



BioCarbon Fund

Initiative for Sustainable Forest Landscapes

ISFL Emission Reductions (ER) Program Document (PD) Template

Version 2

January 2020

WORLD BANK DISCLAIMER

The World Bank does not guarantee the accuracy of the data included in the Program Document submitted by an ISFL ER Program host country and accepts no responsibility for any consequences of their use. The boundaries, colors, denominations, and other information shown on any map in the PD does not imply on the part of the World Bank any legal judgment on the legal status of the territory or the endorsement or acceptance of such boundaries.

The World Bank and the ISFL ER Program host country shall make this document publicly available, in accordance with the World Bank Access to Information Policy.

Section 1: General Information and Guidance

Purpose of the Program Document (PD)

ISFL Emission Reduction (ER) Programs that have been included in the pipeline of the BioCarbon Fund Initiative for Sustainable Forest Landscapes (ISFL) are expected to provide detailed information on the design of the ISFL ER Program using the template provided in this document.

ISFL ER Programs must be designed in accordance with the ISFL ER Program Requirements (Requirements). The Program Document (PD), in combination with other documents such as World Bank program documents, demonstrates how an ISFL ER Program conforms with the Requirements. Following receipt of the final PD, the World Bank and ISFL participants (Participants) will decide whether to proceed to negotiating an Emission Reduction Purchase Agreement (ERPA) for the proposed ISFL ER Program.

The PD template is intended to assist an ISFL ER Program to provide information to demonstrate how it conforms with the Requirements. Before a PD may be deemed final, draft PDs will be subject to review and comments by the Trustee, the World Bank, Participants, and an independent third-party firm. For ease of reference, and where applicable, the sections in this PD specify the corresponding paragraph numbers specified in the Requirements.

The Requirements document contains a glossary which defines specific terms used in the Requirements. Unless otherwise defined in this PD template, any capitalized term used in this PD template shall have the same meaning ascribed to such term in the Requirements document.

Guidance on completing the PD

The PD should contain the most relevant data and information to assess the ISFL ER Program. Supporting data and information should be presented in specified annexes, when necessary.

Please complete all sections of this PD. If sections of the PD are not applicable, explicitly state that the section is left blank on purpose and provide an explanation why this section is not applicable.

If a section specifies that information provided should be 'brief' please limit input to the word count specified for that section.

Provide definitions of key terms that are used and use these key terms, as well as variables etc., consistently using the same abbreviations, formats, subscripts, etc.

The presentation of values in the PD, including those used for the calculation of emission reductions, should be in international standard format e.g. 1,000 representing one thousand and 1.0 representing one. Please use International System Units (SI units – refer to http://www.bipm.fr/enus/3_SI/si.html) and if other units are used for weights/currency (Lakh/crore etc.), they should be accompanied by their equivalent S.I. units/norms (thousand/million).

If the PD contains equations, please number all equations and define all variables used in these equations, with units indicated.

Assessment process for the PD

ISFL ER Programs and related PDs are to be prepared by ISFL host countries and submitted to the Trustee. The Trustee will review draft PDs for completeness and quality check purposes before sharing it with ISFL Participants for comment, and seeking assessment of the advanced draft PD by an independent third-party firm (selected by the Trustee). The ISFL host country will revise the PD for final

resubmission, a final assessment report will be produced by the independent third-party firm, and both the final PD and assessment report will be made public. The World Bank, as part of its due diligence process, will simultaneously review the ER Program, including the PD, and will assume primary responsibility for assessing the application of World Bank policies and procedures, including for social and environmental safeguards, the application of the ISFL's Monitoring and Evaluation (M&E) requirements as they pertain to non-carbon benefits, and correlated Benefit Sharing Plans (BSPs). The PDs themselves, and their assessment and review, will inform decisions made by the World Bank and Participants on ER Programs, including whether to proceed with ERPA negotiations.

Section 2: Executive Summary

2.1 ISFL ER Program Description

2.1.1 Program Area information

Table 1. Program Area information.

Name of the ISFL ER Program	Click or tap here to enter text.
Name of the Program Area	Click or tap here to enter text.
Geographic area of the Program Area (hectares)	Click or tap here to enter figure.
Population of the Program Area	Click or tap here to enter figure.
Ex-ante estimate of emission reductions (ERs) for the ISFL ER Program (tonnes of CO₂e)	Click or tap here to enter figure.

2.1.2 Selection of the Program Area

Please provide a brief description (roughly 150 words or less) of the rationale for the selection of the jurisdiction for the Program Area for an ISFL ER Program, including its unique characteristics that align with the ISFL Vision¹. [Corresponds to ISFL ER Program Requirement 3.1.1]

Click or tap here to enter text. Please limit to roughly 150 words or less.

2.1.3 Description of ISFL ER Program vision, design, and expected outcomes

Please provide a brief summary (roughly 300 words or less) of:

- i. The drivers of AFOLU emissions and removals, including deforestation and forest degradation*
- ii. The broader vision of the ISFL ER Program, including the proposed interventions to address AFOLU emissions and the impact they will have in the jurisdiction on sustainable land use*
- iii. How the ISFL ER Program will engage stakeholders, including Indigenous Peoples (if relevant), women, marginalized groups, and the private sector*
- iv. The expected outcomes of the ISFL ER Program and how they will be sustained beyond the lifetime of the ISFL ER Program*

Click or tap here to enter text. Please limit to roughly 300 words or less.

2.1.4 Summary of ISFL ER Program financial plan and financing gap

Please provide summary information on: 1) the costs of implementing proposed program actions and interventions; 2) identified sources of financing; and 3) identified financing surplus or gap amount.

¹ The ISFL Vision can be found here:

<http://www.biocarbonfund-isfl.org/sites/bioconf/files/documents/ISFL%20Vision.pdf>

Table 2. Summary of ISFL ER Program financial plan and financing gap.

Estimate of costs and revenues of planned actions and interventions, including institutional, implementation, and transaction costs	Click or tap here to enter figure (specify currency and exchange rates, if necessary).
Amount of financing identified/secured financing for planned actions and interventions	Click or tap here to enter figure (specify currency and exchange rates, if necessary).
Financing surplus or gap amount	Click or tap here to enter figure (specify currency and exchange rates, if necessary).

Please provide a brief summary (roughly 100 words or less) of the measures proposed to address financing gap, if any and arrangements for flow of funds.

Click or tap here to enter text. Please limit to roughly 100 words or less.

2.2 ISFL ER Program Implementation Arrangements

2.2.1 Program entity that is authorized to negotiate/sign the ERPA with the ISFL:

Name of entity: Click or tap here to enter text.

Type and description of organization: Click or tap here to enter text.

Website: Click or tap here to enter text.

Main contact person:

Name: Click or tap here to enter text.

Title: Click or tap here to enter text.

Address: Click or tap here to enter text.

Telephone: Click or tap here to enter text.

Email: Click or tap here to enter text.

2.2.2 Organization(s) responsible for managing/implementing the ISFL ER Program (if more than one, please list all):

Name of entity: Click or tap here to enter text.

Type and description of organization: Click or tap here to enter text.

Organizational or contractual relationship between the organization and the ISFL ER Program Entity identified above: Click or tap here to enter text.

Website: Click or tap here to enter text.

Main contact person:

Name: Click or tap here to enter text.

Title: Click or tap here to enter text.

Address: Click or tap here to enter text.

Telephone: Click or tap here to enter text.

Email: Click or tap here to enter text.

2.2.3 Partner organizations involved in the ISFL ER Program

Table 3. Partner organizations involved in the ISFL ER Program.

<i>Please list existing partner agencies and organizations involved in the design and implementation of the ISFL ER Program or that have executive functions in financing, implementing, coordinating and/or controlling activities that are part of the proposed ER Program. Add rows as necessary.</i>		
Name of partner organization	Contact name Telephone Email	Role in the ISFL ER Program Brief description of capacity of the partner organization
Name of partner organization	Contact name Telephone Email	Role in the ISFL ER Program Brief description of capacity of the partner organization
Name of partner organization	Contact name Telephone Email	Role in the ISFL ER Program Brief description of capacity of the partner organization
Name of partner organization	Contact name Telephone Email	Role in the ISFL ER Program Brief description of capacity of the partner organization

2.2.4 Description of coordination between entities involved in ISFL ER Programs

Please provide a brief description (roughly 150 words or less) of coordination within the government (across ministries/departments) for the management/implementation of the ISFL ER Program. For example, how do ministries focused on environmental issues, agriculture, finance, etc. coordinate formally or informally on this program, including through coordination platforms or shared responsibilities.

Click or tap here to enter text. Please limit to roughly 150 words or less.

Please provide a brief description (roughly 150 words or less) of coordination between the government and other organizations (including civil society, the private sector, and other stakeholders) for the management/implementation of the ISFL ER Program.

Click or tap here to enter text. Please limit to roughly 150 words or less.

Section 3: ISFL ER Program Design

3.1 Planned Actions and Interventions in the Program Area, Including Financing

3.1.1 Drivers of AFOLU emissions and removals

Please provide a brief description (roughly 300 words or less) of the identified drivers of land use change that contribute to GHG emissions and removals associated with AFOLU (e.g. deforestation and forest degradation and other aspects of land use change) in the Program Area. This should be done by performing a qualitative historical analysis (or quantitative if data are available) to identify those subcategories for which emissions or removals have changed significantly over the base period, and a qualitative analysis of the subcategories likely to show a significant increase of emissions or decrease of removals in the future. Such a qualitative analysis may be based on expert judgement and include, inter alia, the following criteria:

- *Uptake of mitigation techniques and technologies: emissions from a subcategory have decreased or removals have increased through the use of mitigation techniques*
- *Expected growth: subcategory is likely to show increase of emissions or decrease in removals in the future*
- *Any barriers that prevent mitigation policies and measures to be implemented in the absence of the proposed ISFL ER Program*

Please include more information on the drivers of AFOLU emissions and removals in Annex 1. [Corresponds to ISFL ER Program Requirement 3.2.2]

Click or tap here to enter text. Please limit to roughly 300 words or less.

3.1.2 Description and justification of the ISFL ER Program’s planned actions and interventions

Please provide a description (roughly 1,000 words or less) of planned actions and interventions (including existing, improved, and/or new activities; investments; measures; and governance, regulation, and/or policy interventions) for the ISFL ER Program. Include:

- A description of how these actions and interventions impact the main factors influencing emissions or address the drivers of land use change, deforestation, and forest degradation (identified in a. above) in the subcategories targeted by the ISFL ER Program*
- A description of the prioritization and timelines of the planned actions and interventions based on implementation risks for the activities and their potential benefits.*

[Corresponds to ISFL ER Program Requirement 3.2.1]

Click or tap here to enter text. Please limit to roughly 1,000 words or less.

3.1.3 Financing plan for implementing the planned actions and interventions of the ISFL ER Program

Please outline the financing plan for the ISFL ER Program. A guidance note on the preparation of financing plans for REDD+ and landscape emission reduction programs provides the details of the steps to be followed in the preparation of the financing plan². Please include the following information:

- i. Costs of program implementation (sum of implementation costs, institutional costs and transaction costs)*
- ii. Sources of financing (public and private sources, reinvestment of revenue from program and amount of ER revenue proposed for use in program implementation)*
- iii. Financing surplus or gap of the ER program; and options for addressing financing gap, if any*

Table 4. Financing plan for implementing the planned actions and interventions of the ISFL ER Program.

Planned action/intervention and timing for implementation	Financing required	Financing identified/ secured	Sources of financing	Surplus or gap	Proposed financing/ measures to address gap
1.					
2.					
3.					
...n					
Total			N/A		N/A

Please briefly describe the following (roughly 150 words or less):

- i. Financial and economic analysis (e.g., NPV, IRR)*
- ii. Sensitivity analysis (to assess the influence of changes in costs, revenues, funding sources and discount rates on program financing)*
- iii. Proposed fund flow arrangements*

Click or tap here to enter text. Please limit to roughly 150 words or less.

Please include the full financing plan in Annex 2 below. [Corresponds to ISFL ER Program Requirement 3.2.1]

3.1.4 Analysis of laws, statutes, and other regulatory frameworks

Please provide an analysis (roughly 500 words or less) of the planned actions and interventions in the context of relevant local, regional and national laws, statutes and regulatory frameworks, including relevant international conventions and agreements. Please identify any potential compliance issues of the actions and interventions with these laws, statutes, regulatory frameworks, conventions and

² Please follow the guidance on preparing the financing plan for ISFL ER programs, which can be found here: <http://www.biocarbonfund-isfl.org/ISFL%20Documents>

agreements; and identify legal and regulatory gaps. If applicable discuss how these issues will be addressed.

Click or tap here to enter text. Please limit to roughly 500 words or less.

3.1.5 Risk for displacement

Please describe (roughly 500 words or less) the following:

- i. GHG sources and sinks that may be impacted by the proposed ISFL ER Program and an assessment of their associated risk for displacement*
- ii. A strategy for mitigating and/or minimizing, to the extent possible, potential displacement, prioritizing key sources of displacement risk*
- iii. How the ISFL ER Program's planned actions and interventions have been designed to address displacement*

[Corresponds to ISFL ER Program Requirement 3.2.5]

Click or tap here to enter text. Please limit to roughly 500 words or less.

3.2 Description of stakeholder consultation process

Please describe (roughly 500 words or less) the stakeholder information sharing and consultation mechanisms or structures that have been used in the design of the ISFL ER Program. As part of this description, explain how the information sharing and consultation mechanisms or structures were in a form, manner and language understandable to the affected stakeholders for the ER Program. Please also describe how stakeholder feedback was incorporated in the design of the ISFL ER program.

Additionally, for the implementation phase of the ER Program, provide an overview of the plans for consultations and meetings, a description of publications and other information used and the mechanisms for receiving and responding to feedback, in order to show how the consultation process will be structured and maintained during this phase.

Describe how the sum of these actions will result in the full, effective and on-going participation of relevant stakeholders. Provide information on how the process builds on the stakeholder outreach and consultation process implemented as part of national REDD+ Readiness activities.

Click or tap here to enter text. Please limit to roughly 500 words or less.

3.3 Non-carbon benefits

Please list the indicators that you will be reporting on in the ER Monitoring Report Template. These should be drawn from the [ISFL's Monitoring, Evaluation and Learning Framework](#).

Click or tap here to enter text.

3.4 Description of the Feedback and Grievance Redress Mechanism (FGRM)

Please describe (roughly 500 words or less) the identified appropriate FGRM(s) to be utilized for the ISFL ER Program, including any applicable customary FGRMs. The FGRM can be developed on an ISFL ER Program-specific basis or the ISFL ER Program can use an FGRM that already exists. Please describe the FGRM procedures and the process taken to make these procedures public at the local, ISFL ER Program, and national levels, in a language understandable to relevant stakeholders. [Corresponds to ISFL ER Program Requirements 3.4.1 and 3.4.2]

Click or tap here to enter text. Please limit to roughly 500 words or less. Please include links to FGRM procedures, if available.

3.5 Assessment of land and resource tenure in the Program Area

3.5.1 Description of land and resource tenure regimes in the Program Area

Please describe (roughly 500 words or less) the land and resource tenure regimes in the Program Area, including:

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

Please elaborate how the assessment has been conducted in a consultative, transparent and participatory manner, reflecting inputs from relevant stakeholders.

Please describe any relevant issues gaps, conflicts, contested claims and potential impacts related to land and resource tenure regimes in the Program Area that have been identified and that are considered critical for the successful implementation of the ISFL ER Program and explain how these have been or will be taken into consideration in the design and implementation of the ISFL ER Program.

Please include more information on the Land and Resource Tenure Assessment in Annex 3 below. [Corresponds to ISFL ER Program Requirement 3.5.1]

Click or tap here to enter text. Please limit to roughly 500 words or less.

3.5.2 Implications of land and resource tenure assessment for program design

Please describe (roughly 300 words or less) how the outcomes of the land and resource tenure assessment have been incorporated in program design, including how the planned actions and interventions will address issues identified in the assessment. [Corresponds to ISFL ER Program Requirement 3.5.1]

Click or tap here to enter text. Please limit to roughly 300 words or less.

3.6 Benefit Sharing Arrangements

3.6.1 Summary of benefit sharing arrangements

Please provide a description of the benefit sharing arrangements for the ISFL ER Program, including:

- i. The categories of potential Beneficiaries, eligibility and the types and scale of potential benefits. Please include detail on how these benefits will take into account beneficiary demographics (gender, age), drivers of net emissions from land use, and sustaining successful program interventions.*
- ii. Criteria, process and timelines for the distribution of benefits.*
- iii. Monitoring provisions for the implementation of the Benefit Sharing Plan³, including, as appropriate, participation by the beneficiaries themselves.*

Please limit the description to roughly 500 words or less and please include the current version of the Benefit Sharing Plan in Annex 4 below, where available, and inform when the Benefit Sharing Plan is expected be finalized. [Corresponds to ISFL ER Program Requirements 3.6.1 and 3.6.2]

Click or tap here to enter text. Please limit to roughly 500 words or less.

3.6.2 Summary of the design process for benefit sharing arrangements

Please provide a summary of the overall process of designing the benefit sharing arrangements, including who has been participating in this process. Please describe how the process was informed by and builds upon existing processes, including the strategic environmental and social assessment (SESA), where applicable. Please describe how the benefit sharing arrangements have been prepared as part of the consultative, transparent and participatory consultation process for the ISFL ER Program. Please specify how the process reflects inputs by relevant stakeholders, including broad community support by affected Indigenous Peoples (if relevant).

Please limit the description to roughly 500 words and please include evidence of the process in Annex 5 below. [Corresponds to ISFL ER Program Requirement 3.6.1]

Click or tap here to enter text. Please limit to roughly 500 words or less.

3.6.3 Description of the legal context of the benefit sharing arrangements

Please describe (roughly 500 words or less) how the design and implementation of the Benefit Sharing Plan complies with relevant applicable laws, including relevant international conventions and agreements and customary rights if any. [Corresponds to ISFL ER Program Requirement 3.6.3]

Click or tap here to enter text. Please limit to roughly 500 words or less.

³ ISFL ER Programs are required to develop a benefit sharing mechanism outlining the means by which benefits (both monetary and non-monetary) from ERs will be distributed in the Program Area. An ISFL ER Program's benefit sharing mechanism should be described in detail in a plan (Benefit Sharing Plan).

3.7 ISFL ER Program Transactions

3.7.1 Ability to transfer title to ERs

Please demonstrate the ISFL ER Program entity's ability to transfer title to ERs to the ISFL⁴ and describe the associated risks that this ability is clear or uncontested. As part of this demonstration, include a discussion on the implications of the land and resource regime on the ability to transfer title to ERs to the ISFL (as identified by the assessment described in Section 3.5.1). If significant difficulties in the ability to transfer ER titles have been identified, please indicate what proportion of the Program Area might be affected and what measures will be taken to establish this ability.

The ability to transfer title to ERs may be demonstrated through various means, including reference to existing legal and regulatory frameworks, sub-arrangements with potential land and resource tenure rights-holders (including those holding legal and customary rights, as identified by the assessment described in Section 3.5.1), and benefit sharing arrangements under the Benefit Sharing Plan (as referenced under Section 3.6). Please limit the description to 500 words or less. [Corresponds to ISFL ER Program Requirement 3.5.1]

Click or tap here to enter text. Please limit to 500 words or less.

3.7.2 Participation under other greenhouse gas (GHG) initiatives

Please indicate whether the ISFL ER Program, or any part of the Program Area, has transferred, or is planning to transfer, any ERs to, or received or is planning to receive otherwise payment for, ERs from any other GHG mitigation initiative. This would include parts of the Program Area that are registered or are seeking registration under project or program level standards such as the Clean Development Mechanism (CDM), the Verified Carbon Standard (VCS), the Green Climate Fund (GCF) or others.

Please also indicate any actions that might not be included in the ISFL ER Program but which could address the drivers of land use change, deforestation, and forest degradation within the Program Area and that are generating ERs that may be transferred to, or be otherwise paid for by, other GHG mitigation initiatives (e.g., improved cook stoves programs under the CDM).

Where the ISFL ER Program, or any part of the Program Area, has been registered under any other GHG mitigation initiative, provide the registration number(s) and details for each of these. Please limit the description to 500 words or less.

Click or tap here to enter text. Please limit to 500 words or less.

3.7.3 Data management and registry systems to avoid multiple claims to ERs

Please describe the selected appropriate arrangement to avoid having multiple claims to ER title generated under the ISFL ER Program, including the implementation process for a Program and Projects Data Management System.

⁴ Transactions for ISFL ER Programs are done with the third tranche of the BioCarbon Fund.

In addition, please indicate the choice and implementation of an ER Transaction Registry to ensure that any ERs from planned actions and interventions under the ISFL ER Program are not accounted for/registered more than once; and that any ER from the planned actions and interventions under the ISFL ER Program sold and transferred to the ISFL are not used again by any entity for sale, public relations, compliance or any other purpose.

Please limit both descriptions to 1,000 words or less. [Corresponds to ISFL ER Program Requirements 3.7.1 and 3.7.2]

Click or tap here to enter text. Please limit to roughly 1,000 words or less.

Section 4: GHG Reporting and Accounting

4.1 Program GHG Inventory

4.1.1 Short description of the Program GHG Inventory

Please provide a short description (maximum three pages) of the approach used to compile the GHG inventory of all AFOLU categories, subcategories, gases and pools in the Program Area (Program GHG Inventory). Please provide:

- *A description of the general approach applied to compile the Program GHG Inventory including:

 - *an overview of the definitions, categories and subcategories used;*
 - *a general overview of the type, Tier and vintages of the data sources used (details to be provided in the next section);**
- *If applicable, an overview of definitions, categories, or subcategories that are different from the ones that have been used in national processes and an explanation that clarifies how methodological consistency could be maintained with the national GHG inventory.*

Please provide the details and the full Program GHG Inventory in Annex 6 below. [Corresponds to ISFL ER Program Requirements 4.1.1 – 4.1.7]

Click or tap here to enter text. Please limit to three pages.

4.1.2 Summary of the Program GHG Inventory

Using the table below, provide a summary of the Program GHG Inventory. When completing the table, please list the subcategories in order of the relative magnitude of contribution of these subcategories to the absolute level of the total GHG emissions and removals in the Program GHG Inventory, starting with the subcategory that makes the largest contribution.

Table 5. Summary of the Program GHG Inventory.

Subcategory	Net emissions and removals ⁵ (t CO ₂ eq)	Relative contribution to the absolute level of the total GHG emissions and removals in the	Associated carbon pools and gases
-------------	--	--	-----------------------------------

⁵ When the subcategory has net emissions, please use a positive value. If the subcategory has net removals, use a negative value.

		Program GHG Inventory (%)	
Total			N/A

4.2 Identification of subcategories that are eligible for ISFL Accounting

4.2.1 Step 1: Initial selection of subcategories

Analysis of subcategories involving conversions between land-use categories

Using the table below, please analyze the subcategories involving conversions between land-use categories following the steps below.

- Based on Section 4.1.2, select any subcategories involving conversions between land-use categories.
- Populate the table below by first listing conversions from or to forest land in order of the relative magnitude of net contribution of these subcategories to the absolute level of the total GHG emissions and removals in the Program GHG Inventory (See Section 4.1.2).
- Add conversions between land-use categories other than forest land and list them in order of the relative magnitude of net contribution of the subcategories to the absolute level of the total GHG emissions and removals in the Program GHG Inventory.
- Calculate the absolute total net GHG emissions and removals associated with all land use conversions in the Program GHG Inventory.
- For each subcategory in the table, calculate the relative and cumulative contribution to the absolute total GHG emissions and removals associated with all land use conversions in the Program GHG Inventory.

Table 6. Subcategories involving conversions between land use categories.

Subcategory involving conversions between land-use categories	Net emissions and removals (t CO ₂ eq) ⁶	Relative contribution to the total absolute GHG emissions and removals associated with all land use conversions in the Program GHG Inventory	Cumulative contribution to the total absolute GHG emissions and removals associated with all land use conversions in the Program GHG Inventory

⁶ When the subcategories has net emissions, please use a positive value. If the subcategory has net removals, use a negative value. However, please ensure that that relative contribution is based on the absolute value, meaning that the total of emissions is the sum of the absolute values of emissions and removals.

Total absolute GHG emissions and removals associated with all land use conversions in the Program GHG Inventory			

List of subcategories included in the initial selection

Based on Section 4.1.2 and the analysis above, complete the table below by selecting the following subcategories:

- Any subcategories involving conversions from or to forest land;
- Forest land remaining forest land;
- As identified in the analysis above, any subcategories involving conversions between land-use categories other than forest land that, cumulatively with the conversions from or to forest land, amount to 90% of the absolute level of the total GHG emissions and removals associated with all land use conversions in the Program GHG Inventory;
- The largest of the remaining subcategories based on the relative magnitude of contribution of the subcategories to the absolute level of the total GHG emissions and removals in the Program GHG Inventory as determined in Section 4.1.2;
- Additional non-forest related subcategories included at the discretion of the ISFL ER Program;
- Any subcategories that were accounted during previous ERPA Phase(s), where applicable.

For additional non-forest related subcategories included at the discretion of the ISFL ER Program, provide a clear rationale for including these subcategories in terms of improving ISFL ER Program mitigation performance. [Corresponds to ISFL ER Program Requirements 4.3.3 – 4.3.6]

Table 7. Non-forest related subcategories.

Subcategory	Justification for initial selection

4.2.2 Step 2: Summary of the review of the available data and methods for the subcategories from the initial selection against the quality and baseline setting requirements for ISFL Accounting

For each of the subcategories selected in step 1, provide a summary of the review of the available data and methods for the subcategories against the quality and baseline setting requirements for ISFL Accounting using the table template below. Copy and complete the table for each individual subcategory

Please provide the details of the full review in Annex 7 below. [Corresponds to ISFL ER Program Requirements 4.2.1 – 4.2.6 and 4.3.7 – 4.3.10]

Table 8. Summary of the review of the available data and methods for the subcategories from the initial selection against the quality and baseline setting requirements for ISFL Accounting.

Subcategory	
Summary (150 words or less) of the historic time series (including start and end date) and data sources available for activity data needed to calculate the baseline	
Summary (150 words or less) of the main sources of data for determining emission or removal factors	
Summary (150 words or less) of assessment if the data used for the subcategory are compliant with IPCC Tier 2 methods and data	
Summary (150 words or less) of assessment if the data used for the subcategory allow for Approach 3 in land representation of land-use categories and land-use conversions	

4.2.3 Step 3: Final selection of the subcategories eligible for ISFL Accounting

Based on the analysis above, complete the table below by listing all subcategories from step 1 and identifying those subcategories for which step 2 has shown that the historic activity data and emission factors available, and the methods used to collect these activity data and emission factors, meet the quality and baseline setting requirements for ISFL Accounting. [Corresponds to ISFL ER Program Requirement 4.3.11]

Table 9. Final selection of the subcategories eligible for ISFL Accounting.

Subcategory from step 1	Emissions Baseline setting requirement(s) met? (Yes/No)	Methods and data requirement(s) met? (Yes/No)	Spatial information requirement(s) met? (Yes/No)	Eligible for ISFL Accounting? (Yes/No)

4.3 Summary of time bound plan to increase the completeness of the scope of accounting and improve data and methods for the subsequent ERPA Phases during the ERPA Term

For subcategories that were included in Section 4.2.1 above as part of the initial selection (step 1) but were not eligible for ISFL Accounting, please provide a summary of the time bound plan (approximately 500 words) to increase the completeness of the scope of accounting, improve data and methods and start collecting data to be able to estimate the Emissions Baseline for the subsequent ERPA Phases during the ERPA Term. Also, discuss those subcategories selected in step 1 that have historic data available to construct an Emission Baseline over a Baseline Period of approximately 10 years but where these data do not meet the other quality requirements and identify if all the quality requirements can be met through the application of improved methods and data at the latest at the end of the current ERPA Phase.

Please include the full GHG Accounting Scope and Improvement Plan in Annex 8 below. [Corresponds to ISFL ER Program Requirements 3.2.4, 4.3.12 and 4.3.13]

Click or tap here to enter text. Please limit to roughly 500 words or less.

4.4 Emissions Baseline for ISFL Accounting

4.4.1 Approach for estimating Emissions Baseline

Building on the information provided in 4.2 above, please provide a short description (maximum two pages) of the approach used for estimating the Emissions Baseline. Please provide:

- *A description of the general approach applied to estimate the Emissions Baseline in the current ERPA Phase*
- *Identification and assessment of uncertainty in the determination of the Emissions Baseline.*
- *The Baseline Period(s) used in the construction of the Emissions Baseline for the current ERPA Phase by indicating the start-date and the end-date for the Baseline Period(s). If different Baseline Periods are used for different subcategories, explain how this meets the requirements.*
- *In case an interim Emissions Baseline is provided at the beginning of the ERPA Phase, identify those subcategories that led to the use of the interim baseline and describe how best available data have been used.*
- *Ex-ante estimate, including assumptions made, of how the Emissions Baseline will change in future ERPA Phases.*

Please provide the detailed estimation of the Emissions Baseline in Annex 9 below.

[Corresponds to ISFL ER Program Requirements 4.4.1 – 4.4.3]

Click or tap here to enter text. Please limit to two pages.

4.4.2 Emissions Baseline estimate

Provide the estimate of the Emissions Baseline in the table below.

Table 10. Emissions Baseline estimate.

ERPA Phase	Emissions Baseline (tCO ₂ e)

4.5 Monitoring and determination of emission reductions for ISFL Accounting

4.5.1 Description of the monitoring approach

Please provide a description (two pages or less) of the methods and standards for generating, recording, storing, aggregating, collating and reporting data on monitored parameters, including equations if necessary.

Provide details on all data and parameters to be monitored in Annex109 below. [Corresponds to ISFL ER Program Requirements 4.5.1 – 4.5.3]

Click or tap here to enter text. Please limit to two pages.

4.5.2 Organizational structure for monitoring and reporting

Please provide a description or flow diagram (one page or less) indicating how the monitoring system will operate and who will be responsible for monitoring the parameters.

Click or tap here to enter text. Please limit to one page.

4.5.3 Uncertainty

The details on all data and parameters to be monitored in Annex 10 below should also provide a systematic identification and assessment of uncertainty in the data and parameters to be monitored. Based on the information provided in the Annex, indicate how uncertainty will be managed and reduced in the monitoring of emissions and removals (roughly 500 words or less). [Corresponds to ISFL ER Program Requirement 4.6.1 and 4.6.2]

Click or tap here to enter text. Please limit to roughly 500 words or less.

4.6 Estimation of the Emission Reductions

Please provide a simplified ex-ante estimation of the expected Emission Reductions of the ISFL ER Program. Where the calculation requires monitored data that is not available yet, use best estimates based on expected impacts of the ER Program and data that might be available from other actions (either in the country or in other countries). List all assumptions, and provide the values used for each

parameter and the sources for these data. Summarize the outcome in the table below. [Corresponds to ISFL ER Program Requirements 4.6.3 and 4.6.4]

Click or tap here to enter text.

Table 11. Estimation of Emission Reductions.

ERPA year t	Emissions Baseline (tCO ₂ -e/yr)	Estimation of expected emissions under the ISFL ER Program (tCO ₂ -e/yr)	Estimation of expected set-aside to reflect the level of uncertainty associated with the estimation of ERs during the Term of the ERPA (tCO ₂ -e/yr)	Estimated Emission Reductions (tCO ₂ -e/yr)
1				
2				
3				
4				
...				
t				
Total				

4.7 Reversals

4.7.1 Assessment of the anthropogenic and natural risk of Reversals

Please provide an assessment (roughly 500 words or less) of the anthropogenic and natural risk of Reversals that might affect emission reductions during the ERPA Term and, as feasible, the potential risk of Reversals after the end of the last ERPA Phase. [Corresponds to ISFL ER Program Requirement 4.7.1]

Click or tap here to enter text. Please limit to roughly 500 words or less.

4.7.2 Assessment of the level of risk of Reversals

Please provide an ex-ante assessment of the level of risk of Reversals, using the ISFL approved risk assessment and buffer tool. [Corresponds to ISFL ER Program Requirement 4.7.2]

Click or tap here to enter text.

Annex 1: Drivers of AFOLU Emissions and Removals

Please provide a summary of the drivers of AFOLU Emissions and Removals in roughly 1,000 words and/or provide a link to the full analysis.

Annex 2: Financing Plan for ISFL ER Program

Please include the summary financing plan according to the template below.

Template - Summary of Financing Plan of an ER Program

S.no	Item	Sub-item	Activity	Finance category (grant/ loan /equity)	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Total	Remarks
1	Costs	1(a) Implementation costs	Activity 1								
			Activity 2								
			Activity 3								
			...								
			Activity n								
			<i>Sub-total – Implementation costs</i>								
		1(b) Institutional costs	Program mgt & admin costs								
			Policy, legal & enforcement								
			Training & capacity building								
			Stakeholder consultation & grievance redressal								
			SESA, ESMF, Benefit sharing								
			Other institutional costs								
			<i>Sub-total – Institutional costs</i>								
		1(c) Transaction costs	Costs to design REL/ RL								
			Costs of MRV								
			Legal and contractual costs								
			Costs related to registry								
			Other transaction costs								
			<i>Sub-total: Transaction costs</i>								

		Total costs: 1(a)+ 1(b) + 1(c)										
2	Sources of finance	2(a) National	National budget									
			Provincial budget									
			Other public									
			Private									
			<i>Sub-total - national</i>									
		2 (b) International	Bilateral	source 1 (grant/ loan)								
				Source 2 (grant/ loan)								
			Multilateral	Source 1 (grant/ loan)								
				Source 2 (grant/ loan)								
			Private	Source 1 (grant/ loan)								
				Source 2 (grant/ loan)								
			<i>Sub-total -international</i>									
		2 (c) Revenue from products & services	Activity 1									
			Activity 2									
			Activity 3									
			...									
			Activity n									
			<i>Sub-total: Revenue from products & services</i>									
		2(d) Revenue from emission reductions	Revenue from emission reductions -contracted									
		Total financing sources: 2(a)+2(b)+2(c) +2(d)										

3	Surplus/ gap	Total financing source – total costs											
4	Options to reduce gap	4(a) Traditional sources – grants/ loans	Option 1										
			Option 2										
		4(a) Alternative sources - (e.g. guarantees/PES)	Option 1										
			Option 2										
		Total of options for financing gap – 4(a)+4(b)											
5	Sensitivity	+ 10% costs											
		- 10% in financing											
		-10% revenue											
		+ 20% costs											
		- 20% in financing											
		-20% revenue											
		+ 30% costs											
		- 30% in financing											
		-30% revenue											
		- 2 % discount rate											
		+ 2% discount rate											
6.	Identificat ion of financing risks	Key risks impacting costs, revenues, financing etc.											
7.	Proposed measures	Measures to address financing gap/risks											

Annex 3: Assessment of Land and Resource Tenure in the Program Area

Please provide a summary of the assessment of land and resource tenure in the Program Area in roughly 1,000 words and/or provide a link to the full assessment.

Annex 4: Current Version of the Benefit Sharing Plan for the ISFL ER Program

Please attach the current version of the Benefit Sharing Plan for the ISFL ER Program, where relevant, including:

- i. The categories of potential Beneficiaries, eligibility and the types and scale of potential benefits. Please include detail on how these benefits will take into account beneficiary demographics (gender, age), drivers of net emissions from land use, and sustaining successful program interventions.*
- ii. Criteria, process and timelines for the distribution of benefits.*
- iii. Monitoring provisions for the implementation of the Benefit Sharing Plan, including, as appropriate, participation by the beneficiaries themselves.*

Please limit the attachment to 2,000 words and/or link to the current version of the Benefit Sharing Plan, where relevant.

Annex 5: Design Process for Benefit Sharing Arrangements for the ISFL ER Program

Please describe and provide evidence of the process for designing the benefit sharing arrangements for the ISFL ER Program, including how the process reflects inputs by relevant stakeholders, including broad community support by affected Indigenous Peoples (if relevant). Please limit the description and supporting evidence to 1,500 words or less and provide links to relevant information.

Annex 6: GHG inventory of all AFOLU categories, subcategories, gases and pools in the Program Area

Please attach the full Program GHG Inventory.

Annex 7: Review of the available data and methods for the subcategories from the initial selection against the quality and baseline setting requirements for ISFL Accounting

For each of the selected subcategories in Section 4.2.1:

- *Identify the parameters that were used to determine the activity data and emission factors in the calculation of the emissions and removals for that subcategory;*
- *For each parameter used to determine activity data, describe the historic time series available for that parameter including how they relate to the proposed start date and end date of the Baseline Period (see Section 4.4.1);*
- *Provide details on the source of the parameters (e.g. official statistics) or a description of the method for determining the parameter (e.g. for parameters derived from remote sensing images describe the process applied including details such as the type of sensors and the details of the images used). If proxies have been used, describe the data sources for the proxies and their application to estimate activity data;*
- *Provide details on the spatial level of the parameters (local, regional, national or international) and if they allow for spatially explicit observations of land-use categories and land-use conversions;*
- *Provide an analysis if the parameters comply with the requirements on the use of, at minimum, IPCC Tier 2 methods and data. For parameters used for land use change-related subcategories, also provide an analysis if they data allows for the use of Approach 3 for land representation.*

Annex 8: GHG Accounting Scope and Improvement Plan (GHG-ASIP): A time-bound plan to increase the scope of accounting and improve data and methods throughout the ERPA Term

1. Purpose and guidance

The GHG-ASIP is designed to enable ISFL ER Programs (Programs) to provide a clear roadmap on how to increase the scope of greenhouse gas (GHG) accounting in various ERPA phases throughout the ERPA term, consistent with the ISFL ER Program Requirements.

Please complete all sections of this template. If sections are not applicable, state explicitly that the section is left blank on purpose and provide an explanation why this section is not applicable. Provide definitions of key terms that are used and use these key terms, as well as variables etc., consistently using the same abbreviations, formats, subscripts, etc.

This plan is expected to be updated before the commencement of each subsequent ERPA phase.

2. Agreed GHG Accounting Scope and Improvement Plan

Section A: Institutional processes and responsibilities

A.1 Summary of the process of developing and reaching agreement to this this plan

Please provide a short summary (maximum 500 words) of the process that was used to develop this plan, including a description of meetings or workshops organized.

A.2 Overview of entities that have agreed to this plan

Using the table below, please list all the entities that have agreed to the implementation of this plan. Add rows as necessary.

Table 1

Name of entity	Role of entity	Name of entity representative	Job title of entity representative

Section B: Summary of analysis underlying this plan

Please provide a summary of the analysis done to determine the final selection of the subcategories eligible for ISFL Accounting (section 4.2.3 of the ISFL PD template) by completing the table below (copy from ERPD table 9).

Table 2

Subcategory from initial selection	Emissions Baseline setting requirement(s) met? (Yes/No)	Methods and data requirement(s) met? (Yes/No)	Spatial information requirement(s) met? (Yes/No)	Eligible for ISFL Accounting? (Yes/No)

Section C: Agreed actions to be undertaken to increase the completeness of the scope of accounting and improve data and methods for the subsequent ERPA Phases during the ERPA Term

C.1 Actions to be undertaken to bring required subcategories into alignment with ISFL accounting requirements

For each subcategory identified in Table 2 above that is required under paragraph 4.3.4 of the ISFL ER Program Requirements but that is not yet eligible for ER Program Accounting, please describe the actions that have been agreed to improve data to fully meet the requirements on the Emission Baseline and quality for ISFL accounting. Use the table below and copy the table for each relevant subcategory and add rows as necessary.

Note that actions are expected to be completed in time to include the remaining subcategories during the Term of the ERPA. Should this not be possible, provide a detailed explanation of the data gaps and when sufficient baseline data will be available to meet ISFL Accounting Requirements.

Table 3

Subcategory			
Identification of gaps			
ISFL Accounting requirements	Requirements met? (Yes/No)	If not met, detailed description of the gap(s)	
• Historic time series for baseline setting			
• Quality of data and methods			
• Spatial land representation for land use change-related subcategories			
Identification of actions to address the gap			

Identified gap	Description of what is technically is needed to address it	Potential data sources	Responsible entity	Planned completion	Sources of funding/support
				Month/Year	

C.2 Additional planned improvement to bring not-required subcategories into alignment with ISFL accounting requirements

For any additional improvements planned, provide a description of the planned action to enhance data quality, reduce uncertainty, or improve the scope of reporting and accounting and indicate an estimated timeline. Copy the table for each relevant subcategory and add rows as necessary.

Table 4

Subcategory					
Identification of gaps					
ISFL Accounting requirements	Requirements met? (Yes/No)	If not met, detailed description of the gap(s)			
<ul style="list-style-type: none"> Historic time series for baseline setting Quality of data and methods Spatial land representation for land use change-related subcategories 					
Identification of actions to address the gap					
Identified gap	Description of what action is needed to address it	Potential data sources	Responsible entity	Expected completion	Sources of funding/support
				Month/Year	

Annex 9: Estimation of the Emissions Baseline

Please provide a step-by-step calculation of the Emissions Baseline. Provide a transparent, complete, consistent and accurate description of the approaches, methods, and assumptions used and provide an overview of the activity data and emission factors used in a way that is sufficiently detailed to enable the reconstruction of the Emissions Baseline. Identify and assess the sources of uncertainty in the determination of the Emissions Baseline and describe actions that have been taken to manage or reduce uncertainty

Attach any spreadsheets, spatial information, maps and/or synthesized data used in the calculation.

Annex 10: Data and parameters to be monitored

Using the table provided, clearly describe all the data and parameters to be monitored (copy table for each parameter).

Parameter:	
Description:	
Data unit:	
Source of data or measurement/calculation methods and procedures to be applied (e.g. field measurements, remote sensing data, national data, official statistics, IPCC Guidelines, commercial and scientific literature), including the spatial level of the data (local, regional, national, international)	
Fixed value or monitored? If monitored, frequency of monitoring/recording:	
Quality Assurance/Quality Control procedures to be applied:	
Identification of sources of uncertainty for this parameter following approaches from the most recent IPCC guidance and guidelines.	
Process for managing and reducing uncertainty associated with this parameter	