



GOVERNANCE, FOREST LANDSCAPES AND LIVELIHOODS - NORTHERN LAO PDR (GFLL)

Benefit Sharing Plan Implementation Report (The First BSP Report)

Final Draft

**June 2025
REDD+ Division, Department of Forestry
Ministry of Agriculture and Forestry
Vientiane, Lao PDR**

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1 INFORMATION ON THE IMPLEMENTATION OF THE BENEFIT-SHARING PLAN

I. Requirements of FCPF on Benefit Sharing Plans

The Benefit Sharing Plan (BSP) Implementation Status Report is the primary tool for the Program Entity to provide evidence on whether the BSP has been implemented in accordance with the terms of the agreed BSP, in line with the relevant applicable laws¹, including national laws and any legally binding national obligations under relevant international law, and that such information is provided in a transparent manner. This requirement is specified in the FCPF Methodological Framework (Criterion 29-33) and in the General Conditions applicable to Emission Reductions Payment Agreement (ERPA), and in the ERPA itself.

The BSP Implementation Status Report should include core information and data that Program Entities are required to report, as specified in this template. Any additional information can be provided in an annex to the report depending on the specific content of the BSP. The Program Entity should submit the report six months after receiving the first payment and every year thereafter². The report will be considered valid and accepted only after all the core sections of the report using this template are filled with relevant details.

II. BSP Implementation Status

Table 1. Reporting Period of BSP Implementation for GFL

Reporting Period:	Date of Submission:	Status
18 July 2024 – 17 Jan 2025	20 December 2024	Draft 1.0
18 July 2024 – 17 Jan 2025	17 January 2025	Draft 2.0

¹ MoF Decree No. 0200/MoF on Public Budget Expenditures, MoF Decree No. 012/MoF dated 3 January 2025 on the Amendment for the MoF Decree No.0200/MoF.

² The first **BSP Implementation Status Report** should be submitted six months after the Program Entity receives the first payment and every year thereafter (as of June 30). The Emission Reduction Monitoring Report (ERMR) can refer to the latest annual BSP Implementation Status Report before a payment is made (where this template will replace Annex 2 of the ERMR). Countries that are still undergoing their first reporting period validation and verification (and, therefore, haven't received a first payment yet) will continue to maintain Annex 2 to report on the **readiness** of the BSP.

18 July 2024 – 17 Jan 2025	24 March 2025	3.0
18 July 2024 – 17 Jan 2025	24 June 2025	Final Draft

1. Overall fund disbursement: [information below is extracted from the detailed excel [Table 1 from Tab 2](#) prepared and submitted with this report]

Table 2: Summary of the funds distributed by the Program Entity (PE) as per the BSP (includes advance payments)

Source of funds	Total commitment (contract value) (1)	Total received by PE - Payment 1 (2)	Total received by PE – Payment 2 (3)	Total disbursed by PE (4)	% Disbursed (5) = (4)/((2)+(3))	Comments
FCPF ERPA	42.000.000	16.023.070		2.815.960	17.6%	The total disbursement is calculated from the GFLL's advance payment and first ER payment. The total disbursed funds are recorded from July 2022 up to December 2024.

2. BSP revision³: were there any changes made to the BSP during the Reporting Period (as specified above in section II): ☐ Yes ☒ No

- If **yes**, please explain what changes have been made, why, and how they were consulted with the stakeholders.

No revision has been made to the Benefit Sharing Plan (BSP). However, public consultations for proposed adjustments to the BSP have been conducted mainly to allocate benefits per province and to cover the operational costs of the GFLL Project. The BSP on benefit allocation was consulted with stakeholders at [the National level](#) (National REDD+ Task Force) and continued at the Sub-national level in Oudomxay Province in November 2024, attended by 140 participants from six provinces (PAFOs, DAFOs, LWU, NFDL, and representatives of 18 targeted villages). Further details of the assessment and minutes of the consultation workshop in Oudomxay can be found in this [link](#). The list of participants who attended the Oudomxay consultation meeting can be found [here](#) (the summary of the participants is [here](#) and type of stakeholders is [here](#)).

³ Any revisions to the BSP whether major and/or minor changes should be documented in this report, and the revised BSP should be submitted to the World Bank including the FCPF Facility Management Team (FMT).

Consultations on operational costs were conducted with PAFOs, DAFOs, LWU, and LFND (provinces and districts) in January 2025⁴. The consultations aimed to inform beneficiaries of the updated expenditure on operational costs. Based on consultations with PAFOs, DAFOs, LWU, and LFND from different provinces in January 2025, participants agreed that operational costs need to be adjusted in order to continue facilitation, monitoring, and supervision from sub-national agencies to villages, especially for the development of the community engagement process/action plan. The calculation for each option was then presented during the consultations.

There were three options (A, B, and C) that were consulted and discussed as follows:

- A. Adjusted Operational Cost by adding allocated funds of Buffer to the Operational Cost, or
- B. Adjusted Operational Cost by adding allocated funds of Buffer and Pilot Initiative to the Operational Cost, or
- C. Adjusted Operational Cost by adding allocated funds of Buffer and Pilot Initiative, and incentives for sub-national government agencies. However, the incentives⁵ are specifically allocated for the expenditures of PAFOs and DAFOs to supervise and provide facilitation and extension for villages.

Participants from six provinces agreed that the funds for operational costs will be taken from the allocation funds of buffer, pilot initiative, and incentives for sub-national government agencies (Option C above). The participants also agreed and confirmed that the funds for incentives for sub-national agencies will be specifically only used for acceleration of PAFOs and DAFOs to supervise villages so that project implementation and funds disbursements to villages can be boosted. However, this proposed adjustment requires endorsement from the World Bank. This matter is being discussed between the high government level of Lao PDR (Ministry of Agriculture and Environment⁶) and the World Bank.

3. *Overall summary of the BSP implementation during the reporting period. Please include a brief overview of the status of BSP implementation. Detailed information can be included in an annex to this report. Please avoid repeating the same information from the BSP and provide links to external documents when possible.*

By December 2024, 17,6% or US\$ 2,82 million out of US\$ 16 million from the first ER Payment has been spent by the GFLL Project. The expenses are spent on operational costs and incentives (for DoF/REDD+ Division, 6 PAFOs, and 18 DAFOs). Based on the first ER monitoring report for the carbon

⁴ The Minutes of Meeting (in Lao) for Oudomxay is available [here](#); The Minutes of Meeting (in Lao) for Luang Namtha is available [here](#); The Minutes of Meeting (in Lao) for Bokeo is available [here](#); The Meeting of Meeting (in Lao) for Luang Prabang and Xayabouli is available [here](#); The Minutes of Meeting for Houphan is also available [here](#).

⁵ In BSP, the incentives (5%) or US\$ 616.888 under the 1st ER Payment are categorized into Performance-based Payment (77%).

⁶ The Ministry of Natural Resources and Environment was merged with the Ministry of Agriculture and Forestry, which is now known as the Ministry of Agriculture and Environment (https://www.vientianetimes.org.la/freefreenews/freecontent_052_Four_y25.php)

crediting period of 2019 – 2021, the GFL generated only 3.2 million verified CO₂e, or about US\$16 million. The allocated operational cost under the 1st ER Payment becomes available up to US\$ 2.9 million (18% of US\$ 16 million) to cover operational activities from July 2022 to June 2026⁷. Since the operational cost financed by advance payment was started in July 2022 and operated up to December 2024 (29 months), the project has spent US\$ 2.8 million (or 17,6% of the total 1st ER Payment) – see Figure 1.

Figure 1. The GFL Expenditures up to December 2024

GFL Project Expenses from ERPA Carbon Fund (Up to December 2024)				
	Source (US\$)	Expenses (US\$)		US\$ Balance (Total)
		July 2022 - Dec 2023	Jan - Dec 2024	
Advance Paymer	3.000.000	1.520.505		1.479.495
1st ER Payment	13.023.070		1.295.455	11.727.615
Total	16.023.070	1.520.505	1.295.455	13.207.110
Percentage	100%	17,6%		82,4%

	US\$
Operational Cost (OC) (18% of 1st Payment)	2.884.153
Actual OC Spent Jul 22 - Dec 24	2.815.960
Balance of OC Up to Dec 2024	68.193

In detail, the expenditures (during the period of the first BSP Implementation Report) were spent to finance and strengthen institutional arrangements for NPMU, PPMU, and DPMU. It was also to finance capacity building of safeguards implementation in the fields. The fund was used to finance incremental operational costs including the introduction of the program to wider stakeholders within six provinces, training for sub-national agencies (PAFOs and DAFOs) related to FPIC, Safeguards, BSP consultation, Community Engagement Processes including CAP, and financial management

⁷ The project received the Advance Payment of US\$ 3m in June 2022. The full total 1st ER Payment was received in July 2024. The Advance Payment was then used to finance operational costs from 2022 to July 2024. The total benefits received by Lao PDR under the 1st ER Payment are US\$ 16m consisting of US\$ 3million (Advance Payment) and US\$ 13 million (the remaining 1st ER payment).

mechanisms, consulting services, civil works, and goods. The fund was also used to support data collection in the fields for the first ER Monitoring report.

The expenditures of the Project, on the other hand, are categorized as follows:

- a. Civil Works: office renovation
- b. Goods: Motorbikes, Cars, Furniture, Printers, Accounting Software
- c. Consulting Services: financial auditors, consultants' services (salaries)
- d. Workshops/Meetings/Seminars: The costs for government officers to participate in national/international meetings/seminars/workshops
- e. Trainings & Study Tours: Trainings
- f. Incremental Operating Costs (Operational Costs): Daily Office Expenses
- g. Grants to villages (cash for the program implementation): community action plans from villages

In terms of monetary benefits, the funds were spent on consulting services and incremental operating costs. The category of the grant to villages is put as monetary benefits.

Table 3. Cost Categories of GFLL Expenditures

Cost Categories	Benefits	
	Monetary	Non-Monetary
Civil Works		X
Goods		X
Consulting Services	X	
Workshops & meetings		X
Training & study tours		X
Incremental Operating Cost	X	
Grants to villages/Cash for Works	X	X

Based on Project expenditures from July 2022 to December 2024, the consultation services were the highest expenditure (59%), whereas the expenditure of the workshops/meetings and the goods were 11.8% and 11.5% of the total spent respectively. The expenditures by Category as of December 2024 can be seen in **Error! Reference source not found.**. The link file for Figure 2 is [here](#). The detailed government expenses by Category for 2022 – 2024 can be found [here](#).

Figure 2. GFLL Expenditures by Category as of December 2024

	Total 2022			Total 2023			Total 2024			TOTAL	%
	NPMU	PPMU (6 Provinces)	DPMU (18 Districts)	NPMU	PPMU (6 Provinces)	DPMU (18 Districts)	NPMU	PPMU (6 Provinces)	DPMU (18 Districts)		
Civil Work	-	-	-	18.237,48	-	-	13.858,09	-	-	32.095,57	1,1%
Goods	4.083,05	-	-	302.084,57	-	-	18.893,16	-	-	325.060,78	11,5%
Consultant Services	167.625,37	-	-	618.770,27	35.070,00	-	768.919,20	39.790,00	19.326,00	1.649.500,84	58,6%
Workshops & Meeting	42.135,68	15.837,91	-	35.316,60	71.326,25	-	51.541,44	69.175,17	45.685,61	331.018,66	11,8%
Training & Study tours	10.404,82	-	-	51.886,56	35.743,00	-	47.550,53	53.051,78	36.941,11	235.577,80	8,4%
Incremental operating cost	19.108,27	5.755,59	-	50.533,46	36.585,67	-	54.847,91	37.297,38	38.578,08	242.706,36	8,6%
Grants to Villages/Cash-for-Work	-	-	-	-	-	-	-	-	-	-	0,0%
Contingencies	-	-	-	-	-	-	-	-	-	-	0,0%
Sub-Total	243.357,19	21.593,50	-	1.076.828,94	178.724,92	-	955.610,33	199.314,33	140.530,80	2.815.960,01	100,0%
Percentage (%)	92%	8%	0%	86%	14%	0%	74%	15%	11%		
Total	264.950,69			1.255.553,86			1.295.455,46			2.815.960,01	

In terms of expenditures spent by different government levels towards the total 1st ER Payment, NPMU (National Project Management Unit)/REDD+ Division is still the dominant central agency (14.2%), followed by PPMU (Provincial Project Management Unit) and DPMU (District Project Management Unit) with 2.5% and 0.9% respectively (Figure 3). DPMU (DAFO) started making expenses in 2024 for consultant services, workshops and meetings, training, and incremental operating costs. A table detailing the expenses per quarter from July 2022 to December 2024 can be found [here](#).

Figure 3. Expenditures spent by Different Government Levels (during the first BSP Implementation Report toward the total 1st ER Payment)

	2022-2024					
	Monetary	%	Non-monetary	%	Total	%
Total First ER Payment					16.023.070	
National	1.679.804,48	10%	595.991,98	4%	2.275.796	14,20%
Regional	154.498,64	1%	245.134,11	2%	399.633	2,49%
Municipal	57.904,08	0%	82.626,72	1%	140.531	0,88%
Total	1.892.207,20	12%	923.752,81	6%	2.815.960	17,57%

In terms of expenditures per program component activity, component 4—program management and coordination—is the most expensive (13,98% of the total 1st ER Payment). The detailed expenditure per year can be found [here](#).

Figure 4. Expenditures by Component Activities July 2022 - December 2024

Total 1st ER Payment:		16.023.070			
Description		July 2022 - Dec 2023	2024	Total	%
Component-1 : Enabling Environment for REDD+ Implementation		241.993,54	215.000,84	456.994,38	2,85%
1,1	Strengthen Policies and Legal Framework	175.643,03	81.083,17	256.726,20	
1,2	Improving the regulatory and management framework, and elements of REDD+	38.115,00	42.505,00	80.620,00	
1,3	Improved Forest Law Enforcement and Monitoring	21.062,42	9.832,85	30.895,27	
1,4	Improved Provincial, District, and Village Level Land Use Planning and tenure security	7.173,09	80.092,38	87.265,47	
1,5	Legal framework on approval, management and control of REDD+ projects proposed by private sector, NPOs and so on	-	1.487,44	1.487,44	
1,6	Agreement on authorization and corresponding adjustment procedures with concerned Departments and Ministries esp. DCC/MONRE;	-	-	-	
1,7	Selection of a jurisdictional REDD+ Results-Based-Finance (REDD+ RBF) scheme to target and commencement of preparation for required elements.	-	-	-	
1,8	Concept and rough design of REDD+ registry (Program/projects and carbon credits transaction)	-	-	-	
1,9	Capacity building on REDD+ for officers of REDD+ and related Divisions	-	-	-	
Component-2: Climate Smart Agriculture (CSA) and sustainable livelihoods for forest dependent		4.105,26	38.860,02	42.965,28	0,27%
2,1	Establish enabling environment to promote CSA and REDD+	4.105,26	38.860,02	42.965,28	
2,2	Implement Climate Smart Agriculture Models	-	-	-	
Component-3: Sustainable Forest Management (SFM)		51.986,06	24.021,06	76.007,12	0,47%
3,1	Establish Enabling Environment to Implement and Scale up Village Forest Management	5.343,28	1.658,59	7.001,87	
3,2	Implement and Scale up Village Forest Management	-	4.786,78	4.786,78	
3,3	Sustainable Management of Production Forests Areas (PFA)	28.587,64	4.105,98	32.693,62	
3,4	National Protected Area (NPA) management	18.055,14	13.469,71	31.524,85	
Component-4: Program management and Coordination		1.222.419,69	1.017.573,55	2.239.993,24	13,98%
4,1	Program Management	934.926,79	643.277,41	1.578.204,20	
4,2	Monitoring & Evaluation and MMR	98.270,66	61.033,55	159.304,21	
4,3	Programme Communication and Safeguards	189.222,24	313.262,59	502.484,83	
Total		1.520.504,55	1.295.455,47	2.815.960,02	17,57%

Some challenges faced by the project are outlined in the sub-section below.

3.1. *Have there been any challenges faced in the distribution of funds to beneficiaries? If yes, please describe them and how they will or have been addressed.*

Table 4. Challenges faced in the distribution of funds to beneficiaries

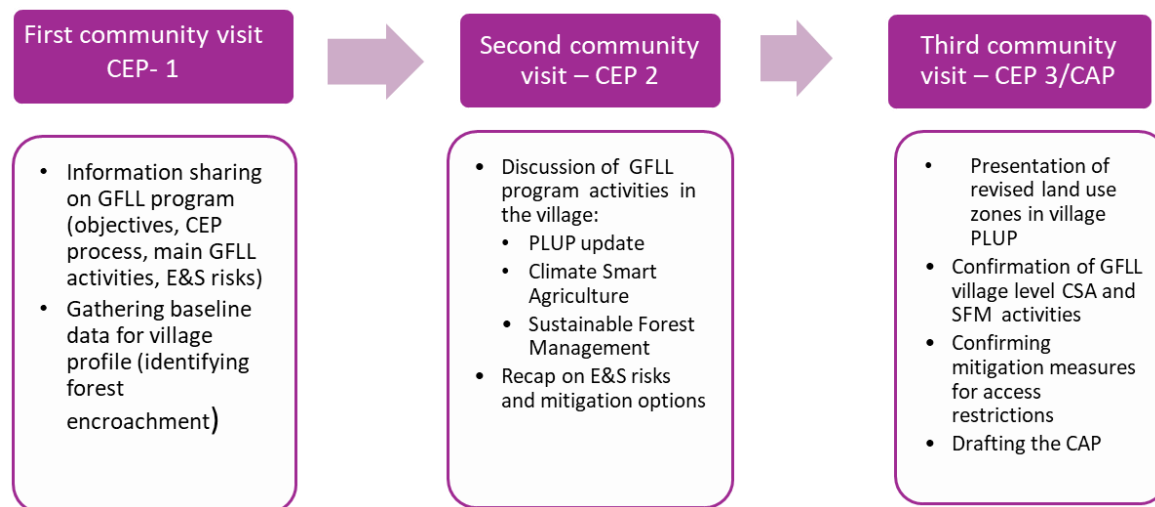
Challenges Faced by The Project Team	Addressed by the Project Team
Changes in Senior Management from 2022 – 2024 (two times for CTA) slowed down the decision-making on the project activities.	The current CTA has been recruited since November 2024. Since the CTA is a full-time position, any decision-making on project activities can be quickly obtained.
Due to changes in the personnel of consultants (including senior management), the direction to achieve the project goals was challenging. With having a part-time senior management, commitment to accelerating the project activities was slowly achieved.	With the full-time CTA in Vientiane, regular coordination within the project team and also with the REDD+ Division is conducted every month. Any problems and issues are quickly discussed and addressed.
Challenges in getting qualified project consultants, especially getting international consultants	The CTA has been recruited since November 2024. Since the CTA is a full-time position, any decision-making on project activities can be quickly obtained. Regular monthly meeting between the project team and REDD+ Division is conducted to evaluate/review ongoing activities and develop new plans (adjustment) so that the project goals can be achieved as planned.
The allocation of benefits per province was determined through a comparison between the baseline and the actual province's performance in a certain period. However, it becomes challenging when determining benefit allocation to each village. Emission Reductions are calculated at the six provincial levels, but benefit allocations are expected at the local.	The result of benefit allocation for each province was presented to the PAFOs and DAFOs in November 2024 in Oudumxay. The number of villages for each province was determined once the result of benefit allocation per province was acknowledged by sub-national governments. The amount of benefits per village was also consulted

	from national to sub-national level. It is agreed that the benefits for each village is allocated up to US\$ 45,000.
Due to changes in the personnel of consultants (including senior management), no clear instruction was provided from project management.	With the full-time CTA in Vientiane, regular coordination within the project team and also with the REDD+ Division is conducted every month. The main focus of the short-term target achievement is to conduct implementation of funds disbursements to beneficiaries.
The implementation of funds disbursement to beneficiaries was challenging. Multiple steps are required to produce a community action plan (CAP).	The development of a community work plan (or community action plan/CAP) has several steps as follows (see 5): - Step 1 (known as community engagement process – 1/ CEP 1): Information sharing on the GFL program (objectives, CEP process, main GFL activities, E&S risks) and gathering baseline data for village profile (identifying forest encroachment) - Step 2 (known as community engagement process – 2/CEP 2): discussion of GFL program activities in the village, update and review PLUP, discussion on Climate Smart Agriculture and Sustainable Forest Management, seeking potential environmental and social risks and mitigation options. - Step 3 (known as community engagement process – 3/CEP 2). This step is also known as the development of a community action plan (CAP). The activity covers revising land use zones in village PLUP, confirming GFL village-level CSA and SFM activities proposed by the community, confirming mitigation measures for access restrictions, and drafting and finalizing the CAP proposal. Capacity Buildings for PAFOs and DAFOs for CEP-1, CEP-2, and CEP-3 have been conducted from November 2023 to October 2024. The material for the CAP document is taken from the results of CEP-1, CEP-

	2, and CEP-3. To simplify and accelerate the process of CAP in the villages, in consultation with the WB task team, the DoF endorsed the decision letter No.0206/DoF on 13 January 2025. One of the main points of the letter is that the development of CAPs can be started in parallel with the development of PLUPs providing that existing PLUP data and map is still valid (not older than 5 years), and draft PLUP data updated (older than 5 up to 10 years) or newly prepared (older than 10 years) is available. This means that the CAP development process can be started while waiting for the DAFO and district governor's approval of the draft PLUP (for those updated and newly prepared). The targeted villages for receiving benefits under the first ER Payment are 247 villages. However, for the year 2025, the total number of targeted CAPs will be 79 CAPs. Up to March 2025, 18 CAP documents have been completed in line with the two model CAPs reviewed and cleared by the WB. These CAP documents have been submitted to Ministry of Finance for ready to be transferred the funds/benefits to VDCs bank accounts. Detailed action plans to complete the remaining 61 CAPS for 2025 have been developed and available here.
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Figure 5. Steps in Community Engagement Process (CEP)



3.2. Are the governance and funds flow arrangements as described in the BSP and operations manuals (if relevant) functioning well? Please provide as an annex a summary of meetings, consultations with stakeholders and decisions undertaken during the reporting period to implement and monitor the benefit-sharing plan.

The GFL project has followed the funds flow and disbursement arrangement as mentioned in the POM (Figure 6). Implementing funds flow arrangements works well from the Central (Bank of Lao PDR) to the six Provinces (PAFOs) and 18 Districts (DAFOs). However, the funds flow to the villages is not yet conducted, because the villages have to submit their proposals for ER program activities (CAP) to the Government (DoF). Once the CAP documents are completed and certified by the relevant authorities, the transfer of funds will happen from the Bank of Lao (BOL) to VDC's Bank account.

The current funds flow arrangements for local government agencies (PAFOs/DAFOs) can be found in the [POM](#) and [FMM](#) that were finalized after the BSP. The funds flow arrangements for villages (VDC), including the guidelines for financial administration and management, procedures, requirements, and formats to implement activities at the village level, can be also found in the [Financial Management Manual for VDC](#).

Figure 6. Accounts and Overall Fund Flow Arrangement

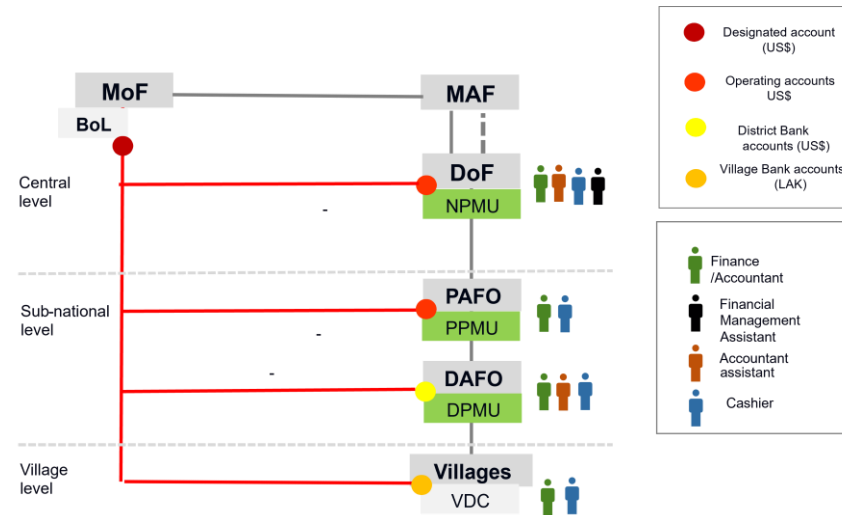
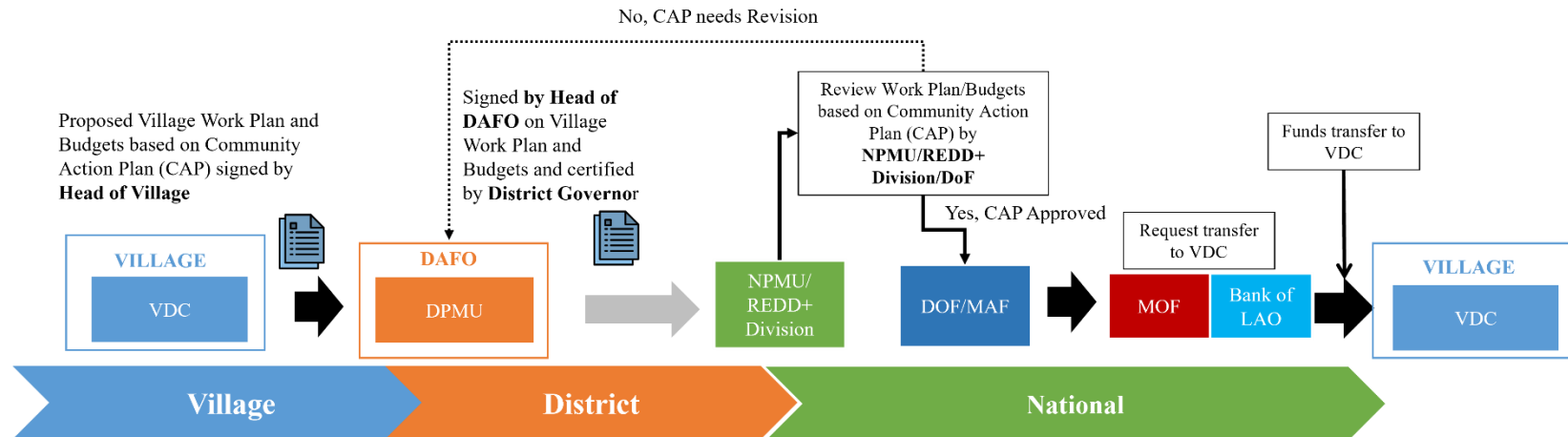


Figure 7. CAP Process and Funds Flow for VDC



To ensure the flow fund arrangements, work well, the project has developed Financial Management Manuals, [one for NPMU, PAFOs, and DAFOs](#), and [the other one for VDCs](#). Capacity building on the use of the Financial Management Manual VDC for PAFOs, DAFOs, and VDCs have been conducted in Oudomaxay and Luang Prabang in January 2025. The current training on the Manual was attended by 6 PAFOs (12 persons), 18 Districts (44 persons), and 18 Villages (53 persons). So total number of participants who attended the training was 109 participants (9 participants were women, and the ethnic groups attended were from Akha, Phounoy, Yuan, Thaidam, Thaideng, Khamu, Hmong, and Lao). The total participants were from as follows:

- 1 finance officer and 1 cashier from each province (6 PAFOs = 12 participants)
- 1 finance officer, 1 cashier, and 1 Admin-Assistant from each district (18 DAFOs = 44 participants)
- 1 Head of Village, 1 VDC, and 1 Accountant or Cashier (18 Villages = 53 participants)



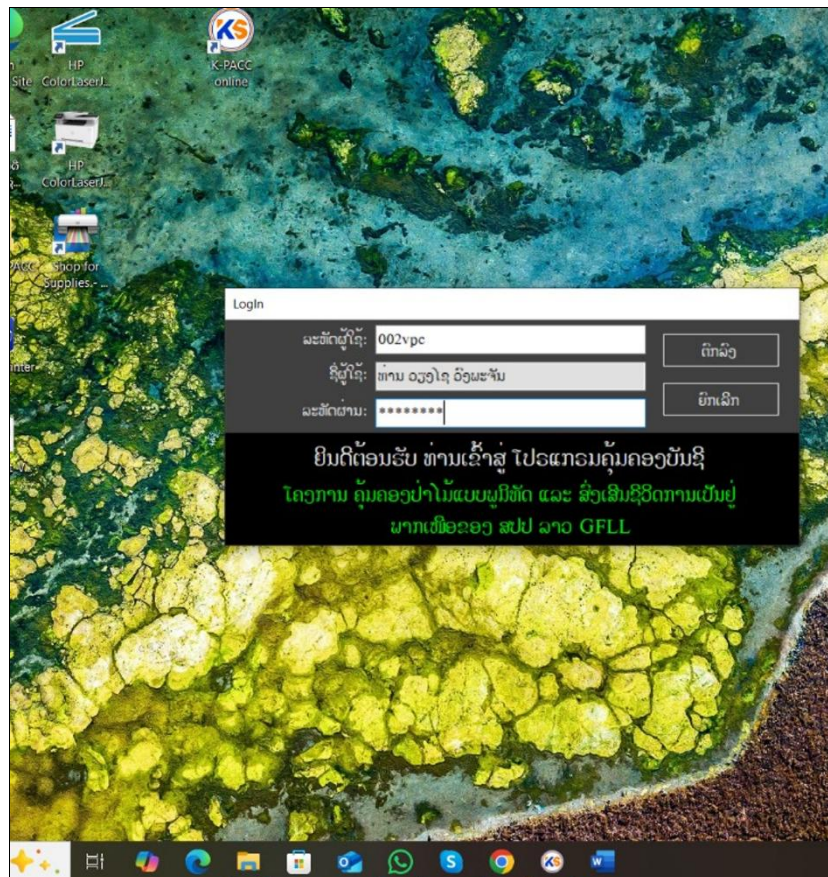
Figure 9. Training on Financial Management Manual for VDC held in Oudomxay, January 2025



Figure 9. Training on Financial Management Manual for VDC held in Luang Prabang, January 2025

Since October 2023, the GFL project has been using KPACC, a software for Computerized Accounting Systems, for capturing financial transactions. The KPACC has been installed at NPMU/ DoF and in all six participating provinces (PPMUs) and all eighteen (18) districts. Data is entered on independent installations, whereby consolidation at district, provincial, and national levels is done using K-PACC's export/import function. The software is configured in such a way as to produce required financial statements and reports automatically once all transactions have been entered and reconciled. Training on this accounting system for VDC was conducted in January 2025⁸.

⁸ https://drive.google.com/open?id=1ISfELjoFFIPsFKAzMIEhilnsLf17E3dL&usp=drive_fs



K-PACC - (Bank Voucher List)

Main Data Transaction Accounting Report Project Report Setting Help Language

Bank Voucher List

Voucher date: 01/12/2024 To: 31/12/2024 Voucher No: []

Implement Level	Voucher No	Refer No	Date	Field Type	Cheque No	Cheque Date	Currency	Rate	Amount LAK	Amount USD	Description
Provincial level	VBP2500040	J0001149BKL	03/12/2024	Cash			USD	21,545.00	16,754.00	0.50	Bank Charge
District level	VBKD2500756	J0044DPTH0204	03/12/2024	Cheque	0059374	03/12/2024	USD	21,540.00	5,390,500.00	250.00	Pay salary Mr Sythone Oudongphoe 12
District level	VBKD2500755	J0055DPTH0204	03/12/2024	Cheque	0059374	03/12/2024	USD	21,540.00	5,390,500.00	250.00	Pay salary Mr Sythone 11/2024
Provincial level	VBP2500162	J0102PH0204	03/12/2024	Cheque	0001192440	03/12/2024	LAK	21,571.00	2,875,000.00	137.02	Petty cash 12/2024
Provincial level	VBP2500163	J0106PH0204	03/12/2024	Cheque	0003195552	03/12/2024	LAK	21,525.00	4,984,000.00	231.36	Pay for office supplies 12/2024
Provincial level	VBP2500142	J0112PLB0204	03/12/2024	Cheque	CU-900357449	03/12/2024	LAK	21,523.00	4,900,000.00	230.74	Stationeries & Supplies
District level	VBKD2500635	J060DLN70204	03/12/2024	Cheque	0003100590	20/11/2024	USD	21,735.00	5,433,750.00	250.00	Pay salary Mr Boualin Namsavong 11/24
District level	VBKD2500390	J0053DXST0204	03/12/2024	Cheque	020966	03/12/2024	LAK	21,650.00	1,712,000.00	72.04	Petty cash replenished
Provincial level	VBP2500032	J0115PLN0204	04/12/2024	Cheque	CU-90029537...	03/12/2024	LAK	21,562.00	2,826,000.00	135.70	Petty Cash 12/2024
District level	VBKD2500243	J0047DVPK0204	04/12/2024	Cash			USD	21,541.00	19,263.72	0.92	Bank charge
District level	VBKD2500245	J0048DVPK0204	04/12/2024	Cash			USD	21,541.00	19,263.72	0.92	Bank charge

Code Dr Code Cr Description Amount Dr LAK Amount Cr LAK Rate Amount Dr USD Amount Cr USD Activity Category Fund

K-PACC 2022 IP: 192.168.100.14 21/03/2025 14:29:22 ໂຄງການ ຄຸ້ມຄອງບ່າໂມ້ແບບພູມິທັດ ແລະ ສິ່ງເສີມຊີວິດການເປັນຢູ່ ມາກເໝືອຂອງ ສປປ ລາວ GFL



Figure 10. Example of Journal entry at K-PACC, an accounting software installed for GFL Project

3.3. Is the FGRM functioning and accessible to people in the target areas with uptake channels? Is there evidence on the number and types of feedback and grievances, and how they were addressed? Please briefly describe them here and as relevant please also include links.

The Feedback and Grievance Redress Mechanism (FGRM) was developed and operational prior to the proposed deadline of August 2024 with hard copy forms available in all provinces, districts and all villages visited. The system was supported by a QR code that allowed the alternative of direct online submission of grievances logged to an online Excel spreadsheet. A flaw in this system included the lack of notification to sub-national SESU of new grievances initiated at a lower level. Being based on a Microsoft SharePoint system the security measures to grant access to some folders for other users proved difficult to sustain over time.

This latter aspect of the system was found to be too difficult to administer by the National SESU and cut the sub-national SESU levels out of the process initiated at a lower level. For these reasons, the system has since been simplified to rely on a slightly modified version of the same spreadsheet into which data will be entered at the respective level from the hard copy form.

Training on FGRM has been included in each step of the Community Engagement Process (steps 1 to 3), and the modifications to the system are highlighted at sub-national SESU levels.

To date, no grievances have been lodged with either the initial system or the modified system.

It was found that there are some barriers in the implementation of existing FGRM systems (online and offline). The barriers found in the village are as follows:

- Literacy: Some ethnic groups cannot read and speak Lao. The offline system does not work for groups who cannot read and write Lao. The Akha group, for example, in Poewan village, cannot speak Lao except to the Head of Village and the Village Secretary.
- Limited facilities: some villages, such as Poewan village (Luang Namtha Province) do not have any electricity. The phone line connection is not present in the village.

Questions related to the project were asked directly by communities verbally to the DAFO⁹. Unfortunately, no records of such questions were made by the DAFO.

The Project is now converting project information into four languages (Hmong, Akha, Khmu, and Lao), including FGRM system (online and offline). The assessment of FGRM system effectiveness will be reported in the next BSP Implementation report.

3.4. In cases where capacity-building initiatives are ongoing, confirm whether the Program Entity has completed required capacity building measures to ensure system effectiveness. What other measures are still outstanding?

⁹ No record was made since the questions were conducted verbally with the DAFO.

Several required capacity buildings have been conducted from 2022 – 2024 as follows:

Table 5. Capacity Buildings conducted during the 1st BSP Implementation Report

Key action	In charge	Date	Target Participants	Remarks
Safeguards, PLUP, Monitoring and Evaluation (M&E), and CAP				
TOT on FPIC	NPMU/TA	October 2022	A. Huaphanh province 20 representatives (including 8 women) of national and sub-national level. They come from LNFC, LWU and DAFO of 3 districts of Xamtai, Xiengkhor and Kuan B. Luang Prabang province 18 representatives (including 10 women) of national and sub-national level. They come from LNFC, LWU and DAFO of 3 districts of Phoukhoun, Pakxaeng and Nambak C. Xayabuly province 25 representatives (including 6 women) of national and sub-national level. They come from LNFC, LWU and DAFO of 3 districts of Kaenthao, Xaisathan and Boten D. Oudomxai province 25 representatives (including 7 women) of national and sub-national level. They come from LNFC, LWU and DAFO of 3 districts of La, Houn and Pakbaeng E. Luangnamtha province 23 representatives (including 8 women) of national and sub-national level. They come from LNFC, LWU and DAFO of 3 districts of Luangnamtha, Viengphoukha and Sing	Completed

				F. Bokeo province 24 representatives (including 7 women) of national and sub-national level. They come from LNFC, LWU and DAFO of 3 districts of Meung, Paktha and Pha-Oudom	
	Training on Safeguards for SESUs, P-SESUs and District SESU staff	NPMU/TA	Sept 2023	National SESU, Provincial SESUs, District SESU staff, and members of the Community Engagement Teams of both provincial and district levels including staff from PONRE	Completed
	CEP 1 training for PAFOs/DAFOs	NPMU/TA	December 2023	6 PAFOs and 18 DAFOs including LWU and NDLF	Completed
	CEP 2 training for PAFOs/DAFOs	NPMU/TA	June – Aug 2024	6 PAFOs and 18 DAFOs including LWU and NDLF	Completed
	CEP 3/CAP training for PAFOs/DAFOs	NPMU/TA	Sept – Oct 2024	6 PAFOs and 18 DAFOs including LWU and NDLF	Completed
	PLUP training	NPMU/TA	June – Aug 2024	6 PAFOs and 18 DAFOs including LWU and NDLF, including implementation supporting consultants (junior consultants)	Completed
	Finance Management				
	Training workshop on Procurement and Use of Accounting Program	FM/TA	September 2022	22 staff (including 7 women) from Finance Unit/REDD+ Division and FPF Division under DoF.	Completed
	Training workshop on Financial Management and Procurement	FM/TA	October 2022	33 staff (including 16 women) from GoL staff from Finance Unit/REDD+ Division, Planning and Cooperation Division, FPF Division, and PAFO of 8 (six) provinces (Xaiyabouly, Luang Prabang, Houaphanh, Oudomxai, Luangnamtha and Bokeo)	Completed
	Training on FM-Manual for Facilitators	NPMU/TA	February 2023	6 Provinces Facilitators	Completed
	Training/ equip central level/sub-national finance	KS Co.Ltd	October 2023	112 participants including 53 women. The participants come from the	Completed

	staff in the use accounting software (K-PACC)			Administration/Finance Unit under the REDD+ Division, PAFO of six provinces, and DAFO of 18 districts		
	Training on General Financial Management	NPMU	October 2023	Administration/Finance Unit under PAFO of six provinces, and DAFO of 18 districts	Completed	
	Training on FM-Manual for VDC	NPMU	October 2023	Administration/Finance Unit under PAFO of six provinces, and DAFO of 18 districts	Completed	
	Training on Financial Management for Village Development Committee (FMM for VDC)	NPMUs/PPMUs/DPMUs	December 2023	Targeted 111 Villages (total 588 participants, 148 women) - 18 districts	Completed	
	Refresh training on financial reporting for DPMUs	NPMU	May 24	18 DPMUs	Completed	
	Training on FM-Manual and FMM VDC for ISCs (Admin-Finance Assistant)	NPMU	September 2024	9 admin-Finance assistants based in district level	Completed	
	Advance training/equip central/sub-national finance staff on K-PACC software (accounting and reporting) – refresh training	FM/TA	December 2024	The participants come from the Administration/Finance Unit under the REDD+ Division, PAFO of six provinces, and DAFO of 18 districts	Completed	
	Second Batch for Training on FM-Manual and FMM VDC for ISCs (Admin-Finance Assistant)	NPMU	January 2025	9 admin-Finance assistants based in district level	Completed for 18 Villages, 18 DAFOs, and 6 PAFOs.	
	Training/equipping village finance staff (Accounting Report by VDC)	LWU/TA	January 2025	The participants were from the Administration/Finance Unit under the REDD+ Division, PAFO of six provinces, and DAFO of 18 districts	Completed for 18 Villages, 18 DAFOs, and 6 PAFOs.	
	Monitoring Reporting and Verification (MRV)					

	Training on MRV (Monitoring, Reporting and Verification)	FIPD/TA	October 2022	24 staff (including 4 women) from FIPD, REDD Division, Forestry Training Center, F-REDD2 Project, and the World Bank Team	Completed	
	Training on PDMS (Near-real time Provincial Deforestation Monitoring System)	NPMU/TA	Nov-Dec 2022	FIPD, REDD+ Division and DOFI; 6 provincial technical staff from Forestry Section and Forest Inspection Section (one from each section) and 48 district technical staff from Forestry Unit and Forest Inspection Unit in 16 districts	Completed	

The other indicative capacity building that is needed for 2025 – 2026 is as follows:

Table 6. The indicative capacity buildings needed

Indicative Capacity Building	In charge	Indicative Date	Target Participants	Remarks
Training on Writing 18 CAP Documents	NPMU/TA	April – May 2025	18 DPMUs/DAFOs 54 GFL District Junior Consultants	Scheduled
Training on PLUP	NPMU/TA	May 2025	6 PAFOs Monitoring and Evaluation 18 DAFOs Monitoring and Evaluation 18 GFL District Junior Consultants	Scheduled

PLUP Advance training (Report) and GIS (basic training for generating maps and report)	NPMU/TA	May 2025	6 PAFOs and 18 DAFOs including LWU and NDLF, including implementation supporting consultants (junior consultants)	Scheduled
Safeguards implementation Report	NPMU/TA	May – June 2025	6 PAFOs and 18 DAFOs including LWU and NDLF, including implementation supporting consultants (junior consultants)	Scheduled
CAP Monitoring and Report (M&E at Village level)	NPMU/TA	May – June 2025	6 PAFOs and 18 DAFOs including LWU and NDLF, including implementation supporting consultants (junior consultants)	Scheduled

4. *Status of Benefit Distribution [Indicate the payment period, e.g., first ER payment, etc.]. If there has been any delay in overall disbursement of funds, please explain.*

4.1. *Indicate the overall number of beneficiaries who received benefits, and please provide this information as per the arrangements described in the BSP. For instance, number of beneficiaries should be disaggregated as follows:*

- *type of benefits: monetary and non-monetary*
- *gender*
- *type of beneficiaries: (public organizations, private sector, IPs, communities, CSOs, etc.). geographic location of the beneficiaries (e.g., village, province)*

Type of Benefits, Gender, and Type of Beneficiaries

The number of beneficiaries who received the benefits can be found [here](#). The type of benefits in terms of monetary and non-monetary benefits can be seen in Figure 3. On the other hand, in terms of Gender, the number of men was higher than that of women. The figures were recorded during the trainings/meetings (non-monetary benefits) from June 2022 – September 2024. See Table 7.

Table 7. Benefit distribution to local communities divided by monetary and non-monetary and gender

	Total monetary	Total non-monetary
--	----------------	--------------------

	No. of people	US\$ amount disbursed	% total	TOTAL	No. of people	US\$ amount disbursed	% total	TOTAL
Men	0	0		0	8.479,00	50.210,70	51,92%	50.210,70
Women	0	0		0	7.852,00	46.497,75	48,08%	46.497,75
TOTAL	0	0	0	0	16.331,00	96.708,45	100%	96.708,45

In terms of disbursements to beneficiaries, the benefits were disbursed to NPMU (National Project Management Unit)/REDD+ Division (14.2%), PPMU (Provincial Project Management Unit, 2.5%) and DPMU (District Project Management Unit, 0.9%). The disbursement to the Village has not been implemented. The disbursement to the village will be conducted in 2025.

The non-monetary benefits of US\$ 96,708 were spent for communities that attended the workshops/ meetings from 2022 – 2024 under the categories of “workshops and meetings”. The “Grants to villages” will be reported in the next BSP implementation report.

Table 8. Type of Beneficiaries received Benefits during BSP Implementation Report (under 1st ER Payment)

1st ER Payment (US\$): 16.023.070 (up to December 2024)

Total monetary benefits distributed per beneficiary							Total non-monetary benefits distributed per beneficiary						TOTAL	
Subcategory	Amount allocated		Amount distributed		Balance		Amount allocated		Amount distributed		Balance		Amount Distributed	
	(US\$)	%	(US\$)	%	(US\$)	%	(US\$)	%	(US\$)	%	(US\$)	%	(US\$)	%
DoF/REDD+ Division	1.923.221	12,00%	1.679.804	10,48%	243.417	1,52%	1.353.610	8,45%	595.992	3,72%	757.618	4,73%	2.275.796	14,20%
PAFOs	196.080	1,22%	154.499	0,96%	41.581	0,26%	660.750	4,12%	245.134	1,53%	415.616	2,59%	399.633	2,49%
DAFOs	89.100	0,56%	57.904	0,36%	31.196	0,19%	932.000	5,82%	82.627	0,52%	849.373	5,30%	140.531	0,88%
TOTAL	2.208.401	13,78%	1.892.207	11,81%	316.194	1,97%	2.946.360	18,39%	923.753	5,77%	2.022.607	12,62%	2.815.960	17,57%

Table 9. Benefits received by Provinces (6 PAFOs)

1st ER Payment (US\$):		16.023.070				
Province	Total benefits distributed to PAFO (up to December 2024)					
	Amount allocated		Amount distributed		Balance	
	(US\$)	%	(US\$)	%	(US\$)	%
Bokeo	137.870,00	0,86	63.201,39	0,39	74.668,61	0,47
Houaphane	135.670,00	0,85	61.634,10	0,38	74.035,90	0,46
Luangnamtha	142.150,00	0,89	68.952,29	0,43	73.197,71	0,46
Luangprabang	165.800,00	1,03	68.367,56	0,43	97.432,44	0,61
Oudomxay	134.670,00	0,84	85.518,82	0,53	49.151,18	0,31
Xayabouly	140.670,00	0,88	51.958,59	0,32	88.711,41	0,55
Total	856.830,00	5,35%	399.632,75	2,49%	457.197,25	2,85%

Table 10. Benefits received by 18 Districts (DAFOs)

1st ER Paymen	16.023.070						
Province	District	Total benefits distributed to DAFO (up to December 2024)					
		Amount allocated		Amount distributed		Balance	
		(US\$)	%	(US\$)	%	(US\$)	%
BKO	Mereng	57.450,00	0,36	6.678,83	0,04	50.771,17	0,32
	Phaoudom	58.500,00	0,37	6.379,44	0,04	52.120,56	0,33
	Paktha	47.500,00	0,30	7.026,05	0,04	40.473,95	0,25
HPN	Xum Tai	58.500,00	0,37	9.480,91	0,06	49.019,09	0,31
	Kuan	50.250,00	0,31	9.650,45	0,06	40.599,55	0,25
	Xieng Khor	58.500,00	0,37	7.631,68	0,05	50.868,32	0,32
LNT	Louangnamtha	58.950,00	0,37	9.508,48	0,06	49.441,52	0,31
	Viengphoukha	59.400,00	0,37	6.304,87	0,04	53.095,13	0,33
	Sing	57.650,00	0,36	6.456,70	0,04	51.193,30	0,32
LPB	Nambak	53.550,00	0,33	8.209,69	0,05	45.340,31	0,28
	Phoukhoun	59.100,00	0,37	7.836,55	0,05	51.263,45	0,32
	Pakxaeng	53.550,00	0,33	10.466,23	0,07	43.083,77	0,27
ODX	La	56.400,00	0,35	10.136,10	0,06	46.263,90	0,29
	Pakbaeng	56.650,00	0,35	8.575,74	0,05	48.074,26	0,30
	Houn	56.400,00	0,35	8.212,10	0,05	48.187,90	0,30
XBL	Boten	60.900,00	0,38	4.540,61	0,03	56.359,39	0,35
	Kenthao	58.400,00	0,36	6.803,42	0,04	51.596,58	0,32
	Xaisthan	59.450,00	0,37	6.632,95	0,04	52.817,05	0,33
TOTAL		1.021.100,00	6,37%	140.530,80	0,88%	880.569,20	5,50%

The excel for table 7,8, and 9 can be seen [here](#).

4.2. Following the BSP and operations manuals (if relevant), please provide information on the mechanisms for benefit distribution. For example, a BSP may include the submission of project proposals or selected investments, community action plans, institutional work plans etc. for beneficiaries to receive benefits. For each type of benefit to be distributed, summarize the status of approval and allocation.

- For PPMUs/DPMUs, the mechanism for benefit distribution is the same process as mentioned in section 3.2 above.
- For Communities, the mechanism for benefit distribution is explained in sub-section 3.2 (above) and is also based on Financial Management Manual for VDC (the Manual has been endorsed by DoF).
- For Pilot Initiative, it is agreed that no pilot initiative is conducted under 1st ER Payment. The Pilot Initiative cannot be conducted under the first RBP due to insufficient preparation to implement the Pilot Initiative, including announcements, consultations, and capacity buildings for proposal developments to beneficiaries (such as Non-Profit Associations, local Community Social Organizations, Research/University).

4.3. Are the eligibility criteria to access benefits as described in the latest BSP still relevant? If there have been any revisions to the criteria during the reporting period, please describe.

The eligibility criteria are still relevant. Based on the minutes of meeting BSP Technical Working Group on 12 July 2021, ([BSP document](#) - Page 89), the eligibility criteria for villages to access the benefits are as follows:

- Agreed to refer the existing criteria such as high forest-low deforestation, high forest-high deforestation, low forest low deforestation high, poor and low forest cover, or area based-approach (all villages in the district).
- Agreed to give priority of the local authority's priority for village selection that is the most suitable criteria for their region. For example, local authority might decide their village as village for conservation purpose.
- Agreed to the criteria of villages that do not overlap with any other projects. This is to ensure that all villages would get supported.

The list of the eligibility villages can be found [here](#).

Criteria of Village Selection

Process of the selection of village priority was done through two levels. First was done by government and project staff in determining villages that fallen down into one out of four the following criteria (Figure 12):

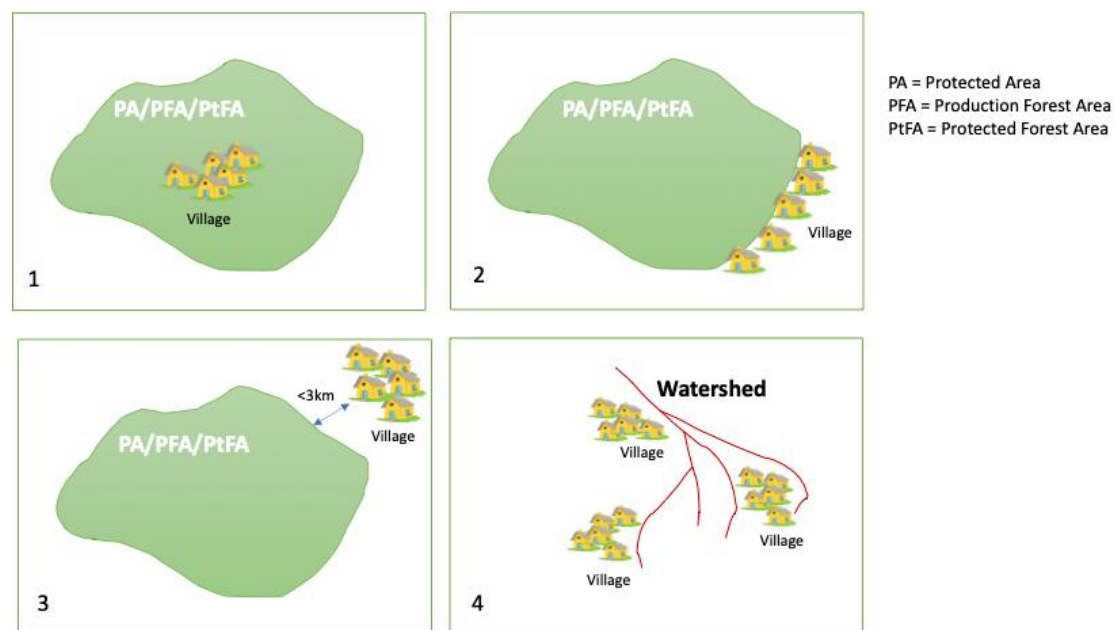
1. Village inside either in Protected Areas/PA, Production Forest Areas/PFA, or Protected Forest Areas/PtFA
2. Village adjacent or surround either in Protected Areas/PA, Production Forest Areas/PFA, or Protected Forest Areas/PtFA
3. Outside of those three forest categories (PA, PFA, or PtFA) but the distance from the village to the boundary of those forest areas is less than 3 km.
4. Villages located near watershed area (upstream and downstream) of the irrigation schemes/water supply schemes.

The sequence step on the first level selection was as follows:

- Step 1: Overlay shape file boundary of 3 category forests into the districts
- Step 2: Overlay shape file boundary of district administration

- Step 3: Identify villages per district that are met with the criteria of the first layer selection

Figure 12. General Criteria of Village Selection for GFL



Second level was that if those villages fallen down into one or more of those above criteria, then the villages would be prioritised based on scoring with the following additional criteria :

- Availability of either land allocation or land use planning – 40%
- Local village institutions such as Village Development Committee (VDC) and/or Village Development Fund (VDF) – 10%
- Poor/Poorest and Vulnerable groups (including ethnic minority groups) – 20%
- Existing project (either from donor or government projects) – 30%

The sequence steps for second level selection were as follows:

- Step 1: Asking DAFO which villages that have only village allocation or Land use Plan
- Step 2: Asking DAFO which village that have village institutions established
- Step 3: Asking DAFO which village that have poor/poorest and minority ethnic groups
- Step 4: Asking DAFO which village that have supports from other projects.
- Step 5: Do calculation based on Table 11

Weight (percentage) x Score (based on indicator) = Ranking Village.
The high score is the highest village priority.

Table 11. Scoring and Weighting Additional Criteria for Village Priority (Second Level of Village Selection)

	Criteria	Weight (%)	Score	Indicator	Verifier
a.	Village Land Allocation or Land Use Plans	40	1	Only land allocation (not yet for land use planning)	Village Land Allocation or Land Use Plan Document
			3	partly completed land use planning (not yet finished)	
			5	have completed land use planning (administrative boundaries of villages, different types of land and other lands are officially set up and recognized)	
b.	Village institutions such as Village Development Committee (VDC) and/or Village Development Fund (VDF)	10	1	There are informal local institutions or forum that deal with village development or forest management in the villages (but no formal VDC and/or VDF or other village committee established)	Decree or regulation on Village Institution
			3	There are local institutions (VDC and/or VDF or other village committee established) that deal	

					with village development or forest management in the villages through village decree or regulation		
				5	local institutions (VDC and/or VDF, or other village committee) established with adequate fiduciary capacity		
c.	Poor/Poorest and Vulnerable groups (including ethnic minority groups)	20	1		less than or equal to 20% of population are vulnerable groups	Current District or Village statistic book/document	
			3		<20% and ≤50% of population are vulnerable group		
			5		More than 50% of population are vulnerable group		
d.	Existing Forest or ER Program from donor or government project	30	1		Only one forest management or ER program activity in the village	Activity Report	
			3		More than one forest or ER program activity in the village		

4.4. Provide information on the processes and timeline for distributing the benefits (e.g., whether the benefits are distributed one-time or continuous/periodic).

Benefits from Result Based Payment (77% out of total first ER Payment) consist of a) benefits for the Community (90% out of 77%), b) benefits for pilot initiative (5% out of 77%), and c) benefits as incentives for sub-national government agencies (5% out of 77%) ([BSP](#), page 24).

The process and timeline for distributing the benefits as incentives for sub-national government agencies (PAFOs and DAFOs) are relied on the process of approval of the Annual Work Plan and its Budget from the Department of Forestry. The procedures and guidelines are regulated under [Financial Management Manual](#). The process and timeline for distributing the benefits to PPMUs and DPMUs will take maximum **one month**.

The PPMUs can request replenishment if the funds available are less than one hundred thousand dollars (<100,000 USD), whereas the funds for DPMUs can be replenished on a regular basis if at least 50% of the previously transferred funds have been utilized.

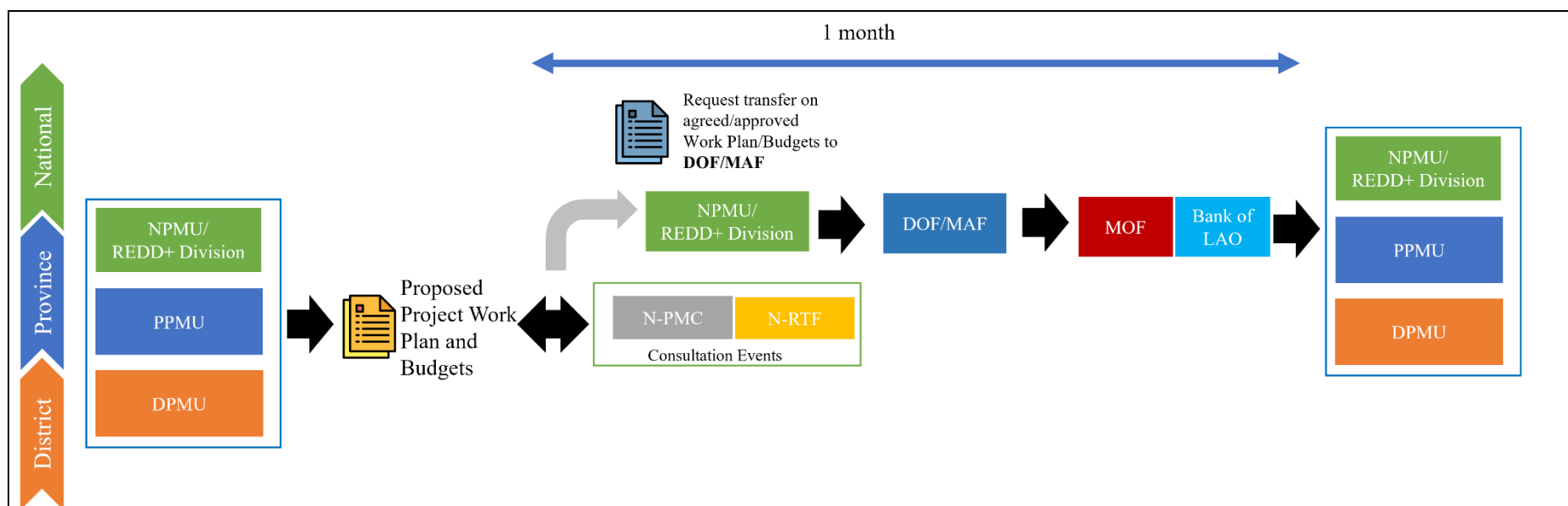


Figure 13. Processes and Timeline benefits disbursed to sub-national government agencies (PAFOs and DAFOs) for 5% out of 77% from total 1st ER Payment

For Communities, the process and timeline for distributing the benefits will take 35 – 47 days for VDC to receive the funds from DoF. The process of CEP-1 (field visit and writing report) will take 5 - 7 days. The process of CEP-2 (field visit and writing report, including reviewing PLUP) will take 10 -12 days. The process of CEP-3 (field visit and writing report) will take 5-6 days. The development of the CAP document will take 5 – 7 days. The completed CAP document process (from document approval to transfer payment to Village’s Bank Account) will take 10 – 15 days (Table 12).

The project uses [the Financial Management Manual for VDC](#) on the procedures of fund distribution. For agreement and steps to access benefits, the project adopts the guideline of funds transfer mechanism from other existing WB project (Landscapes and Livelihoods/p170559) – see section 4.5 below.

Table 12. Process and Timeline for Benefits Disbursement

No	Activity	Days	Remarks
1	CEP-1	5 – 7	Field Visit and Making the Report
2	CEP-2	10 – 12	Field Visit and Making the Report (PLUP)

3	CEP-3	5 - 6	Field Visit and Making the Report
4	Develop CAP document	5 - 7	Compiling data CEP-1, CEP-2, and CEP-3 into the CAP document. The Data are available.
5	CAP Document Approval and Transfer to Village's Bank Account	10-15	Approval from DoF (2-3 Days) Approval from DoPI (3-5 Days) Approval from MAF and Transfer to VDC (5-7 Days)
	Total	35 - 47	

4.5. Provide information on any specific agreements signed with the beneficiaries for them to receive the benefits, and the key terms of such agreements.

For the PPMUs and DPMUs, the agreement is represented by the request letter/transfer together with statement of expenditures (other necessary documents) sent by PPMUs/DPMUs to NPMU for project implementation at the sub-national level. See Figure 13.

For the community, the project adopts the guideline of funds transfer mechanism from other existing WB project (Landscapes and Livelihoods/p170559). The procedural steps to access the benefits are as follows:

- Once the CAP Document is completed, the development of the MoU for receiving benefits can be started.
- The MoU is discussed and signed by representative communities (Head of Village) and the project (represented by DAFO) and has it endorsed by District Governor.
- DAFO summarizes the Village MoU and via District Administration Office request the fund transfer from DoF (using the formats as specified by DoF and endorsed according to DoF standards). The letter of request fund transfer is also copied to NPMU (REDD+ Division).
- The NPMU might ask for further data and information to DAFO if the proposal activities or budgets are required for clarity.
- The DOF reviews the request letter from DAFO. The DOF prepares the request letter and submits to MAF together with the total payment request.
- The MAF prepares the request letter together with supporting documents and submits it to the MOF (at least 2 weeks).
- Once the MOF completes the review, the funds are transferred within 1 day.
- So total time required from CAP document submitted by VDC including preparation of documents and request letter until the funds transfer directly to VDC's Bank Account would be max 35 – 47 days. (See Table 12 above).

The agreement between the NPMU/REDD+ Division with the community is put into the CAP document. The example of the signed agreement mentioned in the CAP document is [here](#), whereas the example of signed CAP document is [here](#).

4.6. Describe the mechanisms that are in place to verify how benefits are used and whether those payments provide incentives to participate in the ER program activities.

Each government level has its roles and responsibilities in financial performance and operational activities of the project. The roles and responsibilities of the appointed government agencies/bodies are to ensure that the use of benefits is in line with the objectives of the ER Program. At national level, the Ministry of Finance (MoF) and Bank of Laos (BoL) have overall responsibility for overseeing financial performance, operating the Designated Account, delegating and ensuring the appropriateness of Project bank account operations, and monitoring overall performance. The Department of Forestry (DoF) under the Ministry of Agriculture and Forestry (MAF) is responsible for the overall implementation and coordination of REDD+ activities throughout the country. The DoF also has the primary responsibility for ensuring that the Project is implemented in accordance with project plans and that resources are used efficiently and effectively and only for project purposes. The REDD+ Division at the DoF and National Project Management Unit (NPMU) is wholly responsible for managing and implementing the financial and operational activities of the Project. This includes responsibility for the production of financial reports, preparing and approving all payments requested, and project utilization. The key role of the NPMU is the control of financial management and disbursement of ER payments to all involved beneficiaries, in accordance with the Benefit Sharing Plan (BSP).

At sub-national level, The Provincial Project Management Units (PPMUs) are comprised of two accountants and a cashier based in the REDD+ Office at the Provincial Agriculture and Forestry Office (PAFO). These provincial staff oversee day-to-day finance operations within their respective province, coordinating with the district PMUs (DPMUs).

The DPMUs in the District Agriculture and Forestry Office (DAFO) are comprised of one accountant and a cashier, with the role of assisting the disbursement of funds to participating villages. The DPMUs will assist the Village Development Committees (VDCs) and provide capacity building to develop the work plans, budgets, bookkeeping, monitoring and reporting. The DPMUs are also in charge of supporting and supervising the communities, which are the main beneficiaries of the project. The DPMUs coordinate closely with and provide support to VDCs, in cooperation with relevant technical offices and organizations such as the Lao Front for National Development (LNFD) and the Lao Women's Union (LWU). The Village Development Committee (VDC) plays a crucial role to oversee and coordinate the use of benefits (non-monetary and monetary) provided by the project.

For NPMU, PPMUs, and DPMUs, the benefits are disbursed to beneficiaries after the Annual Work Plans (AWPs) and Budgets are approved by the DoF/MAF. The AWP provides activities, timing, estimated costs and output of each planned activity, the completion of which will achieve the indicators selected for that year. At the national level, the NPMU consolidates all the Annual Work Plans and Budget Plans from all the DPMUs and PPMUs in November. The NPMU consults and presents to the National Project Management Committee (NPMC) and ultimately the National REDD+ Task Force (NRTF) for final approval in December. At the sub-national level, the financial staff work together with project coordinators, technical staff and procurement staff to draft the Annual Work Plan under the guidance of the DPMUs/PPMUs and submit the plan to the Provincial Project Management Committees (PPMCs) for approval in October/ November. The final Annual Work Plan from sub-national levels is submitted to the NPMU for consolidation in November. The disbursement and replenishment procedures can be found in the [Financial Management Manual](#). The Manual also mentioned that the beneficiaries should not use the benefits for ineligible expenditures including the following:

- Charitable donations.
- Funeral services.
- Wedding expenses.
- Birthday expenses.
- Gifts.
- Expenditure declared ineligible on account of audit or review.
- Expenditure for which the NPMU, PPMU, DPMU, and VDC have not been able to provide sufficient supporting evidence.
- Any ineligible expenditures stated in the MoF Ministerial Decision No. 0200 on Public Administrative Budgets, dated 25 January 2023.

For Villages, the VDC plays a key role in verifying the use of benefits. It includes receiving, using, and reporting on the utilization of the funds. It also includes controls to ensure accuracy, completeness, integrity, transparency, and accountability. The activities that would be acceptable to be funded generally include a) an acceptable land use arrangement would be required to start the Village Grant Agreement¹⁰, b) Forest Management (VFM) planning, c) action planning for livelihood or Good Agriculture Practices (GAPs), d) Participatory village action planning and implementation, e) Village livelihoods/good agriculture practices grant, f) Participatory monitoring and evaluation, g) Village infrastructure/facilities, and h) Capacity building, extension, meetings, and facilitation.

Funds disbursement to the VDC must be disbursed following approved detailed budgets and work plans. The participating villages will submit approved¹¹ detailed work plans and budgets, together with payment requests. The primary supporting documents for the fund disbursement have been outlined in detail in [POM](#), and in the MoF Ministerial Instruction on required supporting documents for state budget spending and development funds no 0866, dated 22 March 2019. The VDC will be submitted within one week, and then the detailed work plans and budgets to the NPMU/ DoF, who will complete the approval within a one-week timeframe.

Following approval, the requests will be submitted to the Department of Planning and Finance at the MAF for endorsement. Then the MoF will authorize the funds to be transferred from the DA to the VDA at the commercial banks and onto the beneficiaries within two weeks (see Figure 3). The supervision and support will be facilitated by the DAFOs and PAFOs. On a quarter basis, the VDC shall submit the financial report to the NPMU/DoF via the DPMU and PPMU, with supporting documentation that may include bank statements, monthly cash books, bank books, bank reconciliation, cash count, and budget versus actual expenditure. Therefore, all benefits used by beneficiaries at the village level will be verified. See the Finance Management Manual for VDC.

¹⁰ Land Use Arrangement includes status of PLUP (Participatory Land Use Planning)

¹¹ Approval will be done by DOF

The willingness and participation of the community in the process of CEP processes (CEP-1, 2, and 3) and CAP were high. However, since the funds for the village have not been transferred, the effectiveness of the funds as incentives for the community to participate in the ER program has not been proven yet.

4.7. Describe the financial management arrangements and financial control mechanisms that are in place for recording the distribution of benefits, tracking payments, and maintaining accounting and internal controls.

All financial transactions of the GFLL project are captured into the Computerized Accounting System, KPACC. The system has been installed and used by the project since October 2023. Up to December 2024, the software has been installed at the NPMU office, six PAFO offices, and 18 DAFO offices. Please see sub-section 3.2.

In addition, the financial transactions and arrangements have to be based on the [Financial Management Manual](#) that has been endorsed by DoF. For the arrangements at the Village level, it has to follow [the Financial Management Manual VCD](#) which is also already endorsed by DoF. Please see sub-section 4.6 above on the financial management arrangements at both national and sub-national levels.

4.8. Provide information on how beneficiaries are using and reporting the benefits received. Are the systems in place able to track the use of the funds? Please describe any challenges encountered.

The implementing agencies of the GFLL project are responsible for maintaining good accounting records for cash base payments, using the double-entry accounting principle. All the implementing agencies of the GFLL-ERPA shall comply with the financial requirements and regulations from the MoF, Law on Accounting (Amended) no 025 dated 26 Dec 2013, and the Benefit Sharing Plan of this project.

All financial transactions are captured in the Computerized Accounting System. The system is used to support the automation and integration of public financial management processes, including budget formulation and execution (e.g., commitment control, cash/debt management, treasury operations), accounting, and reporting. The accounting software is installed at the NPMU/REDD+ Division Office and in all six participating provinces (PPMUs) and 18 participating districts (DPMUs). The software is configured in such a way to produce required financial statements and reports automatically, once all transactions have been entered and reconciled. The project has installed K-PACC software (accounting and reporting system) in 6 PAFOs and 18 DAFOs offices. The capacity building for finance staff on the use of software (accounting and reporting) was completed since last year (November 2024). The financial data has been restored into the K-PACC accounting and reporting system. See section 3.2 for examples of KPACC.

For village level, the track system on the use of benefits is to use the simple financial report template. The report should at least consist of a) activities to be spent, b) amount of funds received and actual spent, and c) fund balances. Financial reports are prepared and submitted quarterly and annually to the DPMU, PPMU and NPMU. The interim financial reports are required on a quarterly basis. These will be submitted to NPMU via DPMU and PPMU. For

internal purposes, the VDC shall prepare a monthly report that should include monthly cash books, bank books, bank reconciliation, cash count, budget versus actual expenditure and other payment supporting documents. The NPMU will monitor and evaluate every quarter. The benefits for communities are not yet disbursed. The disbursement plan is 18 villages to receive the funds by first quarter 2025. See [the Finance Management Manual for VDC](#) (endorsed by DoF).

5. Key issues and actions

5.1. Based on experience with the implementation of the BSP during the reporting period, identify and explain other key issues encountered not already described above, and how and when they are going to be addressed.

Other key issues that are not yet encountered include:

- ERPA extension (The extension for the project beyond Dec 2025 has been discussed internal REDD+ Division. However, the decision for the extension will be based on the result of the 2nd ER Monitoring result. This also includes the decision on the use of benefits under the 2nd ER Payment).

Next steps: The ERPA issue will be subject to negotiation between the Government of Lao PDR and the World Bank. The decision on the Extension will be discussed after the Government of Lao PDR has received the estimated result of ERMR 2 (around May/June 2025).

- Acceleration of implementation (CAPs) in the fields (The [decision letter from DoF](#) regarding the Endorsement of Participatory Land Use Planning and Development of Community Action Plans of GFL Project Target Villages, helps the project to accelerate the development CAPs).

Next steps: The training to develop CAP documents for DAFOs and GFL Junior consultants has to be conducted soon to accelerate the CEP processes and CAPs. Monitoring of the CAP processes will be conducted every month.

- ERMR2 results (based on the pre-assessment of the FIPD supported by F-REDD2, the 2nd ER result might be less than the 1st ER result. The estimated second ER payment might be only approx. US\$ 16m).

Next steps: The estimated result of the second ERMR2 will come out around May/June 2025. This result will determine the number of villages to be supported by the Project under the second ERMR2.

5.2. Are there any other emerging risks that may affect the implementation, sustainability, or effectiveness of the BSP? Please describe.

The emerging risks that may affect the implementation are as follows:

- The allocated funds for operational costs (18% of the 1st ER Payment) of the GFLL project based on the BSP document (2021) have been mostly spent (17.8%) to finance the operating activities of the project from July 2022 to December 2024. There is a high risk that GFLL project staff is not able to conduct field facilitations due to limited budgets for operational costs. The proposal to increase operational costs is now subject to discussion between the Government of Lao PDR and the World Bank.
- Since the operational cost becomes limited, then it will affect also the implementation of CEP-1, CEP-2, and CEP-3 in the fields. PAFOs and DAFOs might face challenges in conducting community engagement processes in the village. As a consequence, the proposal of a community action plan (CAP) will be delayed and the funds transfer to Village (VDC) will also be delayed.

5.3. *Is the Benefit Sharing distribution contributing to the core objectives and legitimacy of the ER Program and effectively rewarding/incentivizing the adoption or sustainability of emission reduction measures? Please describe it as relevant.*

The ER program implementation at village level based on proposed community action plan will be started in 2025. The willingness of the community to participate in the ER program is high. [During the CEP-1](#) consultation in six provinces, 98% of participants agreed in principle to participate in the ER Program (see Figure 14 and Figure 15).

Figure 14. Number of Male (256) and Female (289) during CEP 1 Consultation in 6 Provinces (total 545 participants)

Number of villages attended CE-1 can be summarized as follows:

Meeting venue	Number of participants		
	Male	Female	Total
Kongthieng Village, Saysathan District, Sayabouly Province	54	53	107
Houaysa-ngok Village, Paktha District, Borkeo Province	24	23	47
Thasae Village, Luang Namtha District, Luang Namtha Province	36	54	90
Konekham Village, Houn District, Oudomxay Province	47	54	101
Kajet Villag, Nambak District, Luang Prabang Province	54	71	125
Sobvarn Village, Xiengkhor District, Huah Phan Province	41	34	75
Total	256	289	545

Figure 15. Number of participants principally agreed to participate the GFL Program in six provinces (Agree = 533 (98%); Disagree = 10 (2%))

Summary of Votes of the village			
Meeting venue	Number of Votes by villagers		
	Agree	Dis-agree	Total
Kongthieng Village, Saysathan District, Sayabouly Province	107	0	107
Houaysa-ngok Village, Paktha District, Borkeo Province	47	0	47
Thasae Village, Luang Namtha District, Luang Namtha Province	85	5	90
Konekham Village, Houn District, Oudomxay Province	97	5	102
Kajet Villag, Nambak District, Luang Prabang Province	125	0	125
Sobvarn Village, Xiengkhor District, Huah Phan Province	72	0	72
Total	533	10	543

5.4. Describe any lessons learned and, if relevant, recommendations for BSP improvement or modifications.

- The first two and half years of the GFL project (2022-2024), the transfer of the funds to village level was slow due to delay and slow progress of the preparation and facilitation of project implementation at field level especially for safeguards, FPIC, and community engagement processes, including capacity building for local government agencies (sub-national level).
- The significant delays in decision making might also affect the project implementation. Some examples of delays in decision making were as follows:
 - a. The decision of fund management agency for the project (Environmental Protection Fund/EPF or Forest Protection Fund/FPF).
 - b. The decision of eligibility for village selection.
 - c. The decision of FPIC guidelines
 - d. The decision of CAP template
 - e. The insufficient time available for the senior management (part time) and technical staff (part time)

6. *If relevant, please provide information on any other indicators as contained in the BSP and operational manuals (if relevant), including the explanation of un-met indicators.*

The other indicators related to BSP are found in the Result framework indicators (RFI), especially for Component 2 (Promote and implement climate-smart agriculture models/CSA) and Component 3 (Sustainable Forest Management). These two components are closely related to the implementation of community action plans, such as number of villages developing forest planning, community patrolling, and capacity building for best agriculture practices. The link for RFI is [here](#).

Table 13. Indicators in RFI related to the BSP Implementation

Logic of intervention	Indicators	Baseline	Targets	Means of Verification (MoV)	Assumptions
SO 3 Enhanced livelihoods of rural people	Improved livelihoods of rural people	Expected to cover 18 districts and 247 villages ¹² . However, # of villages will be dependent on the total ER payment # of households and forest-dependent people will vary with # of villages agreed with participated with the project	Enhanced livelihoods of half of forest-dependent people from 247 villages,	<i>Government sources:</i> -Approval of districts and 247 target villages by District/Provincial levels <i>Project Sources:</i> -CAP document	The sub-national (district and village) project structure is finalized by the end 2022 The GFLL project can commence early 2023
			40% women and members of ethnic minority groups	<i>Government sources:</i> - Approval of districts and 247 target villages by District/Provincial levels <i>Project Sources:</i>	The sub-national (district and village) project structure will be finalized by the end 2022/early 2023

¹² The first ER payment

Logic of intervention	Indicators	Baseline	Targets	Means of Verification (MoV)	Assumptions
				-The M&E Monitoring Report	The GFLL project can commence early 2023
Component 2 Climate Smart Agriculture (CSA) and sustainable livelihoods					
2.1. Promote & implement Climate- Smart Agriculture models (CSA)	Identify and pilot potential climate-smart agriculture practices (the white list- black list) that contribute to rural livelihoods		Develop white list of potential CSA practices	<i>Government sources:</i> - <i>Project Sources:</i> -White list of CSA practices available -	
			At least 100 training courses on CSA practices	<i>Government sources:</i> -Quarterly report on the CSA activities implementation prepared by DAFO's Technical staff and M&E staff <i>Project Sources:</i> -Quarterly report on the CSA activities implementation prepared by M&E Implementation Support Consultant (ISC)/Junior Consultant -Quarterly/Annual M&E reports prepared by NPMU	
	Development and operation of Farmer Field Schools (FFS) and provision of technical support (extension service) to build capacities	At least 40% members of ethnic minorities groups will benefit from ER- Program ¹³	Extension services are carried out effectively through technical and financial support in deforestation hotspot areas and reach diverse	<i>Government sources:</i> - Field trip reports prepared by DAFO's Technical staff and M&E staff <i>Project Sources:</i>	

¹³ ER-PD, 18 May 2018 as date for Submission or Revision.

Logic of intervention	Indicators	Baseline	Targets	Means of Verification (MoV)	Assumptions
	and support the implementation CSA activities in deforestation hotspots		ethnic minorities groups and women	-Copies of the reports shared by CSA NC -Quarterly report on the CSA activities implementation prepared by M&E Implementation Support Consultant (ISC)/Junior Consultant -Quarterly/Annual M&E reports prepared by PPMU/NPMU	
			At least 10 FFSs have been developed and are operational per province	<i>Government sources:</i> -Approval of establishment by DAFO/PAFO <i>Project Sources:</i> -Quarterly/Annual M&E reports prepared by NPMU/PPMUs	
2.2. Implementation of climate-smart agriculture models	CSA's activities offer in the white list of infrastructure	Most of existing infrastructure are not functional	At least increased 10% of existing infrastructure facilities maintained to support CSA production	<i>Government sources:</i> -CAP approved by VDC, DSAFO and District -Quarterly reports on the progress of the CSA's activities implementation prepared by DAFO's technical staff and M&E staff <i>Project Sources:</i> -Quarterly reports on the progress of the CSA's activities implementation prepared by ISC -Copies of the reports shared by CSA NC -Quarterly/Annual M&E reports prepared by PPMU/NPMU	Availability of human resources (DAFO/PAFO) and their timing to follow up and monitor the implementation of CSA's activities in the field

Logic of intervention	Indicators	Baseline	Targets	Means of Verification (MoV)	Assumptions
	Environmental and social management and monitoring of infrastructure activities and any activities related to CSA and SFM	Environmental and Social Safeguards Package Trainings have been conducted	At least 5 staff from PAFO one representative from LWU and LNFC, Provincial facilitator per province, and at least 5 staff from DAFO, one representative from LWU and LNFC and 3 Implementation Support Consultants (ISCs) have been trained on Environmental and Social Management Safeguards package for infrastructure and activities related CSA and SFM	<i>Government sources:</i> -Decision on nomination of Subnational SESU's staff, technical staff from DAFO and representative from LWU, LNFC to the trainings <i>Project Sources:</i> -Reports on the trainings prepared by Social and Environmental Safeguards Consultants -Annual safeguards report	
			Training on participatory consultation and grievance mechanisms establishment and operation (1 training per 2 districts per year)	<i>Government sources:</i> -Nomination of Subnational SESU's staff to the trainings -Quarterly Monitoring Reports prepared by DAFO and M&E staff <i>Project Sources:</i> -Reports on the trainings prepared by Social Safeguards Specialists	
			Support government staff in the preparation and operationalization of Social and Environmental Management and Monitoring Plan for 2 infrastructure activities and activities related to CSA and SFM per province	<i>Government sources:</i> -Nomination of P-SESU staff to preparing works <i>Project Sources:</i> -Project Activities Plan -Quarterly Monitoring Reports prepared by ISC	High support and commitment of P-SESU members

Logic of intervention	Indicators	Baseline	Targets	Means of Verification (MoV)	Assumptions
			At least 50% of households from target villages demonstrated and applied CSA practices according to their preference	<i>Government sources:</i> -Quarterly reports on the progress of the CSA's activities implementation prepared by DAFO's technical staff and M&E staff <i>Project Sources:</i> -Quarterly reports on the progress of the CSA's activities implementation prepared by ISC -Copies of the reports shared by CSA NC -Quarterly/Annual M&E reports prepared by PPMU/NPMU	
2.3. Production groups management	Establishment of production groups	Existence of production groups in some target villages	Two main agricultural production groups are set up (Livestock and Agriculture Production Groups)	<i>Government sources:</i> -Decision on production groups establishment approved by VDC and Village Authority <i>Project Sources:</i> -Copies of decision on production groups establishment	
	Capacity building		At least 50 training courses on the groups and financial management	<i>Government sources:</i> <i>Project Sources:</i> -Training reports prepared by ISC	Close collaboration between VDC and ISC
Component 3 Sustainable Forest Management (SFM)					

Logic of intervention	Indicators	Baseline	Targets	Means of Verification (MoV)	Assumptions
3.1. Implement and scale up conservation/protection forest management	Develop sustainable conservation/protection forest management activities in target villages	SFM activities developed in CAPs	Sustainable conservation/protection forest management activities (including patrolling and forest fire prevention) are developed and implemented in 247 villages (Under the first ER Payment)	<i>Government sources:</i> -CAPs approved by VDC, DAFO and District/Deputy Governor -Quarterly Reports on the SFM activities implementation prepared by Forestry Unit and M&E staff; <i>Project Sources:</i> -Quarterly Reports on the SFM activities implementation prepared by ISC -Copies of quarterly reports on the SFM activities implementation;	Active participation of communities Commitment of Community Forest Management Committee
			Sustainable forest reforestation/restoration (ANR, enrichment planting, etc.) activities are prepared and implemented at least 50% of target villages with patrolling and forest fires	<i>Government sources:</i> -CAPs approved by approved by VDC, DAFO and District/Deputy Governor -Quarterly Reports on the SFM activities implementation prepared by Forestry Unit and M&E staff; <i>Project Sources:</i> -Quarterly Reports on the SFM activities implementation prepared by ISC -Copies of quarterly reports on the SFM activities implementation shared by SFM NC; -Quarterly/Annual M&E reports prepared by PPMU/NPMU	

Logic of intervention	Indicators	Baseline	Targets	Means of Verification (MoV)	Assumptions
	Outreach/dissemination for scaling up sustainable forest management and selected non timber forest products for target villages and staff	SFM activities developed in CAPs	At least 1 campaigns per year and village to disseminate sustainable forest management and value addition of potential NTFP arranged for village communities	<i>Government sources:</i> - Field trip reports on the project's activities implementation progress prepared by DAFO's technical staff, M&E and M&E <i>Project Sources:</i> - Field trip reports on the project's activities implementation progress prepared by ISC - Copies of quarterly reports on the SFM activities implementation shared by SFM NC - Quarterly/Annual M&E reports prepared by PPMU/NPMU	
3.2. Implement and scale up village sustainable use/production forest	Develop sustainable village use forest management activities in production forest areas adjacent to target villages	Existing Village Forestry Committee (potentially have their VFM Plans)	150 villages have prepared and implemented village use forest management activities	<i>Government sources:</i> -Village use forest plans approved by VDC and DAFO -Quarterly Reports on the SFM activities implementation prepared by Forestry Unit/M&E staff/ISC -Reports on the status of the VFM plans implementation progress prepared by Village Forestry Committee <i>Project Sources:</i> -Copies of the report shared by SFM NC -Quarterly/Annual M&E reports	
	Develop and implement Agro-forestry system	Existing Agro-forestry systems	Approximately 3 Agro-forestry systems such as	<i>Government sources:</i> -NAFRI documents	

Logic of intervention	Indicators	Baseline	Targets	Means of Verification (MoV)	Assumptions
		practices are in place	(1) Coffee plantation under shade trees, (2) Cardamom growing under production forest, etc. developed and implemented	<i>Project Sources:-</i> Quarterly/Annual M&E reports	

REFERENCES

1. ERPA signed between Lao PDR (Ministry of Finance and Ministry of Agriculture and Forestry) and the World Bank

TF0B4674

CARBON FUND OF THE FOREST CARBON PARTNERSHIP FACILITY

Emission Reductions Payment Agreement

*Promoting REDD+ through
Governance, Forest Landscapes & Livelihoods
in Northern Lao PDR Program*

by and between

LAO PEOPLE'S DEMOCRATIC REPUBLIC

and

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT,
AS TRUSTEE OF TRANCHE A OF THE CARBON FUND
OF THE FOREST CARBON PARTNERSHIP FACILITY

Dated 30 DEC , 2020

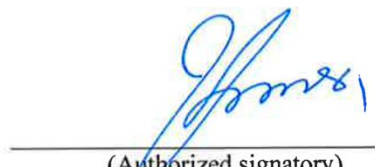
IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed as of the date first above written.

**INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT,
AS TRUSTEE OF TRANCHE B OF THE
CARBON FUND OF THE FOREST
CARBON PARTNERSHIP FACILITY**

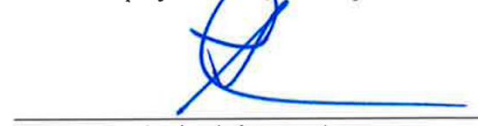

(Authorized signatory)

By: Nicola Pontara
Title: Country Manager

**LAO PEOPLE'S DEMOCRATIC REPUBLIC,
REPRESENTED BY THE MINISTRY
OF FINANCE AND THE MINISTRY OF
AGRICULTURE AND FORESTRY**


(Authorized signatory)

By: H.E. Mr. Bounchom UBONPASEUTH
Title: Deputy Minister, Ministry of Finance


(Authorized signatory)

By: H.E. Mr. Thongphath VONGMANY
Title: Deputy Minister, Ministry of
Agriculture and Forestry

2. Validation and Verification Report by Aenor International



Verification Report

Version 1.3
11-October-2023

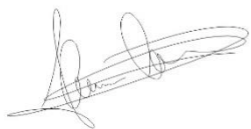
Document Prepared by AENOR INTERNACIONAL S.A.U.

AENOR
Confía

AENOR is able to verify with a reasonable level of assurance that the ER program Promoting REDD+ through Governance, Forest Landscapes & Livelihoods in Northern Lao, quantified in accordance with the verification criteria, amount to 4,435,451 tCO₂e. AENOR verified that the uncertainty buffer ERs amount to 665,317 tCO₂e and that the reversal buffer ERs amount to 377,014 tCO₂e. The amount of FCPF Units to be issued would be 3,204,614 tCO₂e. There are no uncertainties associated with the verification conclusion.

Statement Issuing Date: 11-October-2023

Intended User: World Bank Group, FCPF Carbon Fund Participants



Javier Cócera Cañas
Team Leader



José Luis Fuentes
Climate Change Manager

3. Benefit Sharing Plan approved by World Bank in September 2021

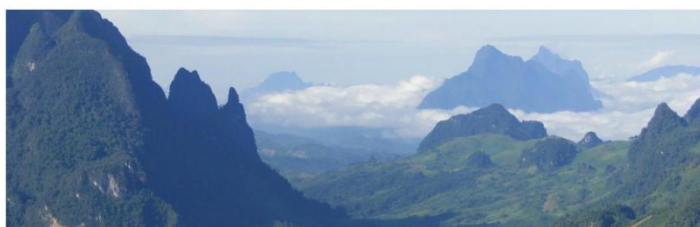
Public Disclosure Authorized



GFL
GOVERNANCE, FOREST LANDSCAPES AND
LIVELIHOODS - NORTHERN LAOS

Benefit Sharing Plan
(FINAL)

Public Disclosure Authorized



September 2021
Department of Forestry
Ministry of Agriculture and Forestry
Vientiane, Lao PDR



1._CAP_CP_signed_Ka
chet_605065.pdf

Example of Agreement in CAP Document



CAP_MokHong_Final_
QAQC.PN.pdf

Example of CAP document