoa belt in central Côte d'Ivoire, this region has become a key area for cocoa farming and development of palm oil and rubber cultivation. This agricultural dynamic has resulted in intense population pressures owing to the migration of farmers and their families.

32. **The ERP area covers the most forested area of Côte d'Ivoire and contains the country's largest carbon stock.** Its forestland includes two national parks (Taï National Park and the N'Zo reserve) that together cover 581,016 ha, or 50% of the total surface area of the West African forest, as well as Mount Peko National Park and 24 Classified Forests (CFs) covering around 1.1 million ha. The Taï National Park and the N'Zo reserve are the only remaining primary dense forest existing in Côte d'Ivoire and together constitute a heaven for the conservation of biodiversity and ecosystems. However, with the exception of the Cavally CF, these CFs are in a dire state of conservation, almost all being severely degraded or deforested.

33. **The ERP area includes the greatest wealth of endangered species in Côte d'Ivoire** and has lost a significant percentage of forest cover over the past 15 years, even if the rate of deforestation between 2000 and 2015 (estimated at 1.94 percent) has been lower than the national deforestation rate (2.66 percent).

34. However, with the exception of the Cavally classified forest, most of the other classified forests are in an alarming state of degradation. They have suffered a significant loss of forest cover over the last 15 years. Despite a deforestation rate lower than the national rate over the period from 2000 to 2015 (estimated at 1.94% compared to 2.66% for the whole country), degradation remains a major concern for this region. The ERP therefore aims to reverse this trend and put in place conservation and biodiversity preservation measures to ensure a sustainable future for these unique and precious ecosystems.

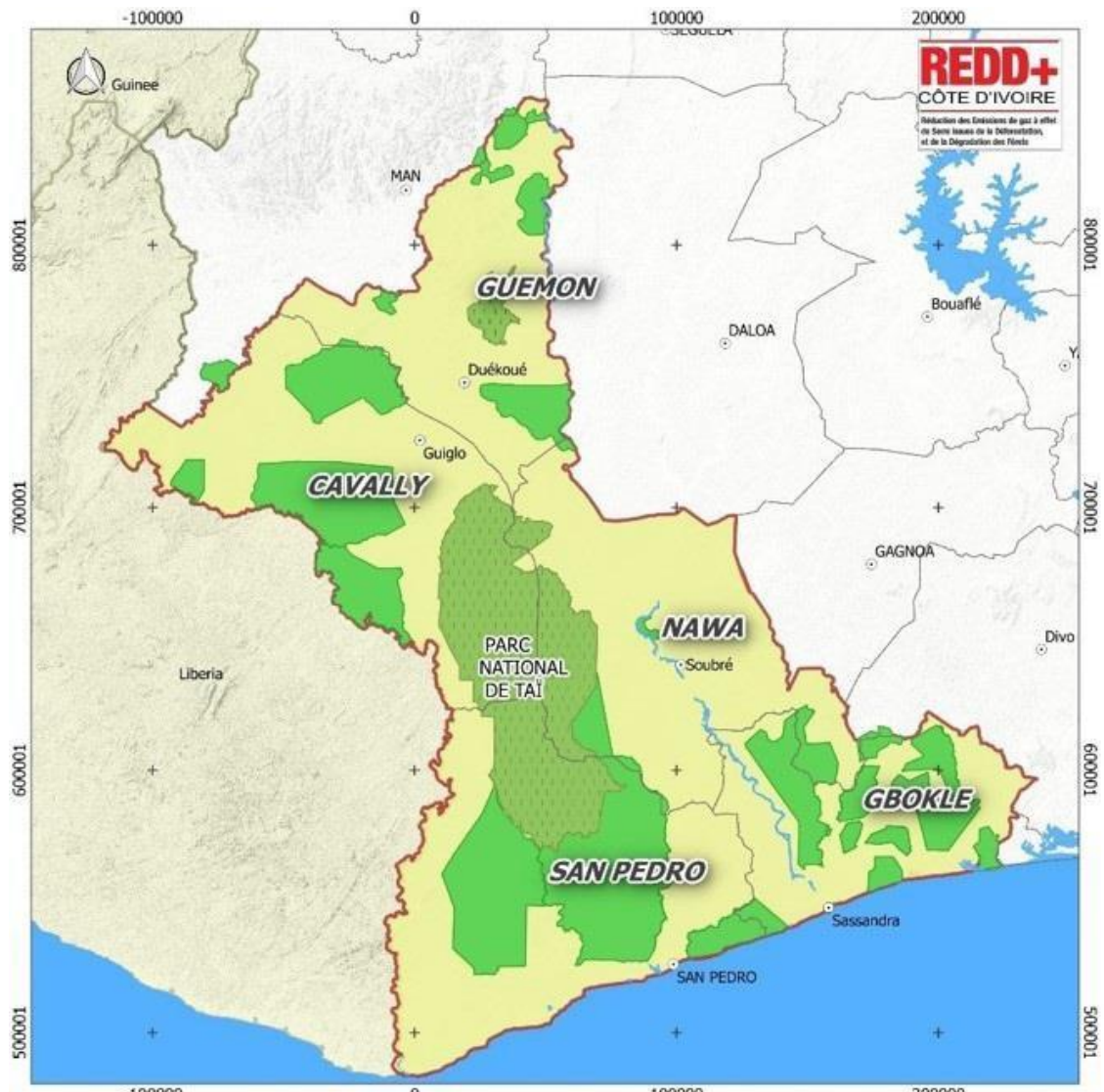


Figure 1 : Map of ERP jurisdiction

35. **The ERP is based on the pursuit of a number of pilot initiatives and programs/projects managed by bilateral agencies** such as the GIZ through the CAZ and PROFIAB projects, multilateral institutions such as the World Bank through the Forest Investment Program (FIP), and private organizations such as Mondelez and NGOs already present, implementing activities to combat deforestation and forest degradation. This allows for the introduction of an alternative approach while testing the effectiveness of these activities. Building on these pilot projects, the program strategy is to: (i) expand by duplicating the objectives of existing projects and ensuring the continuation of activities based on lessons

learned and; (ii) test results-based payments on a large-scale in the selected regions in the context of the REDD+.

## B.2. Aim of the ERP

36. **Over the course of the program reference period (2001-2015), total deforestation in the ERP accounting area amounted to 416,301 ha, or 27,000 ha per year.** According to its Nationally Determined Contributions (NDC), Côte d'Ivoire projects a 28% reduction in GHG emissions from the 2012 levels, i.e., 24.5 MtCO<sub>2</sub>eq by 2030 (excluding the forestry sector). The ERP aims to contribute significantly to this objective, with an ambitious emission reductions of 41 million tCO<sub>2</sub>e between 2021 and 2027. One of its strategies is to reduce GHG emissions resulting from deforestation and forest degradation, combined with sustainable forest management and reforestation policies.

37. The objective of the ERP is to implement a green development model that offers alternatives and incentives based on results in order to combat climate change, diversify farmers' sources of income, promote agriculture without deforestation, protect natural resources, restore forest cover and preserve biodiversity. More specifically, it aims to:

- Reduce deforestation and degradation of classified forests, parks and reserves by 100% ;
- Increase reforestation areas by 40,000 hectares ;
- Increase agroforestry areas by 100,000 hectares ;
- Increase conservation areas by 114,000 hectares, including natural regeneration zones.

38. The main activities that will be implemented simultaneously in the classified forests, the two national parks and the rural areas of the five regions of the ERP include:

- Implementation of agroforestry practices for product production and agricultural intensification.
- Planting of trees for wood energy in rural areas (PSE rural areas).
- Implementation of community agroforestry, combining food plantations and plantations for wood energy (Taungya).
- Promotion of alternatives to wood energy, such as agricultural residues.
- Small-scale plantation for timber and protection of private and community forests.
- Agroforestry and restoration of forest cover in classified forests.
- Improved and participatory management of classified forests.
- Carrying out intensive reforestation in classified forests.
- Strengthening the protection of protected areas.
- Rationalization of gold panning.
- Land security.
- Territorial development and land use planning.

These varied activities aim to create a model of sustainable development, contributing to the protection of natural resources, the restoration of forest ecosystems and the preservation of biodiversity, while offering sustainable economic prospects to local communities.



39. **This ambition is fully aligned with the national REDD+ strategy adopted by the Government in 2017** and is based on a number of actions aim at addressing the drivers of deforestation and forest degradation , including: (i) intensification and agroforestry towards “zero deforestation” agriculture; (ii) afforestation, reforestation and restoration of degraded lands and forests; (iii) Sustainable management of forests and conservation of Classified Forests and National Parks; and, (v) Environmentally friendly mining. These are underpinned by three cross-sectoral options, namely (i) implementation of a payment for environmental services (PES)-type incentive system; (ii) land use planning and secure land tenure; and (iii) national planning and structural reforms for the transition toward a green economy.

40. **The aim of the ERP is thus to implement a green development model in the ERP jurisdiction** that offers alternatives and results-based payment incentives in order to combat climate change, diversify farmers’ incomes, create zero-deforestation cocoa production, protect natural resources, restore forest cover, and protect biodiversity.

41. **The ERP is considered by the Government to be a pilot project** that will allow for the expansion of the benefit sharing mechanism at the national level. This BSP is therefore specific to the ER Program area and will be upscaled to the national level based on lessons learned from its implementation in the ER Program area.

### **B.3. ERP Accounting Area**

42. **The program aims to create an effective and replicable approach for environmental conservation and reduction of greenhouse gas emissions**, in order to contribute to national objectives of sustainable development and the fight against climate change. Lessons learned from this experience will serve as a solid foundation for the implementation of similar programs nationally, thereby strengthening Côte d'Ivoire's overall commitment to the preservation of its precious natural resources and the protection of biodiversity.

### **B.4. ERP implementation period**

43. **The implementation phase of the ERP began with the signing of the Emission Reductions Payment Agreement (ERPA) which took place in October 2020.** The anticipated outcome of the program is Emission Reductions over a period of at least 20 years through to 2040. The payments will occur after verifications which will be conducted at the end of the Reporting Periods (see table 11 in section G). An upfront advance payment in the amount of \$1 million was obtained to cover operational activities and project management costs for the period 2020-2023 as follows: (a) external monitoring and evaluation of the program by the independent civil society observatory, (b) coordination of the National System for Forest Surveillance/Monitoring and the MRV system by the SEP-REDD+ MRV Unit, (c) operationalization of the Grievance Redress Mechanism, (d) operationalization of the Safeguards Information System (SIS) and execution and supervision of the environmental and social management provisions and measures, (e) regular coordination meetings of the National REDD+ Commission bodies and operating costs of the SEP-REDD+, (f) monitoring and implementation of the ERP, (g) implementation of the REDD+ communication strategy and stakeholders engagement, and (h) management of the national registry of REDD+ projects and initiatives.



Figure 2 : ERP Implementation Schedule in Côte d'Ivoire

### B.5. ERP anticipated resources

44. **The Taï National Park ERP implementation cost is estimated at US\$230.5 million**, which will be financed for about 1/3 by ERPA payments which will provide a revenue stream to continue financing implementation of the ERP through activities that reduce deforestation, including reforestation, agroforestry, forest conservation and supported natural regeneration; and 2/3 by other sources, including public and private investments and contributions. See table 2 below.

Table 12 : Estimated costs of the ongoing ER activities in ER-P jurisdiction over the 2020–2029 period

ER-P Activities	Total (\$)
Agroforestry and agricultural intensification	69,965,000
Agroforestry in cocoa plantation in classified forests - Agroforest	55,673,333
Fuelwood plantation (PES - rural areas)	4,175,000
Community agroforestry: Food plantation and fuelwood associations (Taungya)	4,248,333
Alternatives to wood energy - utilization of agricultural residues and timber	1,650,000
Small-scale timber plantation and protection of private and community forests	5,425,000
Restoration and protection of the natural tree cover in Classified Forests	3,623,333
Strengthening the protection of protected areas	14,184,000
Rationalization of artisanal gold mining	11,645,455
Land tenure security	10,761,000
Territorial development and Land use planning.	14,439,000
Improved and participatory management of Classified Forests	22,665,400
Program management	12,085,000
<b>TOTAL</b>	<b>230,539,855</b>

45. **The Taï National Park ERP is part of a larger Government ER Program which will be implemented over 10 years (2020–2029) in two phases:** (a) phase I will be implemented between 2020 and 2024 through a combination of public and private financing initiatives; and

(b) phase II will be implemented between 2025 and 2029 to enable the scaling up of activities initiated during phase I in order to generate additional volumes of ERs whose revenues will be reinvested into activities generating additional ERs.

46. **There are a number of ongoing initiatives and upcoming projects and programs in the targeted landscape** that will contribute to generating ERs and to the enhancement of existing carbon stocks. These include phase 1 of the World Bank-financed Forest Investment Program (FIP, P162789), which supports agroforestry development, reforestation and alternative income streams for communities adjacent to the TNP to reduce human pressure on the park. This and other donor-financed projects in the ERP area are presented in Table 3 below.

Table 13 : Projects contributing to generating ERs in the program area

Projects	Contribution to Taï National Park ER-P Objective	Financial Contribution to ER-P (US\$)	Duration
Forest Investment Program (P162789) (WB)	<p>Strengthening protection of protected areas</p> <p>Community agroforestry and agricultural intensification in Classified Forests and rural domain</p> <p>Agroforest, community agroforestry, restoration of natural tree cover, and participatory management of Classified Forests</p> <p>Fuelwood plantation, small-scale timber plantation, and rationalization of artisanal gold mining in rural domain</p> <p>Coordination, monitoring and evaluation, MRV, GRM, safeguards, and communications</p>	7 million (the equivalent of 20% of the total project value)	2018–2023
Support to economic and ecological development of rural territories (ECOTER) – funded through French Development Agency (AFD)	<ul style="list-style-type: none"> <li>Land tenure security</li> <li>Territorial development and land use planning</li> </ul>	10 million	2020–2022
Projects	Contribution to Taï National Park ER-P Objective	Financial Contribution to ER-P (US\$)	Duration
Green Innovation Center for the Agri Sector in Côte d'Ivoire – German Ministry of Cooperation (BMZ)	<p>Small-scale timber plantations and protection of private and forest areas (payment for environmental services [PES] – rural areas)</p> <p>Commodity agroforestry and agricultural intensification</p> <p>Community agroforestry in Classified Forests: Food plantation and fuelwood associations (Taungya)</p> <p>Territorial development and land use planning</p>	1.5 million	2020–2021
Regional Indicative Program of the 11 <sup>th</sup> European Development Fund (EDF)	<ul style="list-style-type: none"> <li>Small-scale timber plantations and protection of private and forest areas (PES – rural areas)</li> </ul>	1.5 million	2020–2022
Foundation for Parks and Reserves of Côte d'Ivoire Endowment Fund (FPRCI)	<ul style="list-style-type: none"> <li>Strengthening the protection of Protected Areas</li> </ul>	1.1 million (annually)	2020–2029

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Republic of Côte d'Ivoire State Budget Allocation	Improved and participatory management of CFs Rationalization of artisanal gold mining and ER-P management	19 million	2020– 2029
Private Investments through the CFI	Commodity agroforestry Implementation of Agroforestry policy Agricultural intensification	60 million	2020– 2023

## C. National Framework for the Benefit Sharing Plan

### C.1. ERP anticipated resources

47. **The benefits of the ER program that will be shared among the beneficiaries are the net ER payments.** The monetary benefits of the ER program come from the ERPA payments. The gross payments correspond to the total volume of payments for emission reductions made to Côte d'Ivoire during a given reference period.

48. **Legal clarification of the issue of who holds the carbon rights and obligations is an important phase in the implementation of benefit sharing** In Cote d'Ivoire, an Interministerial decree <sup>4</sup>and a Presidential decree<sup>5</sup> define the Carbon rights within the ERP area: : (i) Presidential decree 2021-674 of November 3, 2021 relating to the transfer of carbon titles under the ERPAs of the Greenhouse Gas Emissions Reduction Program around the Tai National Park and (ii) Interministerial decree 0183/MEF/MEMINADER/MINEF/MBPE/MINEDD of February 16, 2022 relating to the terms of management of carbon titles around the Tai National Park..

49. The Interministerial decree stipulates that carbon titles, which attest to emission reductions resulting from REDD+ activities carried out within the framework of the ERP, are considered intangible movable property in accordance with Article 529 of the Civil Code<sup>6</sup>. These carbon titles, attesting to emission reductions, are the exclusive property of the State which alone can decide to keep carbon rights for itself or choose to transfer them to a third party based on contractual agreements.

50. In accordance with Decree No. 2021-674 of November 30, 2021, the carbon titles linked to the ERP are transferred to the Carbon Fund of the Forest Carbon Partnership Facility, in accordance with the terms of the ERPAs signed on October 30, 2020, for 10 million tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e). Any additional volume may be subject to transfer to the Carbon Fund of the FCPF, through the exercise of a call option, after negotiations and approval of both parties concerned.

51. **The ERP maintains that the storage or avoidance of carbon in the form of fruit is the most logical reasoning** since the fruits are harvested by the owner of the property that produces them, in accordance with the right of use, which constitutes one of the three elements of the right of ownership (fructus). But they may also be harvested by those who enjoy rights in rem on the trees in the scope of the Program. This will be the case of a holder of a right of usufruct, a surface area right, a right of silviculture, or a right of a lessee, potentially a concession holder.

52. **The arrangement for the sharing of benefits resulting from forest activities is based on the following legal texts:**

- a Law No. 2019-675 of July 23, 2019 establishing the Forest Code, particularly its article 13: "the State promotes the establishment of carbon sinks to reduce greenhouse gas emissions. To this end, it establishes an arrangement for the sharing of benefits from the establishment of carbon sinks and the

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<sup>4</sup> <http://reddplus.ci/download/arrete-no0183-du-16-02-2022-portant-modalites-de-gestion-des-titres-carbone-pre/>

<sup>5</sup> <http://reddplus.ci/download/decret-no-2021-674-du-03-11-2021-portant-transfert-des-titres-carbone-dans-le-cadre-du-pre/>

<sup>6</sup><https://www.droitci.info/files/211.10.64-Code-civil-I.pdf>

implementation of national forest policies and strategies. The terms and conditions for the implementation of this article are determined by decree.”

- b Decree No. 2012-1049 of October 24, 2012 on the creation, organization and operation of the National REDD+ Commission, specifically in its article 5(4): “. . . establish a National REDD+ Fund and the terms and conditions for the management and awarding of subsidies and resources from the REDD+ process.” This Decree is the country’s legal instrument for Benefit Sharing under the ERP.
- c Decree No. 2021-64 of November 3, 2021 relating to the transfer of carbon titles as part of the Greenhouse Gas Emissions Reduction Program Park around the Taï National Park. It determines the ownership of carbon titles and the terms of transfer of carbon titles under the ERP. Decree No. 0183/MEF/MEMINADER/MINEF/MBPE/MINEDD of February 16, 2022 relating to the terms of management of carbon titles around the Taï National Park.
- d A legal opinion by a local reputable law firm detailing the Country’s ability to transfer ER title generated from the ERP.

## C.2. Principles and criteria for the Benefit Sharing arrangement

53. **Benefit sharing refers to the distribution of the net direct and indirect gains resulting from REDD+ implementation**<sup>7</sup>. Understanding REDD+ “benefit sharing” implies understanding the costs and benefits of REDD+. REDD+ implementation has benefits (i.e., improvement of environmental services and forest governance) and costs. There are two types of costs: (i) implementation and transaction costs: direct expenses incurred in setting up a REDD+ system and implementing the necessary policies; and (ii) opportunity costs: the foregone profits from the best alternative forest and land use (Pham et al. 2013b).

54. **A benefit sharing arrangement includes a series of institutional resources, governance structures and instruments that distribute the net benefits and must be managed in a participatory manner.** Owing to differing needs and preferences, stakeholders may not agree on the preferences and options for the benefit sharing arrangements. The challenge for policymakers is to decide on the options to be chosen on the basis of the various stakeholder proposals.

55. The present REDD+ benefit sharing plan adopts the 3E approach (see box below).

### Box 1. The 3E Principles Applied to the REDD+ Benefit Sharing Arrangements

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<sup>7</sup> Luttrell et al. 2013; Pham et al. 2013b; Wong et al. 2016

**Effectiveness.** The benefit sharing arrangements must be designed to contribute to the achievement of the REDD+ objective (reducing deforestation and forest degradation while improving well-being); increased participation (for example, greater participation of various social groups in the protection and development of forests); and improvement of environmental conditions (for example, increase in forest cover or improvement of forest quality).

**Efficiency.** The benefit sharing arrangements must be organized as economically and effectively as possible. It must take account of the associated opportunity costs, transaction costs, implementation costs, and administrative and social costs.

**Equity.** The benefit sharing arrangements must be designed in such a way as to recognize both the costs and the benefits for the various players. Several important aspects of equity must be taken into account:

- procedural equity refers to participation in decision making and negotiation of competing interests;
- distributive
- equity refers to the distribution of benefits and costs among the various stakeholders; •
- contextual equity refers to existing social factors, such as capacity;
- the recognition of the rights and contribution of the players.

56. In addition to the 3E principles, the ERP Benefit Sharing Plan (BSP) is based on the following principles and criteria:

- **alignment with the national laws and regulations, texts, treaties, and international directives of which Côte d'Ivoire is a party, and the rights of communities:** the design and implementation of the BSP for the ERP must comply with the laws and texts, applicable in Côte d'Ivoire, including agreements, texts, treaties, and international directives of which Côte d'Ivoire is a party and customary rights as well as all human rights;
- **transparency and inclusivity:** the BSP for the ERP is designed and implemented transparently and inclusively;
- **recognition of efforts and legal rights:** the benefits are attributed to: (i) stakeholders who take verified measures to achieve emission reductions (performance); (ii) stakeholders with legal rights (modern or customary) to the trees and forests; and (iii) stakeholders who are proven to be effective and essential facilitators for emission reduction activities;
- **Free, Prior and Informed Consent:** the stakeholders voluntarily agree to implement the program after being informed of all the related terms and conditions.

## D. Beneficiaries

57. The beneficiaries of the ERP include stakeholders directly or indirectly involved in the Program. The benefit sharing plan identifies them to receive monetary and/or non-monetary benefits, including the private sector, cocoa farmers, local communities, government structures, NGOs and other relevant groups.

58. The ERP targets two groups of beneficiaries: (a) Direct Beneficiaries, within which there are two sub-categories (i) Direct Non-Institutional beneficiaries and (ii) Direct Institutional Beneficiaries and, (b) Indirect Beneficiaries:

### (a) Direct Beneficiaries:

(i) **Direct Non-Institutional Beneficiaries:** are the actors responsible for the concrete implementation of activities on the ground aimed at reducing greenhouse gas emissions and preserving the natural resources of the Program area. They ensure the ecological intensification of agriculture and agroforestry, sustainable forest management, conservation of classified forests and national parks, afforestation, reforestation and restoration of degraded lands. These direct beneficiaries are mainly local communities dependent on forests including cooperatives or organizations of cocoa producers in Classified Forests and in the Rural Domain, community organizations bordering National Parks and Classified Forests including women's associations, associations of young people and forest conservation NGOs.

(ii) **Direct Institutional Beneficiaries:** The Forest Development Company (SODEFOR) and the Ivorian Office of Parks and Reserves of Côte d'Ivoire (OIPR) are qualified as direct institutional beneficiaries because they play a direct role in the respective management of classified forests and parks and reserves, but also an indirect role in the supervision, training and economic development of local communities.

**(b) Indirect Beneficiaries** are the institutions responsible for ERP Governance: REDD+ Executive Secretariat (SEP-REDD+), the Foundation for the Parks and Reserves of Côte d'Ivoire (FPRCI) and a Mobile Phone Company to be selected for money transfers to individual beneficiaries, the Cocoa Board (*Conseil Café-Cacao*); Ministry of Water and Forests; the Secretariat of the Cocoa and Forests Initiative; Land Tenure Agency (AFOR); Traditional chiefdom, the National Environment Agency (ANDE); the National Agency for Rural Development Support (ANADER); the regional councils (Cavally, San Pedro, Nawa, Guémon and Gbôklé) and cocoa and chocolate companies, contributing to the implementation and monitoring of the program.

59. Different types of beneficiaries and their roles were consolidated through consultations with relevant stakeholders, presented in table 5.

60. The revised Beneficit Sharing Plan (BSP) introduces significant changes in stakeholder identification. New indirect beneficiaries have been added, such as the Rural Land Agency (AFOR), involved in land security for forest protection, and the National Environment Agency (ANDE), responsible for assessing compliance with environmental and social safeguards. Regional councils, crucial in landscape approaches, and ANADER, supporting agroforestry, have also been included.



61. For contractual reasons, payments to certain parties, like traditional authorities, will be made through regional councils. Similarly, prefectural authorities and certain organizations will receive their funds through the regional REDD+ committee under the direction of SEPRED. The Cocoa and Forest Initiative has been specified, targeting the secretariat led by MINEF, and the cocoa industry has been specifically defined to include cocoa and chocolate companies.

62. The process of identifying beneficiaries is carried out in several stages:

- All indirect beneficiaries and direct institutional beneficiaries were identified according to the role they play in the program and then consolidated during the consultation sessions.
- All Direct beneficiaries will be formally identified through a Call for expressions of interest process (detailed in section H of the BSP) to collect the information necessary to assess their eligibility. Some Direct beneficiaries have been pre-identified as part of a dialogue initiated by the SEP-REDD+ with the main stakeholders of the Program, they will also need to express their interest through the digital platform.

Table 14 : Updated list of categories of beneficiaries of the Benefit-Sharing Plan of the ERP

TYPE OF BENEFICIARIES	ACTORS	BENEFICIARIES	ROLES AND RESPONSIBILITIES IN THE ERP
Direct Beneficiaries	Direct Non-Institutional Beneficiaries	Individual producers and organizations of cocoa producers in Classified Forests and rural areas	Implementation of agroforestry in cocoa plots in rural areas with the support of the Coffee Cocoa Council (CCC); Realization of cocoa-based agroforestry in classified forests and cessation of the creation of new agricultural plantations in classified forests to eliminate deforestation, with the support of SODEFOR.
		Cooperatives of cocoa producers in rural areas, Other community organizations bordering National Parks (NPs) and Classified Forests(CFs), including women's associations, and individual producers	Co-management of national parks, conservation of natural and sacred forests in the riparian zones of priority Classified Forests and National Parcs, Income Generating Activities (IGA) and community reforestation in the rural domain.
		Conservation NGOs and other youth organizations	Ecoguards patrols for co-management, community awareness, conservation and IGA funding
	Direct Institutional Beneficiaries	SODEFOR	Management of the 24 classified forests of the ERP, reforestation, natural regeneration and protection of the CF. Community awareness raising against deforestation, technical support for the development of cocoa agroforestry in CFs.
		OIPR	Management and reinforced protection of the Tai national park, the N'Zo reserve and the Mont Peko national park. Co-management, awareness-raising, support and monitoring of the implementation of IGA for the benefit of local communities to prevent deforestation.

Indirect	Program management		FPRCI	ER funds Management and transfer to beneficiaries						
			Mobile Telephone Company	Transfer of funds to individual beneficiaries via mobile phone.						
			SEP-REDD+	Coordination, monitoring-evaluation and reporting of the reduction program. Support for verification and independent observation in the field, sustainability of achievements and continuity of the program.						
			Regional REDD+ committees and prefectural bodies	Coordination and monitoring of ministries and regional structures for the successful implementation of the ERP, community awareness-raising for community forests and support for conservation activities.						
			SMEs, NGOs and other organizations	Support to SEP-REDD+ for monitoring, evaluation and verification of project impacts, as well as independent observation of activities.						
			AFOR - Local land management committee	Delimitation and demarcation of village territories to clarify the boundaries between classified forests, protected areas and community zones.						
			National Environment Agency (ANDE)	Assessment of compliance with environmental and social safeguard standards in carrying out the activities of direct beneficiaries in the project area.						
			Regional Councils (RC)	<table border="1"> <tr> <td data-bbox="557 1055 860 1111">Cavally RC</td> <td data-bbox="860 1055 1508 1335" rowspan="5">Coordination of regional economic actors for the preservation and restoration of resources. Development of the regional action plan for sustainable agriculture and the preservation of resources.</td> </tr> <tr> <td data-bbox="557 1111 860 1167">San Pedro RC</td> </tr> <tr> <td data-bbox="557 1167 860 1223">Nawa RC</td> </tr> <tr> <td data-bbox="557 1223 860 1279">Guemon RC</td> </tr> <tr> <td data-bbox="557 1279 860 1335">Gboklè RC</td> </tr> </table>	Cavally RC	Coordination of regional economic actors for the preservation and restoration of resources. Development of the regional action plan for sustainable agriculture and the preservation of resources.	San Pedro RC	Nawa RC	Guemon RC	Gboklè RC
Cavally RC			Coordination of regional economic actors for the preservation and restoration of resources. Development of the regional action plan for sustainable agriculture and the preservation of resources.							
San Pedro RC										
Nawa RC										
Guemon RC										
Gboklè RC										
			National Chamber of Chiefs and Kings in the regions/Traditional Chiefdom	Mobilization of local communities for the conservation and creation of community forests. Coordination of community organizations for co-management of NPs and conflict resolution.						
	MINEF/ Cocoa Forest Initiative (CFI) Coordination Unit	Monitoring and recording of community reforestation and forest conservation with the issuance of certificates. Mobilization of cocoa companies to adopt agroforestry and restore forests.								
	Coffee-Cocoa Council	Supply of forest plants to cocoa producers, support for agroforestry, verification and validation of agroforestry adoptions by geolocation.								
	ANADER	Technical support and monitoring of agroforestry and other activities for the protection and restoration of forests. Assistance to beneficiaries for monitoring, reporting and formalization of community organizations.								

	<b>Private sector</b>	World Cocoa Foundation (WCF) - Cocoa and chocolate companies	Coordination of the cocoa industry to combat deforestation, support for cocoa agroforestry, support for forest conservation and restoration projects, and support for ERP initiatives.
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## E. Benefits

63. The implementation of the ER program yields that may be monetary or non-monetary.

### E.1. ERPA payments

#### Monetary benefits

64. **Monetary benefits are actual cash payments made to institutions or individuals from ERPA payments** in accordance with the Benefit Sharing Plan. ER payments will be divided into two parts : (i) part 1 to be shared among the Direct Beneficiaries based on the ER volume that each category of beneficiary is expected to generate; and, (ii) part 2 to be shared among Indirect Beneficiaries responsible for the governance of the program to cover the related governance operational costs.

#### Non-monetary benefits

65. **The non-monetary benefits comprise a set of goods, services directly related to the establishment and implementation of the ER program.** Unlike monetary benefits which come in form of cash payments, non-monetary benefits are direct incentives provided to beneficiaries to encourage them to participate actively and sustainably in program activities.

66. These non-monetary benefits can be of different natures, and they play a crucial role in the success of the program by contributing to the sustainability of activities and the achievement of set objectives. Among these non-monetary benefits, we find:

- **Technical assistance:** Beneficiaries can benefit from technical support provided by experts and specialists to help them implement emissions reduction activities. This may include technical advice on agricultural best practices, sustainable management of natural resources, ecosystem conservation, etc.
- **Capacity Building:** The program may provide training and capacity building programs for beneficiaries, aimed at improving their skills and knowledge in key areas related to emissions reduction. This allows beneficiaries to be better prepared to effectively implement program activities.
- **Payments or investments in kind:** In addition to cash payments, some non-monetary benefits may take the form of material or in-kind investments. This may include the supply of forest tree seedlings which will ultimately be beneficial, agricultural equipment, reforestation materials, etc., necessary for the implementation of emissions reduction activities.
- **Access to resources or infrastructure:** Beneficiaries can benefit from better access to essential resources or infrastructure for their activities. In particular access to land for sustainable agriculture, access to water for irrigation, access to sustainable agricultural markets for the sale of sustainable zero-deforestation agricultural products, etc.
- **Transfer of knowledge and good practices:** The program can facilitate the exchange of knowledge and good practices between the different beneficiaries. This allows the actors involved to learn from the successful experiences of other actors, thus

promoting more effective and sustainable implementation of emissions reduction activities. For this purpose, several methods could be employed and implemented by indirect beneficiaries. These include: the organization of workshops for sharing experiences and practical training; the establishment of Targeted Training Programs to develop specific skills related to emissions reduction activities; and the promotion of Peer-to-Peer Learning, allowing for a more informal exchange of experiences tailored to individual needs. Capacity building needs are identified by the final beneficiaries and capacity building is facilitated by SEP-REDD+.

67. Table 5 presents the Emissions Reduction (ER) activities associated with each Direct and Indirect Beneficiary, as well as the monetary and non-monetary benefits that support the implementation of these ER activities.

Table 15 : Monetary benefits, type of non-monetary benefits &amp; delivering beneficiaries

TYPE OF BENEFICIARIES	ACTORS	BENEFICIARIES	MONETARY BENEFITS OF ERP	NON-MONETARY BENEFITS OF ERP
Direct Beneficiaries	Direct Non-Institutional	Individual producers and organizations of cocoa producers in Classified Forests (CFs)	Individual producers of these organizations or cooperatives receive ERPA payments for ER generated by the implementation of agroforestry in classified forests, and cessation of the creation of new agricultural plantations in classified forests to eliminate deforestation with the support from SODEFOR	Receive technical training on cocoa agroforestry, benefit from forest plants and support from SODEFOR to introduce them into their cocoa plantations and support. Legal and sustainable cocoa from an agroforestry system
		Cooperatives of cocoa producers in rural areas, Other community organizations bordering National Parks and Classified Forests (CFs), including women's associations and individual producers	The individual producers of these organizations or cooperatives, receive ERPA payments for ERs generated for the implementation of agroforestry in cocoa plots in the rural domain	Receive technical training provided by the Coffee-Cocoa Council and the cocoa industry as well as forest tree seedlings for better cocoa productivity through ecological intensification and agroforestry.
		Other community organizations bordering National Parks and rural areas, including women's associations	Receive ERPA payments for ERs generated within the framework of the co-management of national parks, the conservation of natural and sacred forests in the riparian zones of the CFs and NPs, the implementation of income-generating activities (IGAs) alternatives to abusive exploitation of natural resources and community reforestation in the rural area	Receive technical training on conservation techniques, benefit from investment in IGAs jointly by OIPR and SODEFOR thus improving their living conditions.
		Conservation NGOs and other youth organizations	Receive ERPA payments for ER generated as part of activities supporting the protection of national parks, nature reserves and sacred forests	Receive training provided by the OIPR on conservation and natural regeneration techniques

<b>Indirect Beneficiaries</b>	<b>Direct Institutional</b>	SODEFOR	Receives ERPA payments for ERs generated by reforestation, natural regeneration and CF protection activities. Community awareness raising against deforestation, technical support for cocoa agroforestry in the 24 classified forests of the ERP.	Benefits from the Program's investment projects: equipment, capacity building and investment for carrying out reforestation, preserving forest ecosystems in CFs, improving forest governance, and improving the living conditions of local populations while fighting climate change.
		OIPR	Receives ERPA payments for ER generated by the enhanced protection of the Taï National Park, the N'zo Reserve and the Mont Peko National Park, Co-management and technical support for the implementation of IGAs for the benefit of local communities	Conservation of forest ecosystems rich in biodiversity, benefits from equipment to strengthen the protection of forests and motivation of technical agents
	<b>Program management</b>	FPRCI	Receives ERPA payments to cover its following management costs: i) the salary of additional staff to be recruited to work on the program, i.e. a financial management specialist responsible for fund transactions; and a forestry specialist with training in M&E to assist in the development of annual work plans, and their monitoring and evaluation; (ii) annual audits and other reporting requirements; and (iii) operational costs linked to field missions for data collection and submission of reports to SEP-REDD+	FPRCI benefits from enhanced program management and monitoring-evaluation capacities, improved internal governance, increased operational capability, and professional development of its staff.
		Mobile Telephone Company	Receives ERPA payments to cover the costs of money transfer operations to local communities without bank accounts, and the provision of SIM cards and mobile phone numbers to local communities in need, to enable the transfer of money	Improved brand image, access to new markets, strengthened community relations, innovation, corporate social responsibility, and better understanding of customer needs.

<b>Public actors</b>	SEP-REDD+	Receives ERPA payments to cover general program coordination costs, monitoring-evaluation and reporting of the reduction program, sustainability of achievements and continuity of the program. The payment will also be used to recruit SMEs or NGOs for verification and independent observation activities in the field, the development of a register of carbon transactions in support of the Ministry of the Economy and the financing of the activities of the regional REDD+ committees and the prefectural body in support of the ERP (attendance fees, awareness mission fees, etc.).	ERP will promote institutional consolidation and expertise of SEP-REDD+ in managing emissions reduction programs, enhancing its effectiveness and experience in sustainable community and cross-sectoral engagement.
	AFOR - County Local Land Management	Receives ERPA payments to cover the costs of clarification and demarcation between boundaries of village territories and the boundaries of classified forests and protected areas in already demarcated village territories. ERPA payments will be used to ensure the operation of local land management committees in the ERP zone.	AFOR gains authority, institutional capacity, strategic partnerships, knowledge, visibility, policy innovation, efficient resource management, and strengthened community relations through its participation in the program.
	National Environment Agency (ANDE)	Receives ERPA payments to cover logistical charges and per diem staff mission costs and/or expert fees for monitoring missions and evaluation of compliance with environmental and social safeguard standards in carrying out the activities of direct ERP beneficiaries.	ANDE enhances its expertise and credibility through improved environmental and social outcomes, increased public awareness, improved risk management, influences policy, and expand its collaboration with various actors. .
	Regional councils - Traditional authority	Receives payments from ERPA to cover the operationalization and operating costs of the multi-stakeholder dialogue framework for the preservation and restoration of natural resources at the regional level. ERP payments will cover the costs of developing the regional action plan for sustainable agriculture and the preservation of natural resources, the establishment of a dedicated team and capacity building of the regional council as well as the payment of traditional leaders involved in ERP activities in	Regional councils benefit from capacity building, conservation leadership, development of regional action plans, job creation, collaboration with traditional leaders, and increased visibility and community engagement..



			their locality	
		MINEF/ CFI Coordination Unit	Receives payments from ERPA to partly cover the monitoring and recording of community reforestation and forest conservation with the issuance of certificates. Payments will also be used to support the operation of the Cocoa and Forests Initiative Coordination Unit and its activities to mobilize cocoa companies to restore forests.	MINEF benefits from institutional strengthening, enhanced expertise in natural resource management, improved forest governance, strategic partnerships with the private sector and civil society, increased visibility, and improved staff skills.
		Coffee-Cocoa Council	Receives payments from ERPA to support the logistical costs for the supply of forest plants to cocoa producers, the supervision costs for support for agroforestry and to cover the costs of verification, geolocation and validation of the beneficiaries of the adopters of agroforestry in rural areas.	The Coffee-Cocoa Council benefits from enhanced expertise, strengthened regulatory authority, institutional capacity development, sustainability leadership, improved data collection, and increased international visibility.
		ANADER	Receives payments from ERPA for technical support and monitoring activities from producers and community organizations for IGA activities and for Assistance to beneficiaries for the expression of interests and formalization of community organizations.	ANADER agricultural technicians benefit from capacity building and technical support for forest conservation and restoration projects
	<b>Private sector</b>	World Cocoa Foundation (WCF) - Cocoa and chocolate companies	No monetary payment of ERP	Involvement of the private sector in the preservation of natural resources and the fight against deforestation. Letter of recognition of the efforts of the Minister of the Environment and Sustainable Development on the contribution of the private sector to the ERP. Sustainable cocoa

## E.2. Non-carbon benefits

68. Benefits **not related to carbon** are those received **directly or indirectly by the stakeholders during the implementation of activities** (table 6 below). The benefits not related to carbon listed in the following table do not form part of the benefit sharing plan, which is limited to monetary and non-monetary benefits from ERPA payments.

Table 16 : Non-Carbon Benefits

Areas	Non-carbon Benefits Priorities Related to Implementation of the ERP
<b>Rural Domain</b>	<ul style="list-style-type: none"> <li>○ Increase in income</li> <li>○ Improvement of living conditions</li> <li>○ Fight against soil erosion</li> <li>○ Increased soil fertility</li> <li>○ Adoption of sustainable land use practices</li> <li>○ Clarification of land tenure</li> <li>○ Secure land tenure</li> <li>○ Increase in forest cover</li> <li>○ Enhancement of natural resource governance</li> </ul>
<b>Private domain of the state</b>	<ul style="list-style-type: none"> <li>○ Improved transparency and forest management</li> <li>○ Increased soil fertility</li> <li>○ Adoption of sustainable land use practices</li> <li>○ Increase in income</li> <li>○ Improvement in living conditions</li> <li>○ Enhancement of natural resource governance</li> </ul>

## F. Performance measurement

### F.1. Overall performance of Emissions Reduction program

69. The evaluation performance in terms of GHG emission reductions as a result of the implementation of the activities will be evaluated by the National Forest Monitoring System (SNSF), in coordination with the SEP REDD+ in line with the methodologies outlined in the FCPF methodological framework.

70. The first level of evaluation will be carried out in program areas that can be disaggregated by administrative regions. This is designed mainly to increase accountability, transparency, and effectiveness in relation to the implementation and monitoring of the ER program.

71. The performance in terms of GHG emission reductions will be evaluated in relation to the average annual historical GHG emissions listed in the reference level for forests located in the program area. Annual emission reductions as a result of deforestation and forest degradation will be estimated by combining the annual variations in land use associated with REDD+ activities with the carbon stock from the related land cover area, obtained from the forest inventory.

72. For each year of accounting and evaluation, a land cover change map of the program area will be prepared by combining the Landsat and Sentinel images and by correlating these with the previous map to produce a land cover change map. This land cover change map data will be used to estimate GHG emissions and absorptions using the National Forest Surveillance/Monitoring System and in accordance with the monitoring plan of the ERPD.

#### Direct Beneficiaries performance

##### Performance of Direct Non-institutional beneficiaries

Performance evaluation of direct non-institutional beneficiaries consists of evaluating the contribution of the activities carried out by these beneficiaries against the total reduction of GHG emissions. Two levels of evaluation are carried out. **Level 1** : The first level concerns activities carried out by each beneficiary. A weight is assigned to each type of activity, taking into account several parameters such as:

- **Difference in impact on emissions reduction** : Each activity has a different impact on greenhouse gas emissions reduction due to its capacity for greenhouse gas sequestration.
- **Labor hardship** : Some activities can be more demanding in terms of labor or resources, making their implementation more difficult.
- **Generated intermediate incomes** : Activities can also generate intermediate incomes for beneficiaries, even without direct project support, including carbon revenues.

Table 17 : Weighting of activities for direct beneficiaries

ACTIVITIES	JUSTIFICATION	WEIGHT
Low density agroforestry (12 – 30 stems/ha)	<ul style="list-style-type: none"> <li>- Activity requiring less labor and resources</li> <li>- Relatively moderate impact on greenhouse gas sequestration</li> </ul>	0.6

	- Higher intermediate incomes for beneficiaries linked to cocoa	
Medium and high density agroforestry (more than 30 stems/ha)	- Activity requiring more labor and resources than low-density agroforestry - Significant impact on greenhouse gas sequestration - Higher intermediate incomes for beneficiaries linked to cocoa	0.75
Reforestation	- Activity requiring more labor and resources - Considerable impact on greenhouse gas sequestration - Intermediate incomes can be substantial	0.9
Conservation of natural forests	- Less demanding activity - Very considerable and effective impact on greenhouse gas sequestration - Limited intermediate incomes	1

**Level 2:** The second level concerns the evaluation of compliance with environmental and social safeguard standards. A list of criteria has been developed for this purpose and is summarized in Table 8 below.

*Table 18 : Weighting relating to compliance with environmental and social safeguard standards*

	<b>SOCIAL AND ENVIRONMENTAL CRITERIA</b>	<b>JUSTIFICATION</b>	<b>WEIGHT</b>
Red List	- Non-compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF, SEP, and RPF)	Non-conformity not tolerated	0
White list	- Compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF, SEP, and RPF) - Non-compliance with agroforestry systems in the CF (an average of 50 trees/ha on agricultural land) and in the Rural Domain (an average of 10 trees/ha in cocoa plantations)	Relatively High Compliance: Improvements needed	0.75

Green list	<ul style="list-style-type: none"> <li>- Compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF, SEP, and RPF)</li> <li>- Respect for agroforestry systems in the CF (an average of 50 trees/ha on agricultural land) and in the Rural Domain (an average of 10 trees/ha on agricultural land)</li> </ul>	Very High Compliance	1
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The monetary benefit for a Direct Non-institutional Beneficiary is calculated based on the following formula :

$$Rev_{benef} = \frac{Amount_{tot.cat}}{\sum_1^n Sup_{act.i} \times weight_{act.i}} \times (Sup_{act.real} \times Weight_{act.real.}) \times Weight_{cs}$$

And

- Rev<sub>benef</sub>** is the amount a beneficiary will receive for the reporting period considered;
- Amount<sub>tot.cat</sub>** is the total amount expected by the category of beneficiary for the reporting period considered;
- Sup<sub>act.i</sub>** is the planned implementation area for activity i for the entire category of beneficiary
- Weight<sub>act.i</sub>** the weight attributed to activity i (see table 7)
- Sup<sub>act.real</sub>** the area of activity actually carried out by the beneficiary
- Weight<sub>act.real</sub>** the weight attributed to the activity actually carried out by the beneficiary (see table 7)
- Weight<sub>cs</sub>**: the weight corresponding to the level of respect for social criteria by the beneficiary

Case study\*

After verification for a given reporting period, if the total verified volume of ERs generated is 1 MtCO<sub>2</sub>e and the GREEN association (direct beneficiary) has carried out 10 hectares of reforestation and it was expected that the direct beneficiaries would receive 50% of the total amount of ERs, i.e. 2.5 million USD out of the following total amount of hectares achieved for a given reporting period and for a given category of beneficiaries:

- 10,000 hectares of reforestation
- 5,000 hectares of low-density agroforestry
- 15,000 hectares of medium and high-density agroforestry
- And 50,000 hectares of conservation

And it is on the green list for compliance with environmental and social standards, the amount of monetary benefit that this association will receive is worth:

$$Revenu_{benef} = \frac{2\,500\,000\$}{(10\,000 \times 0,9 + 5\,000 \times 0,6 + 15\,000 \times 0,75 + 50\,000 \times 1)} \times 10 \times 0,9$$

**Monetary Benefit = \$307.17**

\* Case studies provided in the BSP are examples to illustrate the evaluation of performance and how it is calculated. They do not reflect the real cost of ER/ha nor the planned hectares.

**This will be based on ERPD estimations.**

### **Performance of Direct Institutional Beneficiaries**

73. Institutional Direct Beneficiaries are entities directly involved in activities generating emissions reductions and providing support to other direct beneficiaries to achieve their goals. As part of the program, SODEFOR (manager of classified forests) and OIPR (manager of parks and reserves) are the direct institutional beneficiaries.

74. The performance of these beneficiaries is assessed taking into account their role in the program, including their contribution as direct beneficiaries and their impact as indirect beneficiaries. To quantify their contribution as indirect beneficiaries, the performance calculation is based on the formula specified for indirect beneficiaries.

75. Concerning their contribution to the reduction of total emissions as direct beneficiaries, three calculation parameters are used:

- The evolution of deforestation and forest degradation in their area of intervention.
- The contribution to reducing emissions through carbon sequestration.
- Compliance with environmental and social safeguard standards.

76. These parameters make it possible to holistically assess the impact of direct institutional beneficiaries on forest conservation and restoration and to guarantee a balanced approach in achieving the program's objectives.

### **Evaluation of the OIPR – Institutional Direct beneficiary**

77. The expected results for the OIPR as a direct beneficiary are focused on the conservation of the Taï national park, the N'Zo reserve and the Mount Peko national park. The OIPR's performance will be evaluated based on its ability to preserve these forests and respect environmental and social safeguard standards throughout its mission. This performance calculation will be applied for each of the forests managed by the OIPR. Tables 9 and 10 provide the corresponding weightings for these two criteria.

*Table 19 : Weighting relative to the evolution of deforestation in national parks and reserves*

<b>CRITERION</b>	<b>JUSTIFICATION</b>	<b>WEIGHT</b>
Decrease in deforestation and forest degradation	Significant positive environmental impact	1
No deforestation during the counting period	Positive environmental impact	0,7
Increase in deforestation and forest degradation	Negative environmental impact	Between 0 and 0.5 to be determined in accordance with proportionality
Increase in deforestation and forest degradation	Major negative environmental impact	0

Table 20 : Relative weighting for compliance with environmental and social safeguards standards by OIPR and associated stakeholders (NGOs...)

	SOCIAL AND ENVIRONMENTAL CRITERIA	JUSTIFICATION	WEIGHT
Red List	- Non-compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF,SEP and RPF)	Non-conformity not tolerated	0
Whitelist	- Compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF, SEP, and RPF) - Non-compliance with Protected Area Management Plans	Relatively High Compliance: Improvements needed	0.75
Green list	- Compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF SEP and RPF) - compliance with Protected Area Management Plans	Very High Compliance	1

The expected amount for this direct institutional beneficiary is calculated from the following formula:

$$Rev_{\cdot}benef = \frac{Amount_{tot.cat} = Cost \times VtER}{\sum_1^n Sup_{\cdot}act_{\cdot}i \times Weight_{act_{\cdot}i}} \times \left( \sum_1^n (Sup_{\cdot}act_{\cdot}real_{\cdot}i \times Weight_{act_{\cdot}real_{\cdot}i}) \right) \times Weight_{ED} \times Weight_{cs}$$

And

**Rev.benef** is the amount a beneficiary will receive for the reporting period considered;

**Amount.tot.cat.** is the total amount expected by the category of beneficiary for the reporting period considered;

**Sup.act.i** the planned implementation area for activity i for the entire category of beneficiary excluding Rural Area

**Weight act.i** the weight attributed to activity i excluding Rural Area

**Sup.act.real.** the area of activity actually carried out by the beneficiary

**Weight.act.real.** the weight attributed to the activity actually carried out by the beneficiary

**Weight cs:** the weight corresponding to the level of respect for social criteria by the beneficiary

**Weight ED:** the weight corresponding to the evolution of deforestation and forest degradation in the area managed by the said beneficiary.

**Cost:** the cost of a ton of carbon

**Vt ER:** the total volume of ER generated during the reporting period considered

### Evaluation of the SODEFOR – Direct Institutional beneficiary

78. SODEFOR's expected performance with regard to classified forests is based on its direct activities of reforestation, natural regeneration of classified forests and on the co-management of forests aimed at reducing deforestation. To evaluate SODEFOR's

performance, we will take into account the cumulative results of each of these activities for each classified forest in the program. Appropriate weighting will be applied depending on the evolution of deforestation and compliance with environmental and social safeguard standards. Tables 11 and 12 provide the corresponding weightings for these two criteria.

*Table 11: Weighting relative to the evolution of deforestation in classified forests*

CRITERION	JUSTIFICATION	WEIGHT
Decrease in deforestation and forest degradation	Significant positive environmental impact	1
No deforestation during the counting period	Positive environmental impact	0,7
Increase in deforestation and forest degradation	Negative environmental impact	Between 0 and 0.5 to be determined in accordance with proportionality
Increase in deforestation and forest degradation	Major negative environmental impact	0

*Table 12: Relative weighting for compliance with environmental and social safeguards standards by SODEFOR*

	SOCIAL AND ENVIRONMENTAL CRITERIA	JUSTIFICATION	WEIGHT
Red List	<ul style="list-style-type: none"> <li>- Non-compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF, SEP, and RPF)</li> </ul>	Non-conformity not tolerated	0
Whitelist	<ul style="list-style-type: none"> <li>- Compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF, SEP, and RPF)</li> <li>- Non-compliance with Protected Area Management Plans</li> </ul>	Relatively High Compliance: Improvements needed	0.75
Green list	<ul style="list-style-type: none"> <li>- Compliance with the Environmental and Social Engagement Plan – ESEP- (IPMP, PF, SEP, and RPF)</li> <li>- compliance with Protected Area Management Plans</li> </ul>	Very High Compliance	1

The expected amount for this direct institutional beneficiary is calculated from the following formula (3):



$$Rev_{benef} = \frac{Amount_{tot.cat} = Cost \times VtER}{\sum_1^n Sup_{act.i} \times Weight_{act.i}} \times \sum_1^n (Sup_{act.real.i} \times Weight_{act.real.i}) \times Weight_{ED} \times Weight_{cs}$$

Or

**Rev.benef** is the amount you will receive for the reporting period considered;

**Amount.tot.cat.** is the total amount expected by the category of beneficiary for the reporting period considered;

**Sup. act.i** the surface area planned for activity i for all of the category beneficiary outside Rural Area

**Weight act.i** the weight attributed to activity i excluding Rural Area

**Sup.act.real.** the area of activity carried out by the beneficiary

**Weight.act.real.** the weight attributed to the activity actually carried out by the beneficiary

**Weightcs:** the weight corresponding to the level of respect for social criteria by the beneficiary

**WeightED:** the weight corresponding to the evolution of deforestation and forest degradation in the area managed by the said beneficiary.

**Cost:** the cost of a ton of carbon

**Vt ER:** the total volume of ER generated during the reporting period considered

### Indirect Beneficiaries performance

79. For indirect beneficiaries, performance is evaluated based on the level of accomplishment of the tasks expected of them within the framework of the ERP. The income of the indirect beneficiary is calculated using the following formula:

$$Revenu_{benef} = ER Cost \times Vt ER \times Percentage_{benef} \times \frac{\text{undertaken activities}}{\text{planned activities}}$$

Or :

**Revenu<sub>benef</sub>:** is the income that the indirect beneficiary will receive for the reporting period considered

**Cost:** the cost of a ton of carbon

**Vt ER:** the total volume of ER generated during the reporting period considered

### Case study:

After verification for a given reporting period, if the total verified volume of reduced emissions (ER) generated is 6 MtCO<sub>2e</sub> and the indirect beneficiary X achieved 90% of the planned performance after verification by SEP-REDD+, and the flat amount allocated to this beneficiary in the Benefit Sharing Plan (BSP) is 2% of the total revenue. The overall Emissions Reduction Payment Agreement (ERPA) payment envelope for this beneficiary, for the applicable reporting period, is calculated from formula (3):

$$\text{Monetary benefit} = \$5 \times 6 \text{ MtCO}_2\text{e} \times 2\% \times 90\% = \$540,000$$

He will therefore receive 10% less than the amount intended for him in the BSP.

## **F.2. Performance indicators of the emissions reduction program**

80. At the start of the program, performance indicators and objectives will be defined and validated by all stakeholders. They will serve as a basis for evaluating the performance of the implementation of these Project Reduction Commitment (ERP) objectives, which will modulate the amount of payments to beneficiaries.

81. To ensure the transparency and credibility of the results, a verification mechanism by SEP-REDD+ with the support of an independent third party will be put in place. This mechanism will consist of field data collection, analysis and comparison of results against objectives, including assessment of compliance with environmental and social safeguards (E&S) by ANDE . The results of this verification will be recorded in an evaluation and verification report.

Table 13 presents the performance indicators, performance objectives, verification sources and verification mechanisms for each program stakeholder:

Table 13: Performance indicators, objectives and verification mechanisms by stakeholders		PERFORMANCE INDICATORS	PERFORMANCE OBJECTIVE	VERIFICATION SOURCE	VERIFICATION FOR PAYMENT
Direct Beneficiaries	Individual cocoa producers in Classified Forests (FC)	Area in hectares of agroforestry and reforestation carried out in classified forests	Achieve a total area of XXX <sup>8</sup> hectares of agroforestry and reforestation carried out in the ERP classified forests.	SODEFOR farmer's performance evaluation report concerning agroforestry activities in the CF (Area concerned, geolocation data and polygons of the plots, list of producers concerned, Mobil Banking number, number of forest plants/ha, technical assistance activities).	<p>1. Verification of performance by SODEFOR of compliance with agroforestry contracts (Deliverable: SODEFOR performance evaluation report)</p> <p>2. Assessment by ANDE of compliance with ES safeguards (Deliverable: <i>ES assessment report</i>)</p> <p>3. Direct and indirect beneficiaries performance verification by SEP-REDD+ with the support of independent third parties based on field data collection and sampling methods including the validation of the ES report (Deliverable: Payment authorization).</p>
	Individual cocoa producers in the Rural Domain	Area in hectares of cocoa-based agroforestry carried out in rural areas	Establish XXX <sup>9</sup> hectares of cocoa-based agroforestry in rural areas.	Activity reports from support structures in particular the cocoa industry/WCF and the Coffee and Cocoa Board/ANADER (Area concerned, geolocation data and polygons of plots, list of producers concerned, Mobil Banking number, number of plants forests/ha, technical assistance activities).	<p>1. Evaluation of performance by the CCC, the cocoa industry or ANADER (Deliverable: Performance report – Performance certificate)</p> <p>2. Assessment by ANDE of compliance with Environmental and Social safeguards and the implementation of studies and instruments (Deliverable: <i>ES assessment report</i>)</p> <p>3. Direct and indirect beneficiaries performance Verification by SEP-REDD+ with the support of</p>

<sup>8</sup> Will be specified in the contracts

<sup>9</sup> Will be specified in the contracts

					independent third parties based on field data collection and sampling methods including the validation of the ES report (Deliverable: Payment authorization).
Other community organizations bordering National Parks, classified forests and rural areas, including women's associations	Area in hectares of agroforestry, community reforestation carried out, natural and sacred forests preserved in the riparian zones of classified forests and priority national parks	Achieve a total area of XXX <sup>10</sup> hectares of agroforestry activities, community reforestation, preservation of natural and sacred forests in the riparian zones of priority classified forests and national parks	Activity report on performance verification of support structures such as the OIPR, ANADER or MINEF for reforestation activities, agroforestry, conservation of community or private natural forests (Area of restored, protected forests; geolocation and forest polygons; organizational banking information, technical assistance activities).		<p>1. Evaluation of performance by support structures such as OIPR, ANADER and MINEF on reforestation and forest conservation activities by community organizations (Deliverables: Performance verification report – Performance certificate)</p> <p>2. Assessment by ANDE of compliance with Environmental and Social safeguards, studies and implementation of instruments (Deliverable: <i>ES assessment report</i>)</p> <p>3. Direct and indirect beneficiaries performance: verification by SEP-REDD+ with or without the support of independent third parties based on field data collection and sampling methods including the validation of the ES report (Deliverable: Payment authorization)</p>
Conservation NGOs and other youth organizations	Total number of Ecoguard patrols carried out for the protection of national parks.	Carry out XXX <sup>11</sup> Ecoguard patrols, XX <sup>12</sup> number of awareness-raising activities and AGR to strengthen the protection of national parks.	Report on the activities of NGOs and other youth organizations for the protection of classified forests and National Parks in the project area (Date of the event, subject, List of participants,		<p>1. Evaluation of performance by support structures, OIPR, MINEF, ANADER (Deliverables: performance verification report)</p> <p>2. Assessment by ANDE of compliance with Environmental and Social safeguards</p>

<sup>10</sup> Will be specified in the contracts

<sup>11</sup> Will be specified in the contracts

<sup>12</sup> Will be specified in the contracts

				illustrative images, etc.); Areas of forest conserved, number of AGR activities, number of patrols in the riparian zones of the NPs concerned by the program).	(Deliverable: <i>ES assessment report</i> ) 3. Direct and indirect beneficiaries performance: verification by SEP-REDD+ with or without the support of independent third parties based on field data collection and sampling methods including the validation of the ES report (Deliverable: Payment authorization)
Direct Institutional Beneficiaries	SODEFOR	Area in hectares of reforestation, natural regeneration and protection of CF carried out exclusively by SODEFOR within each of the 24 classified forests of the ERP	Carry out a total area of XXX <sup>13</sup> hectares of reforestation, natural regeneration and protection of forests classified by SODEFOR.	Reports of reforestation activities, protection of SODEFOR forests (Area of restored forests, geolocation and polygons of restored forests, technical assistance activities)	1. Assessment by ANDE of compliance with Environmental and Social safeguards (Deliverable: <i>ES assessment report</i> ). 2. Verification by SEP-REDD+ with or without the support of independent third parties based on the collection of field data, analysis and comparison of the results against the objectives including the validation of the ES report (Deliverable: Payment authorization).
	OIPR	Area in hectares protected and restored from natural regeneration including area of AGR and agroforestry carried out with the support of the OIPR at the level of the Tai national park, the N'zo reserve and the National Park of Mount Peko	Protect and restore XXX <sup>14</sup> hectares of land area through natural regeneration, agroforestry and other conservation activities supported by the OIPR for each of the Tai and Mount Peko national parks.	OIPR activity reports.	1. Assessment by ANDE of compliance with Environmental and Social safeguards (Deliverable: <i>ES assessment report</i> ). 2. Verification by SEP-REDD+ with or without the support of an independent third party in the management of NPs in the project area including the validation of the ES report (Deliverable: Payment authorization).

<sup>13</sup> Will be specified in the contracts

<sup>14</sup> Will be specified in the contracts

<b>Indirect Beneficiaries</b>	<b>FPRCI</b>	Rate of beneficiaries who signed a contract and received funds in accordance with management procedures and within the required deadlines.	Achieve a rate of 100% of beneficiaries having signed a contract with the funds transferred in compliance with management procedures and within the planned deadlines	FPRCI activity, monitoring and verification reports (Contract between FPRCI and beneficiaries, financial report, funds transfer certificate)	Verification by the Ministry of Economy and Finance based on analysis of financial reports.
	<b>Mobile Telephone Company</b>	Total number of individuals producers local communities benefiting from money transfer operations and the provision of SIM cards to facilitate money transfers.	Achieve 100% coverage of local communities in need, by providing them with the necessary money transfer operations including offering them SIM cards, in order to facilitate money transfers in an efficient and accessible manner	Receipt of payments on behalf of each beneficiary	Verification by the FPRCI of financial transactions
	<b>SEP-REDD+</b>	Rate of effectiveness of coordination and monitoring-evaluation of the emissions reduction program, including the sustainability of achievements, independent verification on the ground, the register of carbon transactions, and support for regional REDD+ committees.	Achieve a 75% rate of coordination and monitoring-evaluation of the emissions reduction program, including the sustainability of achievements, independent verification on the ground, the establishment of the carbon transaction register, and active support for regional committees REDD+.	ERP activity reports, SEP-REDD+ monitoring and evaluation mission report.	Audit of the management of project funds by the FPRCI

Côte d'Ivoire - ERP revised benefit sharing plan

<b>AFOR - Local land management committees</b>	Percentage of village territories demarcated in the ERP zone with the boundaries clarified and formalized between village territories and classified forests and National Parks	Reach 50% delimitation of territories villagers in the program area, with the boundaries clarified and formalized between village territories and classified forests and national parks	AFOR activity reports - Local land management committees on the delimitation and minutes establishing the limits between classified forests and village territories.	Verification by SEP-REDD+ based on analysis of activity reports (Deliverable: Payment authorization)
<b>National Environment Agency (ANDE)</b>	Number of certificates of compliance or non-compliance with environmental and social safeguards issued to direct beneficiaries	Ensure that 100% of program activities are subject to a certificate of compliance or non-compliance with environmental and social safeguards	Mission report assessing compliance with environmental and social safeguards by direct beneficiaries	Analysis of the ESS report by SEP-REDD+ (Deliverable: Payment authorization)
<b>Coffee-Cocoa Council</b>	Area in hectares of cocoa supported for the establishment of agroforestry systems with identification data and geospatial data of available plantations, including details on the number of trees/ha	XX <sup>15</sup> hectares of cocoa converted to agroforestry in the ERP area supported by the certified by the Café-Cocoa Council	Reports from the Coffee-Cocoa Council on agroforestry with the register of distribution of forest plants to cocoa producers and monitoring of the implementation of agroforestry (Area concerned, geolocation data and polygons of plots, list of producers concerned, Mobil Banking number, number of forest plants/ha, technical assistance activities).	Verification by SEP-REDD+ with or without the support of third parties by collecting field data, analyzing them and comparing the results against the objectives (Deliverable: Payment authorization).

<sup>15</sup> Will be specified in the contracts

<b>ANADER</b>	Total number of community organizations, cooperatives or producer organizations supported for the successful implementation of IGAs and other forest preservation and restoration activities in rural areas and participating in the call for expressions of interest with support of ANADER.	Support XX <sup>16</sup> community organizations for the successful implementation of IGAs and other forest preservation and restoration activities in rural areas and ensure their active participation in the call for expressions of interest	ANADER activity report on the implementation of agroforestry and other AGR activities (Identification of the organization, area of restored forests, geolocation and polygons of restored forests, organization banking information, technical assistance activities).	Verification by SEP-REDD+ with or without the support of third parties by collecting field data, analyzing them and comparing the results against the objectives (Deliverable: Payment authorization).
<b>Regional councils - Traditional Chiefdom</b>	Total number of multi-actor and functional dialogue platforms in each region, with a strategic document for sustainable management of natural resources or zero-deforestation agricultural production.	Each region of the program has a functional multi-actor dialogue platform, as well as a strategic document for sustainable management of natural resources or zero-deforestation agricultural production.	Prefectural decree establishing multi-actor dialogue platforms across the program regions and strategy document for sustainable management of natural resources or zero deforestation agricultural production	Verification by SEP-REDD+ with or without the support of third parties by collecting field data, analyzing them and comparing the results against the objectives (Deliverable: Payment authorization).
<b>MINEF/ CFI Coordination Unit</b>	Area in hectares of reforestation and natural forests in the rural area recorded in the program, and having been the subject of a planting and conservation certificate issued by the decentralized Water and Forestry services.	XXX <sup>17</sup> hectares of reforestation and natural forests in rural areas recorded in the program are subject to a planting and conservation certificate	MINEF activity report specifying the Certificate of reforestation and conservation of forests and tree ownership issued (Geospatial data of areas of community forests preserved and restored including agroforestry).	Verification by SEP-REDD+ with or without the support of third parties by collecting field data, analyzing them and comparing the results against the objectives (Deliverable: Payment authorization).

<sup>16</sup> Will be specified in the contracts

<sup>17</sup> Will be specified in the contracts





82. This table will make it possible to monitor the performance of the various stakeholders and ensure that the objectives of the emissions reduction program are achieved. The evaluation and verification reports will establish the credibility of the results and ensure the transparency of the process.

### F.3. Safeguards compliance

83. Table 14 below presents safeguards to be factored in AWP and subject to close monitoring of the SEP-REDD+ safeguards team throughout program implementation to ensure full compliance with World Bank ESF.

Table 14: Environmental and Social Safeguards to be embedded in Beneficiaries' AWP

Stakeholders	Activities	Safeguards
Cocoa farmers cooperatives in CFs	Agricultural Intensification	Compliance with the Integrated Pests Management Plan (IPMP), PF SEP, and RPF
	Agroforestry	Compliance with agro-forestry schemes in Rural Domain ( <i>average 50 trees / ha in agricultural plots</i> )
	Reforestation and restoration of degraded lands & forests	Physical Cultural Resources Management Framework (PCRMF) ( <i>verified non- destruction of physical cultural sites</i> )
NPs Farmers associations (RD)	Agricultural Intensification	Compliance with IPMz, SEP, RPF, and PF
	Agroforestry	Compliance with agro-forestry schemes in Rural Domain ( <i>average 10 trees / ha in agricultural plots</i> )
	Afforestation, reforestation, and restoration of degraded lands & forests	Physical Cultural Resources Management Framework (PCRMF) ( <i>verified non destruction of physical cultural sites</i> )
Cocoa cooperatives and individuals producers in Rural Domain (RD)	Agricultural Intensification	Compliance with IPMP, SEP, RPF, and PF
	Agroforestry	Compliance with agro-forestry schemes in Rural Domain ( <i>average 10 trees / ha in agricultural plots</i> )
	Afforestation, reforestation, and restoration of degraded lands & forests	Physical Cultural Resources Management Framework (PCRMF) ( <i>verified non-destruction of physical cultural sites</i> )
SODEFOR	Sustainable management and conservation of CFs	Compliance with CFs Management Plans
		Verified involvement of communities in CFs Management Plans elaboration
		Compliance with Resettlement Policy Framework (RPF) and Process Framework (PF) ( <i>verified no access restrictions for forest dependent communities otherwise verified RAP implemented</i> )
		Compliance with IPMP

	Agroforestry in CFs	Compliance with agro-forestry guidelines in CFs ( <i>average 50 trees / ha in agricultural plots</i> )
OIPR & NGOs	Sustainable management and conservation of NPs	Compliance with NPs Management Plans
		Verified involvement of communities in NPs Management Plans elaboration
		Compliance with Resettlement Policy Framework (RPF) and Process Framework (PF) ( <i>verified no access restrictions for forest dependent communities otherwise verified RAP implemented</i> ) Compliance with IPMP

## G. Payments management and Funds Flow

### G.1. Payments Distribution

84. The development of the monetary benefit distribution grid is based on a methodical approach integrating the following steps:

- **Stakeholder Mapping:** An exhaustive stakeholder mapping was carried out, covering the various areas of ERP activity.
- **Individual Performance Assessment:** Each stakeholder is assessed according to his or her performance in each activity category (Chapter 6 - Performance measurement).
- **Estimation of Beneficiaries' Contribution:** The significance of each beneficiary's contribution to the achievement of the program's key results is estimated.
- **Valuing Local Contributions:** Particular attention is paid to valuing the contributions of local communities and supporting local development and community well-being.
- **Stakeholder Consensus:** Consensus has been reached through stakeholder consultations with the aim of ensuring sufficient motivation and incentives to maintain sustainable natural resource management efforts and promote community well-being beyond the duration of the program.

85. It is estimated that the implementation of the ER activities during the ERPA term will lead to a generation of 30 million tCO<sub>2</sub>e ERs, of which an available volume of at least 10 million tCO<sub>2</sub>e. These ex ante estimates are based on three parameters: (a) the estimated emissions for the scenario with the program, (b) the amount of 4% ERs to be set aside to compensate for the level of estimation uncertainty<sup>18</sup>, and (c) the amount of 20.2% ERs to be set aside as part of the risk of reversals (non-permanence)<sup>19</sup>.

86. Table 17 illustrates the distribution of payments between the different categories of beneficiaries respectively for the volume 10 million tCO<sub>2</sub>e and with the Call option subject to negotiations.

87. Recognizing that the Benefit Sharing Plan (BSP) aims to establish an equitable distribution of benefits among stakeholders while considering necessary compromises to maintain the engagement of all parties, the BSP has been updated. This update resulted from a consultative process involving key stakeholders through bilateral discussions led by an independent facilitator to reach a consensus.

88. A new distribution has been established, allocating 75% of benefits to direct beneficiaries and 25% to indirect beneficiaries, with an increase in the share allocated to rural communities from 44.8% to 50%. Due to changes brought by the start of FIP2, Which finances activities in CFs in the ERP area, the percentage of benefits for SODEFOR has been reduced from 33% to 15%. The allocation for OIPR has been increased from 7% to 10%, recognizing the

<sup>18</sup> The level of uncertainty associated with estimates of activity data and emission drivers for the reference scenario increases to 17.30%, which enables the ER portion to be fixed at 4% to be set aside to compensate for the level of uncertainty.

<sup>19</sup> The requirements for the operation of these two buffers are established by the Carbon Fund Methodological Framework and the Carbon Fund Buffer Guidelines.

additional efforts expected in supporting local communities to develop income-generating activities.

89. Although there is a perceived decrease in the total share for direct beneficiaries (from 85% to 75%), benefits to local communities have increased (from 44.8% to 50%). The decrease impacts mainly SODEFOR, which has been recategorized into direct institutional beneficiaries, given that it will receive funding from FIP2. All impacted beneficiaries by the revised percentage of benefits have been consulted with (see annex 3).

90. SEP-REDD+'s share has been increased to cover new missions, including recruiting local SMEs and NGOs for independent performance verification on the ground, supporting the Ministry of Economy in creating and managing a carbon register, assisting regional REDD+ committees chaired by the prefectural body, and ensuring the program's sustainability.

*Table 15: Indicative ER payments expected by category of beneficiaries in accordance with the volume of 10 million MtCO<sub>2</sub>e provided for in the ERPA contract*

BENEFICIARIES			Mode of payment	Contracting Entity	Monetary Benefits of the ERP	
					Benefits (%)	Benefits (USD)
Direct Non-Institutional Beneficiaries	Rural communities	Individual cocoa producers in Classified Forests	Monetary	Cooperative and/or producer organization in CF	50.00%	25,000,000
		Individual cocoa producers in the Rural Domain	Monetary	Cooperative in the Rural Area		
		Other community organizations bordering National Parks and rural areas, including women's associations	Monetary	Community organizations		
	Forest conservation NGOs and other community youth organizations	Monetary	NGO			
Direct Institutional	SODEFOR		Monetary	SODEFOR	15.00%	7,500,000
	OIPR		Monetary	OIPR	10.00%	5,000,000
<b>Subtotal 1</b>					<b>75.00%</b>	<b>37,500,000</b>
Indirect Beneficiaries	SEP REDD+ - Regional REDD+ Committee - SMEs		Monetary	SEP-REDD+	10.00%	5,000,000
	FPRCI		Monetary	FPRCI	2.50%	1,250,000
	Mobile phone company		Monetary	Mobile Telephony Company	0.50%	250,000
	ANDE		Monetary	ANDE	12.00%	6,000,000
	Regional Councils (RC) - Traditional chiefdom	RC Cavally - Traditional chiefdoms	Monetary	RC Cavally		
		RC San Pedro - Traditional chiefdoms	Monetary	RC San Pedro		
		RC Nawa - Traditional chiefdoms	Monetary	RC Nawa		
RC Guémon - Traditional chiefdoms		Monetary	RC Guemon			

	RC Gboklè - Traditional chiefdoms	Monetary	RC Gboklè		
	AFOR - Local rural land committee	Monetary	AFOR		
	MINEF - CFI Coordination Unit	Monetary	National Forestry Fund		
	ANADER	Monetary	ANADER		
	The Coffee-Cocoa Council	Monetary	The Coffee-Cocoa Council		
	WCF- Cocoa and chocolate company	Non-monetary	N / A		
<b>Subtotal 2</b>				<b>25.00%</b>	<b>12,500,000</b>
<b>TOTAL</b>				<b>100.00%</b>	<b>50,000,000</b>

91. The distribution of estimated revenues generated by future ER sales to Beneficiaries is defined on the basis of their respective roles and contributions, according to the following two groups of Beneficiaries:

92. **Direct Beneficiaries:** These actors are at the core of the generation of ERs. They will receive 75% of the benefits. This share will be distributed as follows:

- **Local Communities:** 50% of benefits are intended for local communities, including cooperatives and organizations of cocoa producers in classified forests, as well as cooperatives and organizations of cocoa producers in rural areas. This also includes community organizations bordering national parks and classified forests, women's and youth associations, as well as local NGOs involved in the protection, restoration of forests and the implementation of agroforestry.
- **Direct Institutional Beneficiaries:** 25% of the benefits will reward successful efforts to preserve and restore forests in the private domain of the State, namely national parks and classified forests, managed respectively by OIPR and SODEFOR. This part will also promote their crucial role in supporting local communities and their commitment to sustainable forest management.

93. **Indirect Beneficiaries:** These actors support the management of the program, guarantee the monitoring and sustainability of the achievements will receive 25% of the net income from the sale of ER including 13% of the benefits, distributed between the FPRCI (2.5%), the Telephony Company Mobile (0.5%) and SEP-REDD+ (10%) for program coordination and 12% for other Indirect Beneficiaries distributed between 6 organizations.

94. Table 16 presents an indicative distribution of payments among indirect beneficiaries, excluding program management costs.

Table 16: Indicative Distribution of ER Payments to Indirect Beneficiaries

Beneficiaries	Mode of payment	Contracting Entity	Monetary Benefits of the ERP	
			Benefits (%)	Benefits (USD)
ANDE	Monetary	ANDE	1.00%	500,000
AFOR - Local rural land committee	Monetary	AFOR	1.00%	500,000

Regional Councils - Traditional chiefdom	Monetary	CR Cavally, Guemon, Nawa, San-Pedro, Gbokle	3.50%	1,750,000
MINEF - CFI Coordination Unit	Monetary	National Forestry Fund	2.50%	1,250,000
ANADER	Monetary	ANADER	2.00%	1,000,000
The Coffee-Cocoa Council	Monetary	The Coffee- Cocoa Council	2.00%	1,000,000
<b>Total</b>			<b>12.00%</b>	<b>6,000,000</b>

95. Despite their significant contribution to the implementation of cocoa-based agroforestry systems, cocoa and chocolate companies and their organization, the World Cocoa Foundation (WCF), will not directly benefit from the monetary revenues from the sale of ERs. However, a Letter of Attestation of Contribution to the Reduction of Emissions within the framework of the ERP-PNT, will be signed by the Minister of the Environment and Sustainable Development, explicitly recognizing their role in reducing emissions within the REDD+ Program for each company.

96. A manual aiming at ensuring that the final beneficiaries will receive their due payments will clearly define the monitoring and traceability of ER payments transfer – from the “ERPA” account at the Conservation Trust Fund down to the ultimate beneficiary. It will be developed at the onset of project implementation.

## G.2. Financial Mechanism

97. **The Carbon Fund will pay up to US\$50 million for the effective delivery of up to 10 million tCO<sub>2</sub>e of ERs, out of the 22 million tCO<sub>2</sub>e expected to be generated during the five-year ERPA period (2020–2024), with a call option subject to negotiations,** in accordance with the FCPF Carbon Fund’s Methodological Framework. The call option provides the Carbon Fund with a right, but not an obligation, to purchase all or part of such Additional ERs from the Government of Côte d’Ivoire.. Table 17 below presents the provisional payment schedule of ERs.

Table 17. Provisional payment schedule

Payment period	Operations	Reporting period	ER Volume (tCO <sub>2</sub> e)	Gross Amount (US\$)	Net Amount (US\$)	Call Option
	ERPA signature (Nov. 2020)					
2021	Upfront advance payment*				1,000,000	
	Verification n°1	Date of ERPA signature to December 31, 2021	(1,000,000)	5,000,000		
2023	1st ERPA payment				4,000,000	
	Verification n°2	January 1, 2022 – December 31, 2023	5,000,000	25,000,000		
2024	2 <sup>nd</sup> ERPA payment				25,000,000	
	Verification n°3	January 1, 2024 – December 31, 2024	4,000,000	20,000,000		
2025	3rd ERPA payment				20,000,000	
		<b>TOTAL</b>	10,000,000	50,000,000	50,000,000	to be negotiated

\* After ERPA effectiveness conditions have been fulfilled.

98. **The management of ERPA payments from the Carbon Fund and their redistribution among the beneficiaries will be channeled through the Foundation for Parks and Reserve of Côte d'Ivoire (FPRCI)** whose Board of Directors approved in December 2018 the role of the FPRCI to manage revenue from the sale of program ERs. The FPRCI is a private nonprofit Conservation Trust Fund created on November 20, 2003, under Law No. 2002-102 dated February 11, 2002, relating to the creation, management, and financing of National Parks and natural reserves. Its mission is to ensure long-term financing of the country's National Parks, nature reserves, and buffer zones through funds raising invested in an endowment capital which generates annual revenues to finance the core recurrent costs to sustain management of protected areas. The FPRCI comprises the following entities: (a) Board of Directors, (b) Executive Management, (c) Investment Committee, (d) Audit Committee, (e) internationally recruited asset manager; and (f) international auditor.

99. **A Financial Management (FM) capacity assessment of the FPRCI was conducted by the World Bank (WB)** Sr. Financial Management Specialist responsible for Côte d'Ivoire, in line with the minimum requirements under WB Policy and Directive – for Investment Projects; which describes the overall World Bank FM policies and procedures. The objective of the assessment was to determine whether the FPRCI has acceptable FM arrangements to ensure: (i) that funds are used only for the intended purposes in an efficient and economical way, (ii) the preparation of accurate and timely periodic financial reports; (iii) safeguarding of the assets; and (iv) can be subject to auditing diligences as required by the Bank.

100. **The FPRCI has the overall fiduciary responsibility following the FM capacity assessment** which revealed that the entity has adequate FM arrangements: the assessment concluded that the FPRCI has experienced and qualified FM staff and acceptable FM tools (accounting software and FM procedure manual) in place to manage the ER resources. The FM team is familiar with funds management and capable of managing income from the sale of Emission Reduction – Program (ERPA Payments). The management of the funds, the distribution of benefits, and their monitoring will be implemented according to the current procedures of the FPRCI and in line with a Subsidiary agreement signed with the Ministry of Finance on October 1, 2021..

101. **The Subsidiary agreement specifies the financial flow arrangement and the use of funds**, including transfer of funds from the FCPF Carbon Fund to the FPRCI. The following the terms and conditions are included in the Subsidiary agreement:

- (a) The Financial agreements, including control clauses and obligations of the parties, will be cosigned between the beneficiaries and the FPRCI;
- (b) Annual Work Plans and Related Budgets (AWPB) of SEP-REDD+ are submitted to the REDD+ Technical Committee for validation and to the REDD+ Commission for approval and before transmission to the FPRCI for Notice of No-Objection;
- (c) The SEP-REDD+ will ensure technical monitoring of the program and of the implementation of the beneficiaries achievement through field monitoring and review of beneficiaries' quarterly reports based on a set of key performance indicators;



- (d) The reviewed quarterly reports of all beneficiaries and the efficiency assessment of the SEP-REDD+ will be compiled and submitted to the REDD+ Technical Committee for validation and to the REDD+ Commission for approval;
- (e) The transfer of resources to beneficiaries by FRCI will be triggered based on documented performance by the SEP-REDD in line with defined performance indicators and in accordance with the conclusions of the external evaluations carried out by the Experts of the Carbon Fund;
- (f) The FPRCI Executive Directorate will ensure financial monitoring of the use of the resources through audits, certification of the expenses, and review of quarterly beneficiaries' financial reports. The FPRCI Executive Directorate will conduct an annual audit mission on the use of resources and the resulting report will be presented to its Board of Directors.

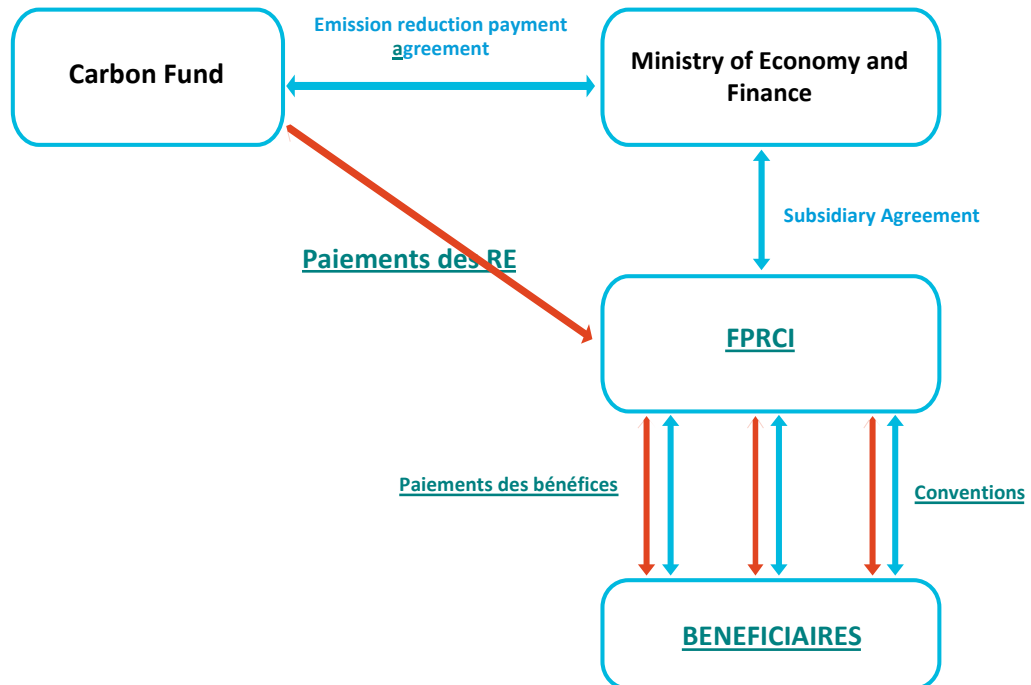


Figure 3. Contractual Arrangement and Financial Flows under the ERP

77. During the implementation of the program and the various World Bank implementation support missions, it appeared necessary to adjust the program implementation approach in order to make it more practical and transparent.

- a) SEP-REDD+ which will ensure coordination, will initiate a call for expressions of interest, requiring the location of activities, proof of activities generating emission reductions, and collection of data geolocation, identity, and banking or Mobile Money details.
- b) The eligibility of beneficiaries will be confirmed by SEP-REDD+ based on performance evaluations by indirect beneficiaries, environmental and social audits by ANDE, and independent performance verification.

- c) SEP-REDD+ will establish a final database which it will submit to the REDD+ technical committee for validation and the National REDD+ Commission for payment authorization.
- d) Monetary benefits are transferred to the beneficiaries by the FPRCI based on performance documented by the SEP-REDD+ and approved by the national REDD+ commission. The goal is to complete the payment process to beneficiaries within less **than three months** after ERPA payment reception. For the first payment, a call for expressions of interest for direct beneficiaries will start at least one month before the receipt of ERPA payments, for a period of three months. The process of validating the list of final direct beneficiaries, the amounts to be received by them until their payment, will not exceed 3 months. This is a total of 5 months after receipt of the first ERPA payments. For the second and third payments, the call for expressions of interest for direct beneficiaries will be made before receipt of ERPA payments and the process for payment will not exceed 3 months. This timeframe aims to ensure an efficient and rapid distribution of benefits, thus minimizing the wait for beneficiaries and maximizing the program's impact.

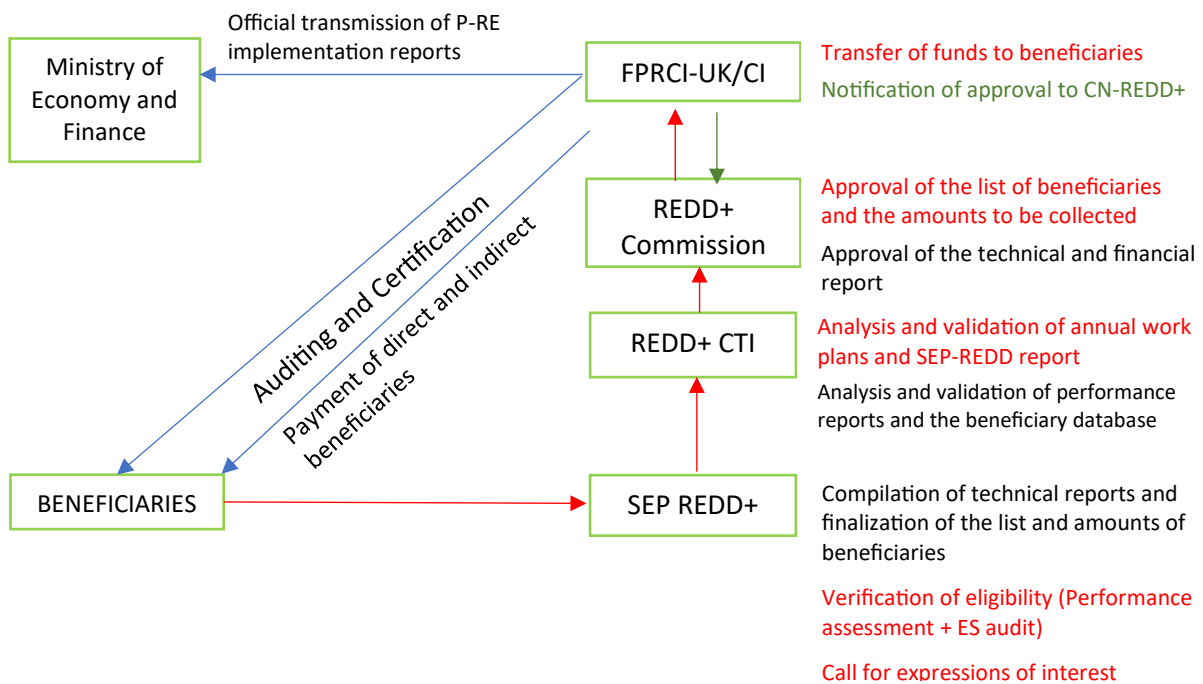


Figure 4. Reporting Arrangement

### ER designated accounts managed by FPRCI

102. Funds will be paid entirely into two designated accounts as follows:

- Reserve account (FPRCI-UK) 5% of ER payments will be put in a reserve fund which will serve as an endowment account opened in Canada to manage the 5 percent deducted from profits distributed to beneficiaries. The revenues generated from the

endowment account will be reinvested in emission reduction activities to sustain program activities.

- 95% FPRCI distribution account in a commercial bank in Abidjan.

103. These accounts will not be subject to any compensation with another account opened by FPRCI with the same FPRCI-UK asset manager and will be used exclusively to finance Program activities. These accounts will function as sinking funds.

#### **Mechanism for transferring funds to final beneficiaries**

104. The **mechanism for transferring funds to beneficiaries is based on the principle of minimizing the risk of loss or diversion by intermediary actors in the payment flow:**

- The payments granted by the Carbon Fund are directly transferred to the FPRCI-CI distribution account, after deduction of the reserve (5%) which will be managed by the FPRCI-UK: The reserve will be: (i) deducted from the first and second ERPA payments to all beneficiaries except for FPRCI responsible for fund management and transfer; and, (ii) redistributed at the time of the 3<sup>rd</sup> ERPA payment following the same modalities as the net ER payments, contingent upon satisfactory performance.
- In the event of underperformance of certain direct or indirect beneficiaries, their share of the reserve, as well as their potential share not reached due to this underperformance, will be reallocated as follows: 35% will be allocated to SEP-REDD+ to finance the activities of MRV (Measurement, Reporting and Verification), M&E (Monitoring and Evaluation) and safeguards, while 65% will be allocated to the FPRCI-CI to support the operational costs of the PNT and Mont Peko, thus guaranteeing their long-term preservation.
- The FPRCI-CI deducts its management costs (2.5%) and distributes the remaining 92.54% to direct and indirect beneficiaries. The management fees cover: (i) the salary of additional staff to be recruited and dedicated to the program, i.e., a financial management specialist responsible for funds transactions; and a forestry specialist with M&E background for support to annual work plans development, and their monitoring & evaluation; (ii) annual audits and other reporting requirements; and (iii) operating costs related to field missions for data collection and reporting to SEP-REDD+. In case the ERPA is delayed or underperforms during a monitoring period, the management and operational costs of the FPRCI will continue to support its operations in addition to Government support through its National Investment Program to support ERPA related operating costs.
- Indirect beneficiaries receive their payments on their bank accounts in compliance with the contract concluded with the FPRCI;
- Direct beneficiaries receive their payments via bank accounts for formally constituted entities (OIPR, SODEFOR, NGO, Community Associations, Cooperatives, etc.) in compliance with the contract concluded with the FPRCI.
- **Payment to individual cocoa producers in rural areas:** For individual cocoa producers in rural areas, a contract is established between the cooperative and the FPRCI. This contract specifies the list of members who have met the performance criteria. The

FPRCI then transfers the funds to the mobile phones of each individual producer, directly to their mobile money account. For producers who do not have a mobile money account, payment can be made through a sponsor or via the cooperative account. A clause is included in the contract of the contracting entity obliging them to then transfer the funds to its members.

- **Payment to producers within classified forests** : For producers within classified forests, contracts can be established between the FPRCI and formally constituted producer organizations within the forests, or with SODEFOR. In both cases, the funds are transferred directly to individual producers via mobile money accounts. For producers with an ID card or mobile money account, the funds will be transferred via the account of a "sponsor<sup>20</sup>" designated by the producer, or to the account of the contracting entity. A clear clause is included in the contract, requiring the contracting entity to then transfer the funds to its members who have participated in the activities. The same principle applies to individuals within communities that have met expected performance.
- **Validation and transfer of funds** : The list of beneficiaries is established by the SEP REDD+ after performance verification and validation of the ES report. This list is then validated by the National REDD+ Committee and made available to the FPRCI.
- At the beginning of the program, the FPRCI enters into an agreement with the mobile phone company responsible for transfers to ensure a smooth and secure process for transferring funds to identified beneficiaries.
- The two payment modalities (bank transfers and mobile payment) will be accessible to all beneficiaries and will allow for better transaction traceability. Particularly so, given that the majority of the population owns a mobile phone in Côte d'Ivoire. This will ensure that all beneficiaries receive their payments due to the user-friendliness and accessibility of mobile payments and that the program is based on actual beneficiaries who are identified by names. The majority of beneficiaries expressed during public consultations their preference to receive direct individual payments which they found to be transformational as this is a new experience for them to effectively receive mobile payments or on Bank accounts based on their performance. This will ultimately result in increased individual revenues and better living conditions.
- to the BSP will ensure that no one is excluded, and benefits are distributed to everyone who contributed to the programme. Figure 5 presents the financial flows.

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<sup>20</sup> A "sponsor" is a trusted individual within the community or organization, responsible for ensuring that payments are effectively received by individuals who have met the required performance criteria under the program. This person can be a community member, a cooperative manager, or any other person designated to receive payments on behalf of direct beneficiaries. The role of the sponsor is essential to ensure that funds reach direct beneficiaries in a transparent and equitable manner.

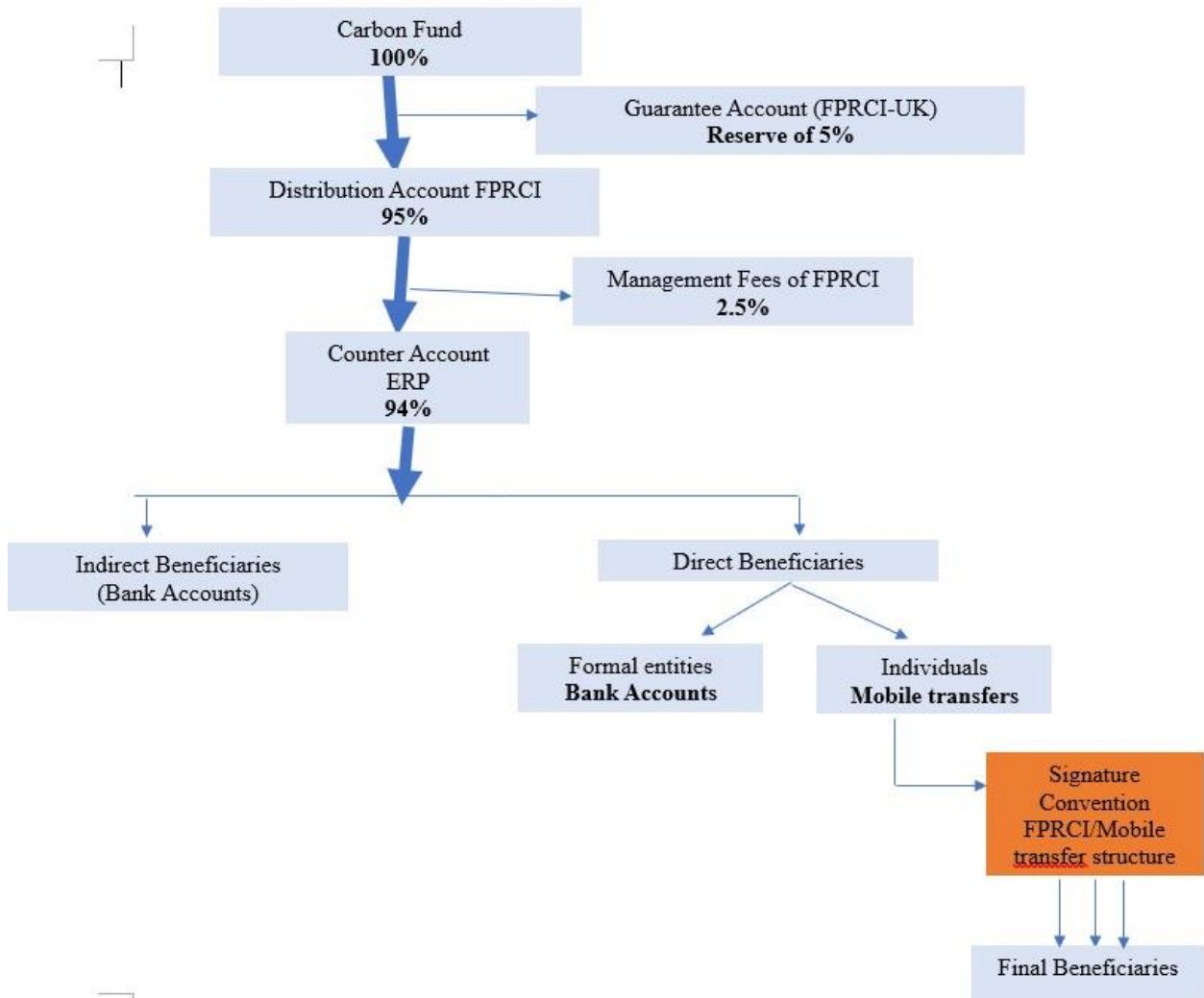


Figure 5. Financial flows

## H. Call for expressions of interest and methods of selection of direct non-institutional beneficiaries

### Call for expressions of interest and beneficiary selection process

105. To determine the beneficiaries who will be entitled to benefits due to their contribution to reducing greenhouse gas (GHG) emissions, a call for expressions of interest process will be deployed at each associated reporting period with each payment.

Four key steps of this process are outlined as follows:

#### Step 1: Call for expressions of interest for the identification of Beneficiaries

For the identification of potential beneficiaries of the ERP, a call for expressions of interest will be launched by the SEP-REDD+ and relayed at national, regional and local level and communicated to key stakeholders. Potential beneficiaries have the opportunity to respond to the call for expressions of interest in one of the following three ways:

1. **Direct Online Registration:** Beneficiaries, according to their capacities, may register directly via the SEP-REDD+ website.
2. **Local Registration:** Beneficiaries may register directly with the local representations of the Regional REDD+ Committees.
3. **Registration by the Intermediary of Indirect Beneficiaries:** In some cases where direct beneficiaries are unable to register through the direct online registration or the local representation, they could be registered through indirect beneficiaries such as ANADER, the Coffee and Cocoa Board, cocoa and chocolate companies, the Ministry of Water and Forests, SODEFOR and OIPR.

For the first reporting period, calls for expressions of interest will be opened three-four months around the expected date of issuance of the ERPA payments. For the second and third reporting periods, calls for expressions of interest will be opened between three to four months prior to estimated issuance of ERPA payments. A call may be closed early if the objectives of surface areas, determined during preparation of the ERPD for each activity category, are met.

#### Step 2: Verification of Beneficiary Eligibility

To be eligible as a direct beneficiary of the Emissions Reduction Program (ERP), several rigorous criteria must be met, thus ensuring equity and efficiency in the distribution of benefits. The eligibility conditions are as follows:

1. **Location of Activities:** The beneficiary's activities must be located in the ERP zone, defined as the geographical region covered by the program. This condition ensures that only actions undertaken in this region can claim ERP benefits.
2. **Proof of Achievements of Emissions Reduction Activities :** the beneficiary must provide concrete proof of the implementation of activities such as reforestation, forest conservation, agroforestry, as well as other income-generating activities that have resulted in measurable reductions in greenhouse gas (GHG) emissions. This proof must

include details on the area, geographical location, and number of trees planted per hectare (for agroforestry activities), field geolocation data, etc.

3. **Confirm compliance with Environmental and Social Standards (ESS):** The beneficiary must ensure that all activities carried out comply with established environmental and social standards. This implies strict compliance with current environmental standards, good practices in environmental preservation and sustainable management of natural resources, as well as respect for the rights and the improvement of living conditions of local communities.
4. **Beneficiary Identity Data:** The beneficiary must provide valid identity documents such as national identity card, passport, consular card, or any other identity document recognized in Côte d'Ivoire. In the case of cocoa producers, the producer identification card or the unique identification number issued by the Coffee and Cocoa Board are also accepted. In the absence of identification documents, the beneficiary may designate a trusted 'Sponsor' to facilitate the process.
5. **Bank or Mobile Money details:** The beneficiary must have a bank account number or a mobile payment service number (Mobile Money) registered in their name. These contact details are essential for making payments efficiently and securely. If the beneficiary does not have a Mobile Money account, he or she may use a 'Sponsor' or the cooperative to receive payments.

For beneficiaries who do not have identification documents or a mobile money account, they must designate a sponsor from the beginning of the expression of interest process. In case of positive verification of performance, the funds will be transferred via the account of the sponsor designated by the producer, or to the account of the contracting entity.

It is essential to note that a final direct beneficiary having received payments for a given reporting period is automatically eligible for the following period. And moving to the higher category of E&S criteria for the next reporting period would allow them to increase their revenue for the following payment. For example, beneficiaries who are on the E&S white list for the first reporting period and who demonstrate adequate implementation of E&S measures to upgrade to the E&S green list for second reporting period would increase their revenue at the second payment.

### **Step 3: Verification and Validation of Performance and environmental integrity**

Once the information provided by direct and indirect beneficiaries has been collected, a preliminary database is established by SEP-REDD+ to list potential direct and indirect beneficiaries. However, to confirm their eligibility for payment under the Emissions Reduction Program (ERP), three essential verification and validation steps are undertaken to ensure that only beneficiaries who fully meet the program criteria receive benefits:

1. **Performance Evaluation by Indirect Beneficiaries:** The indirect beneficiaries, depending on the type of activity, carry out a detailed evaluation of the performance of each direct beneficiary. This evaluation is accompanied by a report which attests to the individual performance of each beneficiary. It should be noted that this step is

optional if the expression of interest is initiated directly by the indirect beneficiary, who then carries out the assessment upstream.

2. **Environmental and Social Audit by ANDE:** At the request of SEP-REDD+, the National Environmental Development Agency (ANDE) carries out a complete audit to verify compliance with environmental and social standards of all activities undertaken by direct beneficiaries. ANDE then submits a detailed report to SEP-REDD+, highlighting compliance with environmental and social safeguards by direct beneficiaries.
3. **Analysis of the E&S Audit Report and Verification by SEP-REDD+:** SEP-REDD+ carries out a meticulous analysis of the ES audit report to identify any potential anomalies or non-compliance. In addition to the analysis of the ES audit report, SEP-REDD+ carries out a final verification of the performance of direct and indirect beneficiaries with the support of Independent Third Parties.

#### **Step 4: Payment of Beneficiaries**

Once the technical performance of the activities and compliance with environmental and social standards have been rigorously verified for each beneficiary, whether direct or indirect beneficiaries, SEP-REDD+ proceeds to establish a final database beneficiaries whose eligibility has been confirmed.

This final database includes the following elements for each beneficiary:

- **Identity Data:** Complete and precise information on the identity of each beneficiary is recorded, guaranteeing clear and unambiguous identification.
- **Banking Details:** Each beneficiary's bank account details are accurately recorded, allowing for efficient and secure transfer of funds.
- **Amounts to be Received:** The precise amounts to be allocated to each beneficiary, based on their verified contribution to reducing greenhouse gas emissions, are carefully calculated and recorded.

106. The database thus constituted is then submitted by the SEP-REDD+ for validation by the National REDD+ Committee (CN-REDD+). This validation step ensures that the entire process has been conducted in accordance with the rules and standards established by the program.

107. Once validated by the CN-REDD+, the database is transmitted to the Foundation for Parks and Reserves of Côte d'Ivoire (FPRCI), which is responsible for paying the beneficiaries. This smooth transition of verified data from SEP-REDD++ to FPRCI ensures that beneficiaries receive their payments transparently and within agreed deadlines.



## I. Beneficiary contractual arrangements

108. The contractual arrangements will vary depending on the type of parties involved and the type of activities carried out within the framework of the ERP.

### I.1. Agroforestry in the rural domain and classified forests

#### Agroforestry in rural domain

Contracting entity: Cooperatives or producer organizations

Payment recipients: Individual cocoa producers

Support structure: Direct beneficiaries, ANADER, Cocoa and chocolate companies, Le Conseil du Café-Cacao

109. The beneficiaries in this case are individual cocoa producers in the rural area. Several of them are organized into cooperatives and maintain commercial relations with cocoa and chocolate companies. These companies, in partnership with cooperatives, finance sustainability programs including agroforestry activities.

110. In the context of agroforestry, the contracting entity will be the cooperative while it is the individual producers who will receive payments directly to their mobile money account. Some cooperatives will be able to respond directly to the ERP's call for expressions of interest, while others will need support. This support for cooperatives to respond to the call for expressions of interest could be provided by (i) cocoa and chocolate companies, which are commercial partners of the cooperatives or (ii) ANADER and the CCC which provide support for producers for the implementation of agroforestry. The World Cocoa Foundation (WCF) will play a role in coordinating corporate action in order to help a maximum number of cooperatives to respond to the call for expressions of interest. In return, these cocoa and chocolate companies will receive an official document signed by the Minister of the Environment and Sustainable Development recognizing their contribution to the effort to reduce emissions within the ERP. It is important to emphasize that this recognition does not in any way constitute recognition of rights to emission reductions.

111. Contracting entities must be able to justify achieving the expected results under the ERP by directs beneficiaries. They must provide the following data:

1. Lists of producers concerned.
2. Unique Coffee and Cocoa Council identification number.
3. Producer's Mobile Bank number.
4. Agroforestry area concerned.
5. Parcel polygons with geolocation data.
6. Number of forest plants per hectare for agroforestry.

#### 8.2.2 Agroforestry in classified forests

Contracting entity: Cooperatives or other organizations of cocoa producers in classified forests

or SODEFOR

112. Payment recipients: Individual cocoa producers in classified forests. In such cases, the terms will be clarified in the contract to ensure funds will be transferred directly to producers in classified forests.

113. Contracting entities must be able to achieve or justify achieving the expected results under the ERP. They must provide the following data:

1. Lists of producers concerned.
2. Unique Coffee and Cocoa Council identification number.
3. Producer's Mobile Bank number.
4. Agroforestry area concerned.
5. Parcel polygons with geolocation data.
6. Number of forest plants per hectare.

## **I.2. Community forestry (reforestation, forest conservation) in rural areas**

Contracting entity: Community organizations, youth associations, women's associations, community associations in the rural area, mutual development.

Payment recipients: Community organizations, youth associations, women's associations, community associations in the rural area, mutual development

Support structure: ANADER, cocoa and chocolate companies, NGOs, traditional chiefdom, regional councils, prefectural body

114. Community organizations, youth associations, women's associations which have carried out community reforestation as part of the project, or which have natural or sacred forests that are still well preserved, will be able to express their interest. As part of these expressions of interest, producer organizations will be able to benefit from the support of ANADER, cocoa and chocolate companies, regional councils and NGOs working in the ERP zone, etc., to formalize their participation and be able to sign contracts. Individuals or families who have carried out reforestation or conservation activities must be represented by a community organization in order to promote their efforts.

115. Contracting entities must be able to achieve or justify achieving the expected results under the ERP. They must provide an activity report including the following data:

1. Identification of the organization.
2. Organization of banking information.
3. Area of forests restored or conserved.
4. Restored forest polygons with geolocation data.

### **I.3. Co-management and participation in the protection of national parks**

*Contracting entity: Community organizations, youth associations, women's associations, community associations in the rural area, development mutual, NGO for conservation and promotion of sustainable domestic energy.*

*Payment recipients: Community organizations, youth associations, women's associations, community associations in the rural area, development mutual, NGO for conservation and promotion of sustainable domestic energy.*

*Support structure: OIPR, SODEFOR, Regional Councils and ANADER*

116. OIPR and SODEFOR support and help with the identification of community associations bordering national parks and classified forests (youth associations, women's associations, development mutuels and other community organizations) which contribute to the protection of forests.. Some associations or groups may request support from ANADER or regional councils to help them get an official status in order to directly receive payments through the call for expressions of interest. The activity reports of the OIPR or SODEFOR must describe the level of community engagement in forest management, specifying the activities carried out by community organizations and the received support (technical assistance).

## J. Environmental and social Safeguards

117. **ER payments are subject to verified ERs that are compliant with the World Bank Environmental and Social Framework.** Under the FCPF-Readiness, the Government prepared in a participatory manner with key stakeholders, a series of environmental and social safeguards instruments as part of the country's REDD+ Infrastructure and to support implementation of the National REDD+ Strategy. With the new environmental and social standards (NES) of the World Bank applicable to the ERP, the government has prepared the same type of instruments specific to the ERP area to mitigate the potential environmental and social impacts associated with ER activities. The main instruments that apply to the ERP are: (i) a Strategic Environmental and Social Assessment (SESA); (ii) an Environmental and Social management Framework; (iii) an Integrated Pest Management Plan (IPMP); (iv) Physical Cultural Resources Management Framework (PCRMF); (v) a Resettlement Policy Framework (RPF) and Process Framework (PF) and (vi) a stakeholder engagement plan (SEP). These instruments were cleared by the World Bank and disclosed in-country and on the World Bank website respectively on March 17 and March 24, 2020.

118. The ER activities to be implemented in the Program area encompass: (i) agricultural intensification and agroforestry towards "zero deforestation" agriculture; (ii) sustainable management of forests and conservation of Classified Forests (CF) and National Parks; (iii) afforestation, reforestation and restoration of degraded lands and forests. Although these activities are expected to have positive social and environmental impacts, some of them could potentially have adverse impacts that should be mitigated as follows:

- **Intensification and agroforestry towards "zero-deforestation" agriculture:** this ER activity could necessitate the use of pesticides with negative impacts on the environment. To mitigate these risks, direct beneficiaries (farmers associations of TNP, cocoa producing farmers in CFs, cocoa cooperatives in the Rural Domain) involve with this activity will be required to apply good pest management approach in line with the Integrated Pest Management Plan (IPMP), in addition to adopting as much as possible alternatives to chemical pesticides (i.e. homologated biopesticides). They will receive support from the relevant monitoring services according to their needs (regarding the use of pesticides as well as other production factors for improving agronomic and economic performance).
- **Sustainable management of forests and conservation of Classified Forests (CF) and National Parks (NP):** this activity will be commanded by CF and NP management plans that could lead to restriction of access of forest-dependent communities to natural resources including nontimber forest products on which they depend for their livelihoods. Therefore and in accordance with the SEP, management plans and livelihoods restoration will be prepared in a participatory manner with forest riparian communities to ensure their continued access to forest resources and allow for the improvement of their living conditions. In the event of involuntary resettlement (physical and/or economic), a Resettlement Action Plan will be prepared, funded by the Government and implemented before activities commencement (including, where applicable, a livelihood restoration plan as mentioned above).

- **Afforestation, reforestation and restoration of degraded lands and forests in the Rural Domain**, these activities could take place in areas containing sites deemed physical or cultural resources by local communities (holy/secret sites such as sacred groves, sacred forests etc.). Therefore, these activities will be guided by Physical Cultural Resources Management Framework (PCRMF). In case of access restriction or involuntary resettlement (physical and/or economic), the measures mentioned above also apply.

119. **Environmental and social Safeguards implementation:** Responsibility and oversight of the ERP overall compliance with national and World Bank Environmental and Social Safeguards Standards will rest with the environmental and social specialists of SEP-REDD. They will work in close collaboration with the National Environmental Protection Agency (*ANDE: Agence Nationale de l'Environnement*) responsible for ensuring compliance of the ERP activities with the national legislation. ANDE will conduct periodic monitoring of project's compliance with proposed mitigation measures using the National Safeguards Information System prepared under the FCPF-Readiness. ANDE will also receive guidance and technical support from the World Bank environmental and social safeguard specialists.

## K. Grievance Redress Mechanism (GRM)

120. **A GRM was prepared under the FCPF Readiness and validated at the national level in August 2016** to address potential complaints that might arise from the use of natural resources including from the sharing of benefits resulting from ERPA payments. Potential grievances (presumed damage, facts or grounds for grievances) may lead to complaints being filed by beneficiaries include disagreements: (i) with the findings of the performance evaluation of the activities/actions of beneficiaries; (ii) from calculation errors in the estimates of financial benefits; (iii) from non-payment of the full amount of financial benefits payable and/or failure to pay within the established time period or (iv) any other reason related to the ERP implementation.

121. The GRM operating mode includes seven stages: (i) reception and recording of the complaint; (ii) acknowledgment and assessment; (iii) proposing a response and developing a draft response; (iv) communicating the proposed response to the plaintiff and reaching an agreement; (v) implementing the response to the complaint; (vi) reconsideration of the response, in the event of failure; and (vii) closure or referral of the complaint to another body. Sensitive complaints (especially for Gender Based Violence (GBV), Sexual Exploitation and Abuse (SEA), and Sexual Harassment (SH) will be handled through a specific mechanism in accordance with national regulations and World Bank standards.

122. There are four levels of conflict resolution bodies who receive and address the complaints in line with the seven stages above: (i) traditional authorities; (ii) State decentralized administration (*sous-préfecture* or *préfecture*); (iii) National REDD+ Commission; and (iv) Court (last resort). The details of the mechanism are presented in annex 4.

## L. Stakeholders' Consultations

### L.1. During BSP preparation

123. **This benefit sharing plan was prepared in a participatory manner involving all categories of stakeholders**, representing: (i) local communities and traditional authorities; (ii) the private sector; (iii) civil society organizations; and (iv) public administration. It provides information to beneficiaries on the arrangements for sharing monetary benefits as well as provisions relating to non-monetary benefits. It is based on the principles of effectiveness, efficiency and equity. About 900 people were consulted and their inputs incorporated in the BSP.

124. Stakeholders' consultations on the BSP were conducted between 2018 and 2019, and early 2020 (before the COVID19 pandemic) during which all direct and indirect beneficiaries fully adhered to the proposed BSP and there was a consensus that benefits assigned to the different categories of beneficiaries were commensurate with their contribution to ER activities and subsequent monetary and non-monetary benefits.

125. **Private Sector (Cocoa Industry)** expressed their full commitment to the program and continued support to their respective cocoa farmers cooperatives through: (i) provision of inputs and; (ii) capacity building for adoption of agroforestry schemes and agricultural intensification methods in line with their commitment to the Cocoa & Forest Initiative.

126. **Traditional authorities** also committed to support farmers in the rural domain to undertake afforestation, reforestation and agroforestry activities on the lands for which customary rights belong to the traditional chiefdoms. The chiefdoms were also pleased with the share of benefits allocated to them.

127. **Forest-dependent communities including National Parks Associations, Cocoa producers in CF, Cocoa producers in the Rural Domain**, were also pleased that the program recognized them as key stakeholders implementing field activities and has provided them with an important share of the benefits. However, some of them without bank accounts, requested that mobile transfer be used so they can directly receive the cash on their cell phones. This request was incorporated in the flow of funds arrangements.

128. **SODEFOR and OIPR** also expressed satisfaction on being identified as direct beneficiaries considering their national missions for managing protected areas in the country. They are also satisfied with their share of benefits. SODEFOR committed to involve CF dependent communities in the development and implementation of CF management plans and to continue to coach them in the implementation of agroforestry in CF in line with the Government Strategy for Forest Preservation, Rehabilitation and Extension. SODEFOR will also provide forest seedlings for introduction in cocoa farms in CFs and coach the farmers with their introduction in their farms and maintenance for effective ER. OIPR and Conservation NGOs committed to support the National Parks Dependent communities in conservation activities to ensure that ER activities are fully delivered and that they get their share of benefits as expected. Annex 3 presents details of the consultation process.

129. **After the BSP approval by the Carbon Fund participants, SEP-REDD organized a national dissemination workshop** of the final version prior to ERPA signature. The final BSP was published on SEP-REDD+'s website which is accessible to all beneficiaries.

## **L.2. During BSP implementation**

130. **The implementation of the BSP will be accompanied by continued and regular consultations** especially with forest-dependent communities, in order to take into account their perceptions and opinions throughout the Program life. In addition to these consultations, stakeholders information and awareness-raising will be ensured through the Union of Rural Radios of Côte d'Ivoire (URPCI), to which all local radios are affiliated with. The ERP area radios will regularly broadcast spots, press releases, interviews, sketches and information on the status of ERP implementation and sharing of benefits. Awareness raising campaigns on forest protection will also be broadcasted on national television.

## **L.3. Process for updating the BSP before the first payments**

131. A consultation process for updating the benefit sharing plan was undertaken in July-August 2023, involving various stakeholders. Working meetings, workshops and bilateral discussions were organized to obtain feedback and informed comments. These discussions were essential to adjust and refine the benefit sharing plan, ensuring that it optimally meets the needs and expectations of beneficiaries.

132. Consultations were mainly directed towards indirect beneficiaries and new stakeholders. In addition, relevant stakeholders for the BSP update were closely involved in the update process in coordination with SEP-REDD+.

133. The national consultation on the BSP will culminate in a dedicated two-day workshop, which will be organized in Abidjan. The first day will be dedicated to in-depth discussions and consensus building among stakeholders. The second day is dedicated for the formal validation of the benefit sharing plan. The results of this workshop were carefully recorded in an official report, thus marking the final validation of the plan.

134. Annex 3 provides a comprehensive list of stakeholders who were consulted as part of this process. This participatory consultation and validation guarantee the legitimacy and acceptance of the benefit sharing plan among all stakeholders involved.



## **M. Monitoring Implementation of the BSP**

135. **At the national level, the SEP-REDD+ will be responsible for the day-to-day management of the ERP**, under the supervision of the REDD+ National Committee and Interministerial Technical Committee. It will be the main agency responsible for: (i) ER credits generated by the program; (ii) national verification of carbon and non-carbon monitoring reports; (iii) Environmental and social safeguards monitoring; (iv) complaints and conflict resolution decision monitoring and implementation, as well as forwarding appeals to REDD+ National Committee for resolution as a final court of appeals; and (v) monitoring and reporting on the effectiveness of the ERP and related BSP. In its role, the SEP-REDD+ will be supported by the different departments from Ministry of Environment and Sustainable Development (MINEDD), Ministry of Water and Forests (MINEF), Ministry of Agriculture and Rural Development (MINADER), Ministry of Finance (MEF), SODEFOR, OIPR, private operators (Cacao Industry) and NGOs.

136. **At the regional level, the organization of the ER area includes a set of statewide and local entities** and parties for implementing REDD+ projects and activities. To ensure the regional supervision of the ERP and related BSP, SEP-REDD+ will organize two yearly meetings in the ERP area regions between the different parties involved in its implementation, (as representatives of the five REDD+ regional committees), managers and NGOs involved in implementing REDD+ projects, representatives from the private sector, and local SODEFOR and OIPR representatives. Annex 2 details the implementation and monitoring arrangements.

## **N. Risk Management in Relation to Program Non-Performance**

137. **The ERP may, for a variety of reasons, fail to produce the expected results.** Such reasons may include force majeure, unforeseen events, limited trust and collaboration among stakeholders or program under-performance. The risks associated with poor performance or non-implementation may complicate the benefit sharing process.

138. In order to manage this situation, the benefit sharing plan proposes: (i) pro rata distribution of benefits associated with the emission reductions generated; (ii) non-payment to any actor whose actions serve to nullify the efforts of other stakeholders; (iii) transparency in the management of payments to communities and regular reporting to all stakeholders on the risks associated with program implementation. In the event of a force majeure or unforeseen events that could impact the efforts of one or more beneficiaries, the program manager will document these efforts and will make available to the World Bank the results of the inquiries or investigations attesting to the occurrence of the event so that these efforts are taken into account during ER monitoring and verification. The concerned beneficiaries will receive all payments related to their efforts including lost efforts due to a force majeure. Efforts that may result in zero net ERs due to force majeure will be remunerated from the Government's Counterpart Funding provisioned for program implementation. Lost efforts will be accounted for between the two reporting periods.

139. The benefit sharing plan also provides for the setting up of a reserve of 5% of all payments to address instances of poor performance or non-implementation of the ER program.

## ANNEXES

## Annex 1: Direct Beneficiaries

Table 14 below depicts the total forest dependent farmers (200 145 persons), of which 199 135 are men and 1010 are women were identified during Program preparation. The low number of women is due to the fact that cocoa agriculture is predominantly a male-dominated sector. The percentage of women with access to lands and revenues generated from cocoa production is approximately 10% in the entire cocoa belt. This list will be updated and finalized following the call for expressions of interest that will be launched by the SEP-REDD+ prior to the first planned payment.

Table 18. Classified Forests dependent farmers, estimation of the number of potential Direct Beneficiaries for monetary benefits

N°	CF	Area (ha)	Degradation rate	Surface area degraded (ha)	Estimate of agricultural area (ha)	Total farmers by CF, direct ER beneficiaries	Men	Women
1	CAVALY	67,698	13%	8,808	5,285	2,216	2,205	11
2	DASSIOKO SUD	7,207	41%	2,946	1,767	505	502	3
3	KROZALIE	8,997	63%	5,702	3,421	1,140	1,8	6
4	DASSIOKO NORD	3,555	67%	2,370	1,422	474	472	2
5	DAVO	11,990	68%	8,146	4,887	1,629	1,621	8
6	BOLO EST	9,762	78%	7,635	4,581	1,527	1,519	8
7	PORT_GAUTHIER	3,968	78%	3,106	1,864	621	617	4
8	BOLO OUEST	5,742	83%	4,753	2,852	951	946	5
9	NIEGRE	97,177	86%	83,134	49,880	16,627	16,544	83
10	OKROMODOU	107,158	87%	93,110	55,866	18,622	18,529	93
11	NIOUNIOUROU_BLOC	7,670	93%	7,122	4,273	1,424	1,417	7
12	SCIO	89,946	96%	85,925	51,555	17,185	17,099	86
13	GOIN-DEBE	131,343	95%	124,622	74,773	24,924	24,799	125
14	MONOGAGA	39,026	95%	37,092	22,255	7,418	7,381	37
15	MONT KOURABAHI	2,839	94%	2,672	1,603	534	531	3
16	HAUTE DODO	212,943	95%	202,888	121,733	40,578	40,375	203
17	RAPIDES_GRAH	226,280	95%	214,072	128,443	42,814	42,600	214
18	DUEKOUÉ	52,304	95%	49,530	29,718	9,906	9,856	50
19	SEMIEN	2,784	98%	2,739	1,644	548	545	3
20	TYONLE	4,473	98%	4,390	2,634	878	873	5
21	KOUIN	8,548	77%	6,602	3,961	1,320	1,31	1

22	MONT TIA	24,602	97%	23,960	14,376	4,792	4,768	24
23	FRANSOBLI	14,193	99%	14,118	8,471	2,824	2,810	14
24	CAVALY MONT SANTE	14,602	99%	14,511	8,706	2,902	2,887	15
	<b>TOTAL</b>	<b>933 461</b>		<b>853 929</b>	<b>561 078</b>	<b>200 145</b>	<b>199 135</b>	<b>1010</b>

During the consultation phase of the program area stakeholders, including approximately 13,957 agroforestry cocoa producers belonging to cooperatives, associations, community organizations, etc., were identified in the rural area. These entities will be eligible to participate in the call for expressions of interest that will be launched by SEP-REDD+ to identify the direct beneficiaries of the ERP who carry out reforestation, agroforestry and natural forest conservation activities.

## **Annex 2: Implementation and Monitoring arrangement of the ERP and related BSP**

### *National Supervision*

1. The Government of Côte d'Ivoire will be the signatory of the ERPA. It is the direct contact of the Carbon Fund Administrator and is legally responsible for the program's success. The Ministry of Finance will sign the ERPA with the Carbon Fund.
2. The MINEDD is responsible for the REDD+ process, the focal point in relation to the UNFCCC, and has oversight of the OIPR. It is responsible for ecology and the protection and conservation of nature, wildlife, and sustainable development.
3. The MINEF is responsible for renewing, developing, and managing the national forest heritage. It is the focal point for the Voluntary Partnership Agreement-Forest Law Enforcement Governance and Trade and the ministry with oversight of SODEFOR.
4. To coordinate all of the sectors involved in REDD+, a National REDD+ Commission has been created. This is a cross-sector analysis, advisory, and guidance structure for the implementation of the REDD+ mechanism. It is made up of a CN-REDD+ in charge of steering the REDD+ mechanism, an InterMinisterial Technical REDD+ Committee, depending of Prime Minister office, in charge of cross-sector coordination between ministries concerned with REDD+, and a REDD+ Permanent Executive Secretariat (SEP-REDD+), which is tasked with the implementation of the REDD+ mechanism.
5. In this regard, the SEP-REDD+ will have responsibility for the day-to-day management of the ERP under the supervision of the National REDD+ Committee, with the support of the REDD+ Inter-Ministerial Technical Committee. Its capacities have been reinforced to enable it to carry out this mission, with a new structure organized around seven functional units: (a) administration and finance unit; (b) contract award unit; (c) internal audit and management control unit; (d) strategy and partnerships unit; (e) monitoring, measurement, notification, and verification unit, (f) planning, monitoring and evaluation, and safeguards unit; and (g) communication unit.
6. The SEP-REDD+ will constitute the principal agency responsible for the coordination of activities generating ERs under the program framework, and it will be responsible for the national verification of the carbon monitoring and safeguards reports, for the monitoring of complaints and appeals, relying in particular on the services of the MINEDD, MEF, SODEFOR, and OIPR, independent observer (OI-REN and Wild Chimpanzee Foundation [WCF]) as well as organizations such as GIZ. In particular, it will be responsible for the following tasks:
  - Ensuring consistency of the current and planned initiatives/projects in the ER-P area and their alignment with the objectives of the ER-P.

- Checking the ER monitoring reports and the monitoring of safeguards and joint benefits, implementation of the grievance mechanism and its management with a dedicated person, and appeals transmitted by the project's/initiative's management units and the project owners, to certify that the credits generated by the project/programs meet national and World Bank standards.
- Ensuring the correct application of the Environmental and Social instruments, such as Environmental and Social Management Framework and specific frameworks and plans, as well as proper handling of complaints related to their implementation.
- Managing information about projects and programs through the National REDD+ Registry/ Spatial land monitoring geoportal (*Géoportail Surveillance Spatiale des Terres de la Côte d'Ivoire*), in particular information related to the generation and certification of ERs.
- Informing the National REDD+ Committee, the UNFCCC, the FCPF, and the international and local partners, in particular the private sector and local communities, on the satisfactory progress of the ER-P.

### **Regional Supervision**

7. At the regional level, the country is organized into a set of state and local structures and project delivery actors.
8. **Decentralized bodies.** The prefectures and regional councils constitute the deconcentrated and decentralized structures. As government delegates, the regional prefecture represents each of the ministries as well as the national interests and oversees the application of laws and regulations. Within the context of delivery of the program, it monitors compliance with the policies relating to the implementation of REDD+ activities and it plays an essential role in supervising the complaints and appeals mechanism open to recipients. The regional councils are tasked with steering regional development within this context; they play an essential role in local territorial planning and the implementation of REDD+ activities. At the municipal level, they interact with city councils that are also key players in local development.
9. **Regional REDD+ committees.** As provided for by Decree 2012-1049 of October 24, 2012, the regional committees are tasked with implementing the decisions taken by the CN-REDD+ and the SEP-REDD++ at the regional level. They have the same composition as the SEP-REDD+ but at the regional level. They are made up of technical structures falling within the remit of the key ministries: MINADER, MINEF, the Ministry of Industry and Mines, and MINEEDD together with research centers. The primary role of these structures on a day-to-day basis is the technical application of the plan defined by their respective entities. The objective of the regional committees is to ensure the implementation and harmonization of the REDD+ activities at the regional level.

10. **Project delivery stakeholders.** The principal stakeholders concerned with program delivery are the national institutions; the private sector (agribusinesses, mining operators, and the wood industry); agricultural cooperatives; NGOs; and local communities. Their role is to develop and implement activities designed to reduce GHG emissions. In the program area, several projects coexist with specific institutional arrangements.
11. To oversee the ER-P at the regional level, the SEP-REDD+ will organize biannual meetings in the ER-P area, between the various delivery actors, in particular the prefects and presidents of the regional councils (in their capacity as representatives of the five regional REDD+ committees concerned), the managers and NGOs involved in REDD+ project delivery, private sector representatives, local representatives of SODEFOR, and the OIPR.
12. The purpose of these meetings was to
  - Coordinate all the initiatives and projects for delivery of the program;
  - Provide the policy and strategic directions for the program;
  - Coordinate the implementation of work plans and the program budgets;
  - Review the activities carried out and draw a connection with the results relating to the reduction of emissions and sequestration;
  - Monitor the safeguards, co-benefits, and the operation of the complaints and appeals management mechanism; and
  - Inform all actors and local communities on the progress of the activities undertaken and the performance of the program.
13. The ER-P monitoring and evaluation activities will be carried out by the SEP-REDD+ MRV unit in collaboration with the monitoring and evaluation managers of the various projects and programs implemented in the ER-P area.
14. At the beginning of the year—based on ongoing projects, programs, and initiatives—a global planning meeting will be organized to consolidate action plans and ensure better monitoring of their implementation. Data collection and quality control missions will be carried out by the SEP-REDD+ for each of the projects, programs, and initiatives in progress. Quarterly review meetings will be organized to present the different status of ongoing projects, programs and initiatives.
15. The SEP-REDD+ will provide in the ER-P area the following:
  - Coordination of the National Forest Monitoring System and the MRV system by the SEP-REDD+ MRV unit
  - Establishment and support of the functioning of the GRM
  - Support for the implementation and supervision of the environmental and social management provisions and measures of the program

- The functioning of the SIS
- Management of the national register of REDD+ projects and initiatives
- Support for external monitoring and evaluation of the program by the independent observatory of civil society (OI-REN)



## Annex 3: Stakeholders Consultations

### *Aims and objectives of stakeholder consultations*

1. The benefit sharing plan outlines the mechanism, process and criteria to be applied when sharing all benefits derived from REDD+ activities, especially benefit sharing associated with the sale of carbon credits. The aim of the consultations was to:
  - Elicit the views, concerns and alternative solutions of stakeholders in relation to the ERP benefit sharing mechanism;
  - to proactively manage project complaints to avoid recurrences
  - Share information with stakeholders on the lessons learned at the global level on the REDD+ benefit sharing mechanism;
  - Examine the lessons learned from the implementation of existing projects in Côte d'Ivoire that could be applied at the national level to the REDD+ benefit sharing mechanism.

### *Stakeholders consultation process*

2. The Benefit Sharing Plan (BSP) at the national level and in relation to the ERP was informed by the inputs provided by stakeholders at consultations held in 2018 and 2019 in Abidjan and throughout the country. The process used for the design of the benefit sharing plan included two main phases of consultation. *ERP design*

- In order to finalize the ERP document and propose a draft benefit sharing plan, eight stakeholder consultations were held in Abidjan and throughout the country. *BSP design*
- **Organization of discussions with key stakeholders:** Thirty-eight semi-structured consultations were held with the key stakeholders, notably the private sector, government agencies, the CSO, the technical and financial partners, and community leaders. The aim of these talks was to gain an overall idea of stakeholders' perceptions regarding the proposed benefit sharing arrangements, as well as the challenges and opportunities inherent in the implementation of the REDD+ benefit sharing arrangements in Côte d'Ivoire.
- **Stakeholder consultation workshops:** A total of two national and five regional consultation workshops were organized across five ecological regions of Côte d'Ivoire. The participants discussed the general aspects of benefit sharing, such as categories of beneficiaries, but also engaged in more in-depth conversations concerning proportions to be allotted and the distribution of monetary and non-monetary benefits.
- **Focus groups:** Six discussion groups were organized at two of the six REDD+ pilot sites, as well as at non-REDD sites. The aim of these talks was to hear the views, interests and concerns of local communities regarding existing forests, changes in land use, subsistence means available to local communities, as well as the opportunities and challenges involved in protecting the forests and implementing forest conservation programs. The lessons learned have been documented for the purpose of sharing the benefits of ongoing programs and projects in the region.

*Issues raised and discussed during stakeholder consultations*

3. A number of issues were raised during the stakeholder consultations, with the discussions centered around the following questions :

- **Who should be a beneficiary?** In response to this question, stakeholders outlined the reasons why a given party should, or should not, be included as a REDD+ beneficiary in the benefit sharing plan.
- **Which group of stakeholders should receive the benefits arising from emission reductions?** Stakeholders in Abidjan and at the regional level consider that the benefits accruing from REDD+ activities should be granted to those stakeholders who:
  - take action to reduce emissions;
  - bear the costs;
  - undertake measures to facilitate the effective rollout of the program;
  - conserve the forests; • are poor and marginalized.

*Summary of stakeholder's consultations and awareness raising*

4. The overall summary of stakeholders' consultations is presented below:

- **Private Sector (Cocoa Industry)** expressed their full commitment to the program and continued support to their respective cocoa farmers cooperatives through: (i) provision of inputs and; (ii) capacity building for adoption of agroforestry schemes and agricultural intensification methods in line with their commitment to the Cocoa & Forest Initiative.
- **Traditional authorities** also committed to support farmers in the rural domain to undertake afforestation, reforestation and agroforestry activities on the lands for which customary rights belong to the traditional chiefdoms. The chiefdoms were also pleased with the share of benefits allocated to them.
- **Forest-dependent communities** including **National Parks Associations, Cocoa producers in CF, Cocoa producers in the Rural Domain**, were also pleased that the program recognized them as key stakeholders implementing field activities and has provided them with an important share of the benefits. However, some of them without bank accounts, requested that mobile transfer be used so they can directly receive the cash on their cell phones. This request was incorporated in the flow of funds arrangements.
- **SODEFOR and OIPR** also expressed satisfaction on being identified as direct beneficiaries considering their national missions for managing protected areas in the country. They are also satisfied with their share of benefits. SODEFOR committed to involve CF dependent communities in the development and implementation of CF management plans and to continue to coach them in the implementation of agroforestry in CF in line with the Government Strategy for Forest Preservation,

Rehabilitation and Extension. SODEFOR will also provide forest seedlings for introduction in cocoa farms in CFs and coach the farmers with their introduction in their farms and maintenance for effective ER. OIPR and Conservation NGOs committed to support the National Parks Dependent communities in conservation activities to ensure that ER activities are fully delivered and that they get their share of benefits as expected. Annex 3 presents details of the consultation process.

5. The table 17 below presents the 2018-2020 consultations and number of stakeholders who took part in them.

Table 19. Stakeholder's consultations 2018-2020

Activities	Dates	Men	Women	Total
Workshop for the presentation of the ERPD document to representatives of NGOs, local administrations, private professionals of the ERP zone, central administrations and the OI-REN	07/12/2018	23	12	35
Meeting to analyse and validate the ERP document in Abidjan.	11/09/2018	25	10	35
Scoping meeting on the Benefit Sharing Plan in Abidjan	09/25/2018	10	5	15
Identification workshop of the different beneficiaries of benefit sharing in Abidjan	09/28/2018	20	12	32
Workshops to present the ERPD and analyse benefit-sharing options at Guiglo	10/18-19/2018	25	12	37
Workshops to present the ERPD and analyse benefit-sharing options in Soubré	10/18-19/2018	14	7	21
Exchange session with civil society on the ERPD document in Abidjan	10/23/2018	8	4	12
Exchange session with SODEFOR and OIPR on the ERPD document in Abidjan	10/23/2018	7	0	7
Exchange session with FLEGT on the ERPD document in Abidjan	10/24/2018	6	0	6
	<b>Total 2018</b>	<b>138</b>	<b>62</b> 31%	<b>200</b>
Workshops to consult with local elected officials, traditional authorities, local communities, cooperatives, local government, and civil society on the DPRR and analysis of benefit-sharing options in Duékoué	01/04/2019	31	10	41
Workshops to consult with local elected officials, traditional authorities, local communities, cooperatives, local government, and civil society on the DPRT and analysis of benefit-sharing options in San Pedro	01/04/2019	33	11	44
Stakeholder consultation workshops in Abidjan on the ERPD and analysis of benefit-sharing options in Abidjan	01/04/2019	24	10	34
Working Session with Technical and Financial Partners and the Private Sector on the Emission Reduction Programme in Abidjan	02/22/2019	20	8	28
Working Session with Technical and Financial Partners and the Private Sector on the Emission Reduction Programme in Abidjan	04/23/2019	15	5	20
Exchange visits with actors from the private sector, the administration and civil society on the activities of the Emissions Reduction Programme	March-April 2019	107	30	137
National consultation workshop in Abidjan	08/21/2029	20	8	28
Regional consultation workshop in Soubré	08/23/2029	43	6	49
Regional consultation workshop in Yamoussoukro	08/27/2029	29	8	37
Regional consultation workshop in Korhogo	10/17/2019	20	14	34
Regional consultation workshop in Man	10/30/2019	24	5	29
Regional consultation workshop in Adzopé	10/28/2019	22	6	28
Focus group in the village of Pascalkro, Meagui	08/24/2019	14	16	30
Focus group in the village of Sarakadji, near Tai National Park	08/25/2019	14	0	14
Focus group in the village of Bomizambo, Kondeyaokro	08/26/2019	18	13	31
FGD à Natiokobadara, Korhogo	10/18/2019	0	28	28
Focus group at Yakasse-Me S/P Adzopé	10/29/2019	11	12	23
Focus group in the village of Bigouin, Man	10/31/2019	14	12	26
	<b>Total 2019</b>	<b>459</b>	<b>202</b> 30%	<b>661</b>
Donors and international organizations (WB, CE, GIZ ; FAO) in Abidjan	January 2020	4	0	4

Government Services (AFOR, ANADER, SODEFOR, SEP-REDD+) in Abidjan	January 2020	4	1	5
Multipartners (OI-REN ; FERREDD) in Abidjan	January 2020	8	4	12
Research organization (ICRAF) in Abidjan	January 2020	1	0	1
NGO (Impactum) in Abidjan	January 2020	1	0	1
Private sector and trust funds (Pôle Sud, Purpe ; Mondelez ; FPRCI) in Abidjan	January 2020	6	0	6
Chief of the village of Pascalkro, Meagui, Soubre	January 2020	1	0	1
Village chiefs and secretary of Sarakadji village, Tai National Park, Soubre	January 2020	2	0	2
Village chiefs and board of directors of Bomizambo village, Yamoussoukro	January 2020	6	0	6
<b>Total 2020</b>		<b>33</b>	<b>5</b> 13%	<b>38</b>
<b>Grand Total</b>		<b>630</b>	<b>269</b> 30%	<b>899</b>

### *Follow up consultations and awareness-raising*

6. After the BSP approval by the Carbon Fund participants, SEP-REDD+ organized a national dissemination workshop of the final version prior to ERPA signature. The final BSP was published on SEP-REDD+'s<sup>21</sup> website which is accessible to all beneficiaries.

7. Consultations will continue throughout the Program's implementation period, especially with forest-dependent communities, in order to take into account their perceptions and opinions. In addition to these consultations, stakeholders' information and awareness-raising is ensured through the Union of Rural Radios of Côte d'Ivoire (URPCI), to which all local radios are affiliated with. The ERP area radios will regularly broadcast spots, press releases, interviews, sketches and information on the status of ERP implementation and sharing of benefits.

### **2023 revision of the BSP**

8. During the consultations carried out over the period from 06/19/2023 to 07/31/2023, several points were raised by stakeholders and proposals for updating the benefit sharing plan were adopted.

9. **Meeting with SEP-REDD+ – 06/19/2023:** During the meeting with SEP-REDD+, emphasis was placed on its coordination and supervision role in the emissions reduction program. Discussions addressed the need to provide performance verification mechanisms on the ground, including for indirect beneficiaries. SEP-REDD+ considered the possibility of using independent third parties for this purpose. In addition, the question of the Register, requested by the Ministry of the Economy, was raised, with the SEP-REDD+ showing itself ready to support the MEF in its development. Finally, the importance of sustaining the results of the program was highlighted with a view to taking it into account in the benefit sharing plan. The main recommendations concern the addition of key stakeholders: CFI, ANDE, regional councils, the involvement of traditional leaders, recognition of the contributions of private companies through a letter signed by the Minister of the Environment.

10. **Meeting with the World Cocoa Foundation (WCF) – 06/20/2023 :** discussions concerned the role of the WCF in coordinating the cocoa industry for the elimination of deforestation and the promotion of agroforestry in partnership with chocolate and cocoa

<sup>21</sup> <https://reddplus.ci/bibliotheques/documents/>

companies. The possibility of being one of the beneficiaries of the Emissions Reduction Program (ERP) was raised. Recommendations focused on harmonization between the program guidelines for agroforestry and the ARS1000 standard, the inclusion of agroforestry plots after 3 years and the commitment of the cocoa industry to support its producers to meet the call for expressions of interest.

11. **Meeting with the Ministry of Economy and Finance (MEF) – 06/20/2023** : discussions focused on the role of the MEF as signatory of the ERPAs and its responsibility in the transfer of funds from the sale of ER titles to the Ivory Coast Parks and Reserves Foundation (FPRCI) for management. In addition, discussions took place regarding the establishment of a carbon register, under the direction of the MEF. The envisaged solution includes support from SEP-REDD+ to the MEF for financing the carbon register, capacity building of MEF experts, maintenance of the system, and support for participation in international events linked to carbon finance.

12. **Meeting with SODEFOR – 06/21/2023**: discussions focused on the role of SODEFOR, particularly with regard to reforestation, agroforestry, participatory management and community awareness in sacred forests. In addition, the calculation of SODEFOR's performance was discussed, which will take into account compliance with environmental and social safeguards for each forest. Initially planned at 33%, the percentage of SODEFOR benefits was reassessed between 15% and 17% due to the new context with the launch of FIP2, which integrates the financing planned for ERP forests. The SODEFOR officials present said they were in favor of this approach and also confirmed their preparation to play the role of indirect beneficiary. They decided to start collecting data in the field to be ready for the expression of interest.

13. **Meeting with ANADER – 06/29/2023**: the role of ANADER as an indirect beneficiary was discussed, which includes capacity building of producers, support for the implementation of agroforestry, technical assistance to direct beneficiaries for expressions of interest, support for the formalization of community organizations and support to community organizations for the implementation of income-generating activities (IGA). ANADER also affirmed its availability to provide data from its regional delegations to help direct beneficiaries respond to the call for expressions of interest and formalize their organizations.

14. **Meeting with the MRV/SEP-REDD+ team – 07/03/2023**: discussions focused on calculating the performance of the different actors. Performance indicators have been translated into mathematical formulas to ensure transparency. Key recommendations highlighted the importance of prioritizing local communities and producers, as well as the need to define performance metrics.

15. **Meeting with the San Pedro Regional Council – 05/07/2023**: Discussions focused on the role and expectations of regional councils in the implementation of the ERP, in particular the coordination of economic actors, the private sector, local communities and administration to achieve program objectives. This includes the creation and animation of a regional dialogue platform, the development of regional action plans for the preservation of natural resources, in collaboration with customary authorities and the prefectural body. The

regional councils expressed their need for technical capacity building to fully play this role and stressed the importance of creating a specific account to receive program payments.

16. **Prefectural Corps-Prefectural Corps – San Pedro, 07/05/2023:** The objective was to present the ERP and discuss its impact on communities, as well as the role of the prefectural body as an indirect beneficiary. The prefectural body is committed to raising awareness among local communities about the protection of parks and reserves, to facilitating the creation and conservation of community forests, as well as to providing support to communities to respond to the call for expressions of interest and the formalization of community associations. They are ready and motivated to take on this role, but have ruled out payment via the regional council, preferring direct payment via mobile money.

17. **National Environment Agency (ANDE) - 07/10/2023:** The objective was to consult ANDE on its role as evaluator of environmental and social standards. ANDE highlighted the possibility of carrying out an environmental audit, sanctioned by a report, depending on the beneficiaries. Field missions will be organized in the project area by ANDE. However, ANDE has specified that quotes will be issued for each of these services.

18. **The Coffee-cocoa Board: 07/13/2023 and 07/20/2023 :** The objective was to present the activities of the PRE, understand the role of the CCC and discuss its classification as a direct or indirect beneficiary. The CCC is responsible for raising awareness, training cocoa farmers, promoting standards and planting forest trees. The status as direct beneficiary was discussed, as well as the payment mechanism via contracts with cooperatives and mobile money payment. The CCC said it was satisfied with the meeting, understands and accepts its position as an indirect beneficiary, and is determined to play a key role in the success of the program, particularly for cocoa producers.

19. **MINEF-07/13/2023:** discussions focused on the role of MINEF, which includes monitoring reforestation, forest conservation, management of concessions, assessment of forest cover and supervision of stakeholders. The points discussed included the action plan for reforestation, compensatory reforestation, supply of plants and monitoring and evaluation. As part of the PRE, MINEF raised the possibility for its decentralized structures to provide support to community organizations or individuals involved in reforestation and forest conservation by issuing them a certificate of reforestation or forest conservation. Thus, they could be evaluated according to the number or surface area of forests reforested and preserved, with a certificate from MINEF as proof of their contribution.

20. **Foundation of Parks and Reserves of Côte d'Ivoire (FPRCI) – 07/18/2023:** the objective was to discuss the terms of contracting and payment of the various beneficiaries. The director first presented the role of the FPRCI within the framework of the project, particularly with regard to the payment of beneficiaries. However, it was noted some producers and community members do not have identity cards, which poses a challenge for using the mobile money system. The director of the FPRCI explained that in collaboration with a mobile telephone company, it would be possible to set up a sponsorship system during transfers, thus making it possible to associate the name and number of the beneficiary to the transactions. Additionally, during the meeting the possibility of using cocoa producers'

identity cards was discussed, which would also serve as bank accounts to facilitate payments.

21. **Ivorian Office of Parks and Reserves (OIPR) – 07/19/2023:** various aspects were discussed. The role of the OIPR was examined, highlighting its support for cocoa producers, its efforts in forest conservation, promotion of value added chains and environmental education. Discussions also focused on several topics, including the threats associated with gold panning, the expansion of forest area, ecological monitoring, the involvement of youth associations and the role of local residents in the tourism sector. Furthermore, it was noted that there are opportunities for improvement regarding the share of benefits allocated to the parties involved.

22. **Rural Land Management Agency (AFOR) - 07/31/2023 :** the central objective was the development of the Benefit Sharing Plan (BSP). AFOR had recently undertaken various actions, including the delimitation of village territories, the definition of borders between classified forests and village areas, as well as the issuance of land certificates as part of a pilot phase. To carry out these operations, AFOR works closely with village committees, which play a crucial role in land surveys, grievance redress management and supervision of land operations. The creation of a national fund dedicated to land security was noted, and funds from the benefit sharing plan could be allocated to guarantee the achievement of objectives. These resources could also support the functioning of village committees. During the meeting, various deliverables were discussed, including the production of a map of village territories, the drafting of a report formalizing the boundaries, the publication of an order establishing the creation of committees, and others. relevant elements.

Table 20 : List of stakeholders consulted bilaterally for BSP updating

STRUCTURE	NAME	ROLE	Gender
SEP REDD	AHOULOU KOUAME	REDD+ Permanent Executive Secretary	M
SEP REDD	KADJO ALLOUA	stakeholder engagement manager	F
World Cocoa Foundation (WCF)	OUATTARA CHARLETTE	Program Manager CFI	F
World Cocoa Foundation (WCF)	N'DJORE YOUSSOUF	Country Director	M
World Cocoa Foundation (WCF)	ALIDA KISSI	Program Assistant	F
SODEFOR	ATTAHI KOFFI	Project Director	M
SODEFOR	HERVE BRICE	S/DP Planification et SE	M
SODEFOR	PIOT ANSELME	R Cadre	M
SODEFOR	ILISSOU HAROUNA	Etudes	M
ANADER	GBO AMIN	CDCC	F
ANADER	KONE BAZOUMANA	CNAFCC	M
ANADER	ABOUA HILAIRE	CCADPA	M
Conseil Régional de San Pedro	ADIA AKA PHILIPPE	Directeur planification	M
Sous- Préfecture de Grand-Bereby	MODRI VICTOIRE VAH	Sous-Préfet	F
Sous- Préfecture de Grabo	GUEU VEN JEAN NOEL	Sous-Préfet	M
Préfecture de Tabou	PEHE BLANCHARD	Chef de cabinet	M
Préfecture de SP	AKADJE ANNICK	Représentante préfet de SP	F
ANDE	GISELE DOUA	SDACRI	F
ANDE/AN-MDP	ANDOBLE-YAO CHRISTIAN	Chargé de la promotion	M
Conseil Café Cacao	ORE KONAN DEBORAH	Chef de service gestion environnementale et sociale	F

Côte d'Ivoire - ERP revised benefit sharing plan

Conseil Café Cacao	KOUADIO URBAIN	Chargé d'Etudes SGES	M
UC PRE	KOUAKOU APHELY	Expert Technique	M
OIPR	DIARRASSOUBA ABDOULAYE	DZSO	M
OIPR	MEITE MAIMOUNA	CE-CCP	F
Conseil Café Cacao	KOUASSI JEREMI	DDA	M
Conseil Café Cacao	GBONGUE MAMADOU	DAPSE	M
Conseil Café Cacao	N'CHO SERGE	DAD	M
Conseil Café Cacao	ASSAMOI PATRICIA		F
Conseil Café Cacao	KOKORA MARTIN		M
MINEDD	KONAN YAO ERIC LANDRY	Coordonnateur PRE	M
AFOR	Seyo Edmond	Chef de Service Programmation et supervision des services déconcentré	M
AFOR	KONATE ABDOUL RACIR	Spécialiste sauvegardes Environnementales et sociale	M
MINEDD	AMON AUGUSTE	Consultant PRE	M
MINEF	KPALOU JEAN-YVES		M
MINEF	SYLLA CHEICK TIDIANE		M
MINEF	DAMO EDMOND		M
MINEF	KONATE IBRAHIM		M
MINEF	TRAORE YNSA		M
LOCAGRI SARL	AKA JEAN PAUL AKA	Consultant	M
LOCAGRI SARL	TOURE YENE MANDAMA	Assistante Technique	F
LOCAGRI SARL	SORO TCHEREGNIMIN	Responsable Projet	M
LOCAGRI SARL	TOURE YEGNAN ROMARIC	Assistant Technique	M

23.



## Annex 4: Grievance Redress Mechanism (GRM)

1. A GRM was prepared under the FCPF Readiness and validated at the national level in August 2016 to address potential complaints that might arise from the natural resources use including from the sharing of benefits resulting from ERs payments.

### *Potential grievances arising from benefit sharing*

2. In the sharing of benefits, potential grievances (presumed damage, facts or grounds for grievances) may lead to complaints being filed by beneficiary stakeholders. Potential grievances and complaints linked to benefit sharing, together with the parties potentially involved, are shown in table 21 below.

Table 21. Potential Grievances Arising from Benefit Sharing

Potential grievances	Potential complaints	Parties potentially involved
Disagreement with the findings of the performance evaluation of the activities/actions of beneficiaries	Complaint regarding the underestimation of work done, resulting in the under-estimation of financial benefits	Beneficiaries and SEP REDD+
Calculation errors in the estimates of financial benefits	Demand that calculation of financial estimates be reviewed	Beneficiaries and SEP REDD+/financial services (involved in disbursement of payments)
Non-payment of the full amount of financial benefits payable and/or failure to pay within the established time period	Complaint about non-payment of the full amount of benefits payable or failure to pay within the established time period	Beneficiaries and financial services (involved in the disbursement of payments)

### *Complaint prevention*

3. A series of measures have been planned to prevent or reduce the occurrence of complaints (table 22).

Table 22. Preventive Measures for Grievance Management

Potential grievances	Planned preventive measures
Disagreement with the findings of the performance evaluation of the activities/actions of beneficiaries	Holding of briefing sessions to inform beneficiaries about the process and criteria followed in performance evaluations; Ensuring the effective and transparent involvement of beneficiaries in the performance evaluation of their actions/activities.
Calculation errors in the estimates of financial benefits	Procedure for the systematic verification of data by SEP REDD+ and the financial services (responsible for the disbursement of payments).
Non-payment of the full amount of financial benefits payable and/or failure to pay within the established time period	Agreements (containing provisions for enforcement) with the financial services responsible for disbursing payments, stipulating guidelines for the disbursement of payments to beneficiaries (including observance of payment deadlines); Regular audits to ensure observance by the financial services of the provisions of the agreement, as well as their systematic application of the recommendations of said audits.

### *Procedure for dealing with complaints*

*Complaints regarding "demands that the calculation of financial estimates be*

*reviewed"*

4. For these types of complaints, beneficiaries will file their grievance by means of direct notification (by mail, email, telephone, face-to-face meeting) of SEP REDD+, the relevant financial services and the REDD+ Grievance Redress Committee in their area (see the description of the REDD+ Grievance Redress Committee below).

5. The details of the calculation method will then be reviewed by SEP REDD+ and the financial services concerned, and adjustments will be made to the calculations of the financial benefits payable to the beneficiary within ten (10) working days following filing of the complaint by the beneficiary. The beneficiary and REDD+ Grievance Redress Committee (located in the area where the beneficiary carries out ERP-related actions/activities) will receive due notification that the errors have been corrected and that the adjusted financial benefit will be paid to the beneficiary within a maximum of two (2) months following the complaint by the beneficiary.

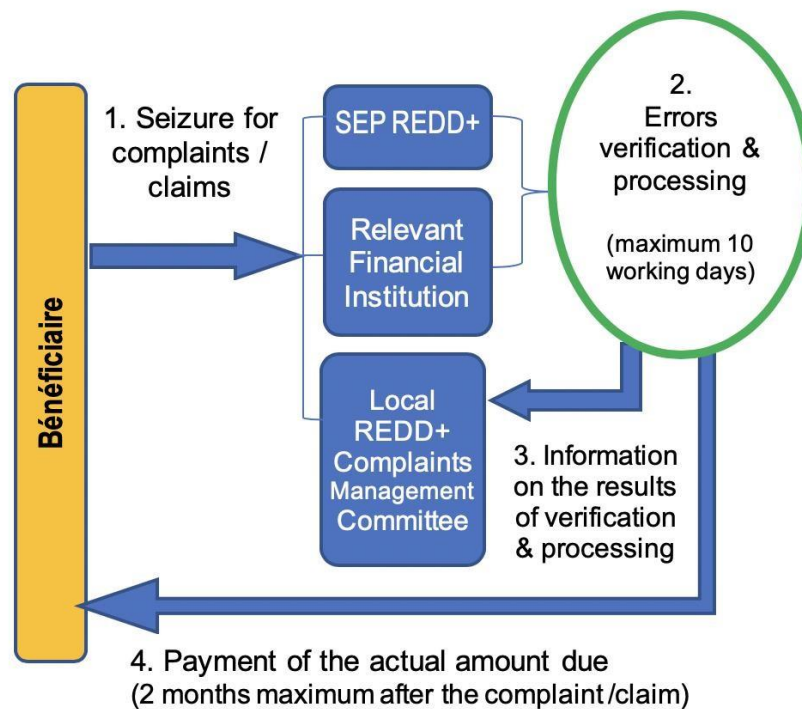


Figure 6. Procedure for dealing with complaints arising

*Other types of complaints*

6. For other types of complaints, namely (i) disagreement with the results of the performance evaluation of the actions/activities of beneficiaries and (ii) failure to receive full payments due and/or within the required time period, the beneficiary will notify the REDD+ Grievance Redress Committee located in the area where said beneficiary carries out actions/activities under the program.

7. REDD+ Grievance Redress Committees are committees that fall under the REDD+ Grievance Redress Mechanism (GRM). Their main aim is to arrive at amicable agreements

regarding complaints arising from REDD+ programs, projects, activities and actions. The organizational structure of the committees is shown below:



Figure 7. Organizational Layout of REDD+ Grievance Redress Committees

8. In order to guarantee the full objectivity, transparency and effectiveness of the grievance redress mechanism, membership of the grievance redress committees is made up of a variety of relevant stakeholders (table 20).

Table 23. Members of REDD+ Grievance Redress Committees

Village Committees	Traditional Committees	Sub-Prefectural Committees	Departmental Committees	Regional Committees
<b>Village Chief</b> <b>Land Chief</b> <b>2 Prominent citizens</b> <b>Representative of the Rural Land Management Village Committee</b> <b>1 Women’s Representative</b> <b>1 Youth representative</b> <b>1 Representative of migrant communities</b> <b>1 Representative of non-native communities</b>	<b>District Chief</b> (Tribal Chief or King) Chair <b>Member</b> (social groups) appointed by the SubPrefect on the advice of the President With the exception of the Chair, 2/3 of <b>Membership</b> renewed every 2 years	<b>Sub-Prefect</b> (Chair) <b>The Mayor</b> or his representative <b>Representatives of</b> Ministries responsible for the Environment, Agriculture, Water and Forests, Mining <b>1</b> representative of large community groups Head of district, tribe, or king <b>(2) Representatives</b> of youth and women’s organizations <b>1</b> official from the Sub- Prefecture	<b>Departmental Prefect</b> (Chair) <b>Mayor</b> or his representative (capital) <b>Departmental Directors</b> of the Ministries responsible for the Environment, Agriculture, Water and Forests, Mining, Animal and Fisheries Resources <b>1</b> Representative of the Assembly of the National Chamber of Kings and Traditional Chiefs (CNRCT) <b>(2) Representatives</b> of the Departmental Monitoring and Peace Committee and the Land Management Committee <b>1</b> official from the prefecture <b>1</b> Representative from the NGOs	<b>Prefect</b> of the Region (Chair) <b>President</b> of the Regional Council or his representative <b>Regional Directors</b> of the Ministries responsible for the Environment, Agriculture, Water and Forests, Mining, Animal and Fisheries Resources <b>1</b> Representative of the CNRCT Directorate <b>(2) Representatives</b> of the Regional Rural Land Management Committee and the Regional Monitoring and Sensitization Committee <b>1</b> official from the prefecture <b>1</b> NGO Representative

9. To date, 19 Committees (including 13 village committees) have been already installed in the ERP area.

10. When a matter has been referred to a committee by a beneficiary, the following procedure for settling the complaint will apply:

- (a) Receipt and registration of complaint;
- (b) Acknowledgement of receipt/assessment of admissibility, and assignment of responsibility for handling the case (maximum of 3 days);
- (c) Preparation of a draft response (maximum of 15 days);
  - Dismissal of the complaint (with reasons);

- Need for further assessment (obtain information from SEP REDD+, financial entities, etc.);
  - Proposal for direct resolution (mediation, conciliation among the parties, reworking or possible review of the performance evaluation of the activities/actions of the beneficiaries, systematic redress of the damage caused by the financial entities, etc.);
- (d) Information on and pursuit of agreement with the complainant/main parties involved in the draft response;
  - (e) Implementation and monitoring of the settlement agreement;
  - (f) In case of failure, reexamination of the agreement and new settlement;
  - (g) Closure of case or referral of the complaint to the higher committee (or to another body).

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