

**Forest Carbon Partnership Facility (FCPF)  
Carbon Fund**

**ER Monitoring Report (ER-MR)**

<b>ER Program Name and Country:</b>	
<b>Reporting Period covered in this report:</b>	<i>DD-MM-YYYY to DD-MM-YYYY</i>
<b>Number of net ERs generated by the ER Program during the Reporting Period covered in this report:</b>	
<b>Date of Submission:</b>	<i>DD-MM-YYYY</i>

**WORLD BANK DISCLAIMER**

The boundaries, colors, denominations, and other information shown on any map in ER-MR 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 Facility Management Team and the REDD Country Participant shall make this document publicly available, in accordance with the World Bank Access to Information Policy and the FCPF Disclosure Guidance.

## **General information on completing the ER-MR**

### **Purpose of the ER-MR**

ER Programs that have been included in the portfolio of the FCPF Carbon Fund are expected to implement the ER Program and report on performance, in particular ERs generated. By completing and submitting the ER Monitoring Report, a REDD Country Participant or its authorized entity officially reports on its performance to the Carbon Fund.

The FCPF Carbon Fund Methodological Framework contains a glossary which defines specific terms used in the Methodological Framework. Unless otherwise defined in this ER-MR template, any capitalized term used in this ER-MR template shall have the same meaning ascribed to such term in the Methodological Framework.

### **Guidance on completing the ER-MR**

Please complete all sections of this ER-MR. If sections of the ER-MR are not applicable, explicitly state that the section is left blank on purpose and provide an explanation why this section is not applicable. All instructions, including this section, should be deleted when submitting the ER-MR to the Facility Management Team of the FCPF.

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

The presentation of values in the ER-MR, 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](http://www.bipm.fr/enus/3_SI/si.html)).

Countries should note that if they have decided to apply the Guidance document 3 on reporting periods ([https://www.forestcarbonpartnership.org/sites/fcp/files/2018/Dec/FCPF%20Guidance%20document%20on%20the%20Methodological%20Framework%20number%203\\_ToCFPs.pdf](https://www.forestcarbonpartnership.org/sites/fcp/files/2018/Dec/FCPF%20Guidance%20document%20on%20the%20Methodological%20Framework%20number%203_ToCFPs.pdf)) and use a Monitoring Period that doesn't coincide with a Reporting Period but that fully includes it, they should estimate the Emission Reductions for the Monitoring Period and allocate the ERs to the Reporting Period pro-rata. In the template Monitoring Report refers to the period used for monitoring ERs, while Reporting period refers to the period defined in the ERPA and for which ERs are paid for.

# 1. Number of ERs generated by the ER Program during the Reporting Period

## 1.1 Implementation status of the ER Program and changes compared to the ER-PD

Please provide a short description (2-page maximum) of the implementation of the ER Program, including:

- Progress on the actions and interventions under the ER Program (including key dates and milestones);
- Update on the strategy to mitigate and/or minimize potential Displacement.
- Effectiveness of the organizational arrangements and involvement of partner agencies
- Updates on the assumptions in the financial plan and any changes in circumstances that positively or negatively affect the financial plan and the implementation of the ER Program.

Highlight any key changes or deviations in the ER Program's design and key assumptions compared to the description of the ER Program in the ER-PD.

Refer to **critterion 17.3 and 27** of the Methodological Framework

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## 1.2 Update on major drivers and lessons learned

Please provide an update on the major drivers of deforestation and forest degradation in the ER Accounting Area. Discuss changes in major drivers and how these might affect the Displacement risks associated with the ER Program and any lessons from the ER Program's efforts to mitigate potential Displacement.

Refer to **indicator 17.4 and 27** of the Methodological Framework

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## 1.3 System for measurement, monitoring and reporting emissions and removals occurring within the monitoring period

### 1.3.1 Organizational structure for measurement, monitoring and reporting and relation with the National Forest Monitoring System

Please describe the organization of the measurement, monitoring and reporting that was used during the Monitoring / Reporting Period including:

- Organizational structure, responsibilities and competencies, linking these to the diagram shown in the next section;
- Role of communities in the forest monitoring system;
- Use of and consistency with standard technical procedures in the country and the National Forest Monitoring System.

Highlight any changes compared to the description that was provided in the ER-PD.

Refer to **critterion 15 and 16** of the Methodological Framework

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### 1.3.2 Measurement, monitoring and reporting approach

Please provide a systematic and step-by-step description of the measurement and monitoring approach applied during the Monitoring / Reporting Period for estimating the emissions and removals from the Sources/Sinks, Carbon Pools and greenhouse gases selected in the ER-PD. Provide line diagrams showing all relevant monitoring points, parameters that are monitored and the integration of data until reporting in a schematic way. Include equations that show the calculation steps of GHG emissions and removals and that show the parameters that

will be listed in Section 1.4. These equations should show all steps from the input of measured and default parameters to the aggregation into final reported values. Discuss the choice and the source of all the equations used. Highlight any changes compared to the description that was provided in the ER-PD.

Refer to **critterion 5, 6, 7, 8, 9, 14 and 16** of the Methodological Framework

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**1.4 Data and parameters**

**1.4.1 Fixed Data and Parameters**

Please provide an overview of all data and parameters that remain fixed throughout the Term of the ERPA. These parameters should link to the equations provided in section 1.3.2

This should include parameters that have been measured or estimated but will not be updated during the Term of the ERPA, such as:

- carbon densities or emission factors that were measured at the time of the ERPD and that will remain fixed during the term of the ERPA.
- Carbon densities or emission factors that are measured prior to this monitoring event and will remain fixed during the term of the ERPA. In this case, it must be demonstrated that these are equivalent to the ones used for the establishment of the Reference Level as required by Indicator 14.3 of the MF.

Default values, such as Carbon Fractions, root-to-shoot ratios or other parameters that are generically sourced from the IPCC values, should be reported together with the relevant equations in Section 1.3.2.

Data and parameters monitored during the Term of the ERPA shall be included in section 1.4.2 below (Data and Parameters monitored). Use the table provided (copy table for each parameter). Where relevant, attach any spreadsheets, spatial information, maps and/or synthesized data used to derive the parameter.

Regarding the Reporting Period, if ER Programs decide to use Guidance document 3 on reporting periods and use a Monitoring Period for monitoring, this section should reflect the value monitored during the monitoring period instead of the Reporting Period. In this case the Monitoring Report should clearly indicate the start and end date of the monitoring period.

Refer to **critterion 5, 6, 7, 8, 9, 14 and 16** of the Methodological Framework

<b>Parameter:</b>	
<b>Description:</b>	
<b>Data unit:</b>	
<b>Source of data or description of the method for developing the data including the spatial level of the data (local, regional, national, international):</b>	
<b>Value applied:</b>	
<b>Uncertainty associated with this parameter:</b>	
<b>Any comment:</b>	

**1.4.2 Monitored Data and Parameters**

Please provide an overview of all data and parameters that are monitored during the Term of the ERPA and their values for this Reporting Period. Use the table provided (copy table for each parameter). Where relevant, attach any spreadsheets, spatial information, maps and/or synthesized data used to derive the parameter. These parameters should link to the equations that are presented in section 1.3.2.

Refer to **critterion 5, 6, 7, 8, 9, 14 and 16** of the Methodological Framework

<b>Parameter:</b>	
<b>Description:</b>	
<b>Data unit:</b>	
<b>Source of data and description of measurement/calculation methods and procedures applied:</b>	
<b>Frequency of monitoring/recording:</b>	
<b>Value monitored during this Monitoring / Reporting Period:</b>	
<b>Quality Assurance/Quality Control procedures applied:</b>	
<b>Uncertainty for this parameter:</b>	
<b>Any comment:</b>	

**1.5 Quantification of emission reductions**

**1.5.1 ER Program Reference level for the Monitoring / Reporting Period covered in this report**

Please provide the Reference Level for the ER Program for the Reporting Period covered in this report as provided in the most recent version of the ER Program Document. If Guidance document 3 on reporting periods is applied, the years should reflect the years of the monitoring period.

Refer to **critterion 10, indicator 10.1** of the Methodological Framework

<b>Year of reporting period t</b>	<b>Average annual historical emissions from deforestation over the Reference Period (tCO<sub>2-e</sub>/yr)</b>	<b>If applicable, average annual historical emissions from forest degradation over the Reference Period (tCO<sub>2-e</sub>/yr)</b>	<b>If applicable, average annual historical removals by sinks over the Reference Period (tCO<sub>2-e</sub>/yr)</b>	<b>Adjustment, if applicable (tCO<sub>2-e</sub>/yr)</b>	<b>Reference level (tCO<sub>2-e</sub>/yr)</b>
1					
2					
...					
<b>Total</b>					

### 1.5.2 Estimation of emissions by sources and removals by sinks included in the ER Program's scope

Quantify the emissions by sources and removals by sinks from the ER Program during the Monitoring / Reporting Period. Provide formulas for the calculation of emissions and removals that link to the parameters presented in Section 1.4. Discuss the choice and the source of all the equations used. Provide sample calculations using the actual values from section 1.4 above with sufficient information to allow others to reproduce the calculation. Attach electronic spreadsheets, spatial information, maps and/or synthesized data as an appendix or separate file. At the end of the description, summarize the results in the table below.

Regarding the reporting period, (step-by-step description of the calculation) should clearly describe the steps through which the pro-rata allocation has occurred and how the ERs for the Reporting Period have been calculated.

Refer to **criteria 5, 6, 7, 8, 9, 14 and 16** of the Methodological Framework

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Year of reporting period t	Emissions from deforestation (tCO <sub>2-e</sub> /yr)	If applicable, emissions from forest degradation (tCO <sub>2-e</sub> /yr)*	If applicable, removals by sinks (tCO <sub>2-e</sub> /yr)	Net emissions and removals (tCO <sub>2-e</sub> /yr)
1				
2				
...				
<b>Total</b>				

\* if integrated methods have been used to measure deforestation and forest degradation, this should be clearly indicated in the description and the combined result can be reported if it is not possible to separate

### 1.5.3 Calculation of emission reductions

Quantify the Emission Reductions for the Monitoring / Reporting Period and summarize the result using the table below.

Negative values represent removals while positive values represent emissions.

The first table may be used in the case the reporting period coincide with the monitoring period. The second table may be use when the Reporting Period is shorter than the Monitoring Period and a pro-rata allocation is needed by multiplying the net ERs during the Monitoring Period by the ratio of the Length of the Reporting Period and the Length of the Monitoring Period.

Refer to **criterion 22** of the Methodological Framework

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<b>Total Reference Level emissions during the Reporting Period (tCO<sub>2-e</sub>)</b>	
<b>Net emissions and removals under the ER Program during the Reporting Period (tCO<sub>2-e</sub>)</b>	
<b>Emission Reductions during the Reporting Period (tCO<sub>2-e</sub>)</b>	

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Total Reference Level emissions during the Monitoring Period (tCO <sub>2</sub> -e)	
Net emissions and removals under the ER Program during the Monitoring Period (tCO <sub>2</sub> -e)	
Emission Reductions during the Monitoring Period (tCO <sub>2</sub> -e)	
Length of the Reporting period / Length of the Monitoring Period	
Emission Reductions during the Reporting Period (tCO <sub>2</sub> -e)	

## 1.6 Uncertainty of the estimate of Emission Reductions

Regarding the reporting period, if applicable, it should be indicated how the pro-rata approach has impacted the uncertainty in each case.

### 1.6.1 Initial identification and assessment of sources of uncertainty

Identify the main sources of uncertainty that were identified prior to conducting monitoring based on the experience from the establishment of the RL and assess their impact in terms of uncertainty of monitored estimates and emission reductions. Report these sources using the table below and add/remove rows and parameters as needed based on the parameters listed in section 1.4. For each parameter indicate if these are high or low sources of uncertainty based on quantitative data.

Refer to **critterion 7** of the Methodological Framework

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Sources of uncertainty*	Analysis of contribution to overall uncertainty	Contribution to overall uncertainty (High / Low)
<b>Activity Data</b>		
Measurement error		
Representativeness		
Sampling error		
.....		
<b>Emission factor</b>		
DBH measurement error		
H measurement error		
Plot delineation		
Wood density measurement error		
Root-to-shoot ratio measurement		
Biomass allometric equation (Model error)		
Height-DBH equation (Model error)		

\* At minimum, the sources listed in the table should be analyzed, others can be added as identified by the ER Program

Sampling error		
Representativeness error		
....		
<b>Calculations</b>		
Model error		
...		

**1.6.2 Selection of methods and development of Standard Operating Procedures and Quality Assurance/Quality Control procedures**

Explain how the main errors identified above have been considered in the selection of methods (e.g. sampling method) and the development of Standard Operating Procedures (SOPs) and Quality Assurance / Quality Control (QA/QC) procedures.

Refer to **critterion 7** of the Methodological Framework

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**1.6.3 Residual uncertainty of Activity Data and Emission Factors**

Quantify separately the residual uncertainty for Activity Data (AD) and Emission Factors (EF) propagating the main sources of uncertainty. For example, propagate the main sources of error for the estimation of EF and quantify the resulting uncertainty.

Refer to **critterion 7 and indicator 9.1** of the Methodological Framework

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**1.6.4 Uncertainty of the estimate of Emission Reductions**

Parameters and assumptions used in the Monte Carlo method

Please indicate the parameters and assumptions used in the Monte Carlo method using the table below.

Refer to **critterion 7 and indicators 9.2 and 9.3** of the Methodological Framework

Parameter included in the model	Parameter values	Range or standard deviations		Error sources quantified in the model (e.g. measurement error, model error, etc.)	Probability distribution function	Source of assumptions made
		Lower	Upper			

Quantification of the uncertainty of the estimate of Emission Reductions



Please quantify the uncertainty of the estimate of Emission Reductions at the two-tailed 90% confidence level using Monte Carlo methods. Summarize the results using the table below. Add columns as needed.

Report the uncertainty of Emissions Reductions associated with deforestation, forest degradation and enhancements separately if these are measured through separate (i.e., non-integrated) approaches and when degradation is estimated using proxy data.

Refer to **critterion 7, indicators 9.2 and 9.3, and criterion 22** of the Methodological Framework

		Source x	Source y	...	Total
<b>A</b>	<b>Median</b>				
<b>B</b>	<b>Upper bound 90% CI (Percentile 0.95)</b>				
<b>C</b>	<b>Lower bound 90% CI (Percentile 0.05)</b>				
<b>D</b>	<b>Half Width Confidence Interval at 90% (B – C / 2)</b>				
<b>E</b>	<b>Relative margin (D / A)</b>	%	%		
<b>F</b>	<b>Uncertainty discount</b>	%	%		

#### 1.6.5 Sensitivity analysis and identification of areas of improvement of MRV system

Based on the analysis above, conduct a sensitivity analysis and identify the main sources of uncertainty that contribute to the overall uncertainty. Based on the results, identify the areas for improvement of the MRV system for the next reporting period.

Refer to **critterion 7 and indicators 9.2 and 9.3** of the Methodological Framework

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## 2. Transfer of Title to ERs

### 2.1 Ability to transfer title

*Describe the arrangement in place to demonstrate the Program Entity's ability to transfer title to ERs.*

*If the ability to transfer Title to ERs is unclear or contested during the Reporting Period:*

- *identify the Contesting Party;*
- *describe the nature of the challenge;*
- *detail the area in the ER Program Accounting Area that is affected by such challenge, and*
- *describe how and to which extent the Program Entity resolved such inability or Title Contest during the Reporting Period.*

*Refer to **criterion 28, indicator 28.3 and criterion 36, indicator 36.2 and indicator 36.3** of the Methodological Framework*

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### 2.2 Implementation and operation of Program and Projects Data Management System

*Please describe the design and operation by the ER Program and/or the host country of an appropriate arrangement to avoid having multiple claims to an ER Title. Discuss the design and provide evidence of the implementation and operation of a Program and Projects Data Management System in accordance with the requirements of the Methodological Framework. If applicable, highlight any changes compared to what was anticipated in the ER-PD and explain why these changes were made.*

*Refer to **criterion 37** of the Methodological Framework*

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### 2.3 Implementation and operation of ER transaction registry

*Please describe the design and implementation by the host country of an appropriate arrangement to ensure that any ERs from REDD+ activities under the ER Program are not generated more than once; and that any ERs from REDD+ activities under the ER Program sold and transferred to the Carbon Fund are not used again by any entity for sale, public relations, compliance or any other purpose. Discuss the design and provide evidence of the implementation and operation of an ER transaction registry in accordance with the requirements of the Methodological Framework. If applicable, highlight any changes compared to what was anticipated in the ER-PD and explain why these changes were made.*

*Refer to **criterion 38** of the Methodological Framework*

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### 2.4 ERs transferred to other entities or other schemes

*Please identify the quantity and use of any ERs from the ER Program sold, assigned or otherwise used by any other entity for sale, public relations, compliance or any other purpose including ERs that have been set-aside to meet Reversal management requirements under other GHG accounting schemes.*

*Refer to **Criterion 23 and Criterion 38** of the Methodological Framework*

### 3. Reversals<sup>†</sup>

#### 3.1 Occurrence of major events or changes in ER Program circumstances that might have led to the Reversals during the Reporting Period compared to the previous Reporting Period(s)

Please identify the major events or changes in ER Program circumstances during the Reporting Period that might have led to a Reversal or impact the risk of Reversals. Indicate if these events have previously been reported to the Trustee. Highlight any non-human induced Force Majeure event, impacting at least 25% of the ER Program Accounting Area.

Please confirm if any Reversals from ERs that have been previously transferred to the Carbon Fund have occurred during the Reporting Period.

Refer to **indicator 21.1** of the Methodological Framework

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#### 3.2 Quantification of Reversals during the Reporting Period

Using the table below, please confirm and quantify any Reversals of ERs that have been previously transferred to the Carbon Fund, that might have occurred during the Reporting Period.

Refer to **indicator 19.1** of the Methodological Framework and the FCPF ER Program Buffer Guidelines

<b>A.</b>	<b>ER Program Reference level for this Reporting Period (tCO<sub>2</sub>-e)</b>	<i>from section 1.5.1</i>		
<b>B.</b>	<b>ER Program Reference level for all previous Reporting Periods in the ERPA (tCO<sub>2</sub>-e).</b>	<i>from previous ER Monitoring Reports</i>		+
<b>C.</b>	<b>Cumulative Reference Level Emissions for all Reporting Periods [A + B]</b>			
<b>D.</b>	<b>Estimation of emissions by sources and removals by sinks for this Reporting Period (tCO<sub>2</sub>-e)</b>	<i>from section 1.5.2</i>		
<b>E.</b>	<b>Estimation of emissions by sources and removals by sinks for all previous Reporting Periods in the ERPA (tCO<sub>2</sub>-e)</b>	<i>from previous ER Monitoring Reports</i>		
<b>F.</b>	<b>Cumulative emissions by sources and removals by sinks including the current reporting period (as an</b>			-

<sup>††</sup> This section should only be completed starting from the second Reporting Period

	aggregate accumulated since beginning of the ERPA) [D + E]	
G.	Cumulative quantity of Total ERs estimated including the current reporting period (as an aggregate of ERs accumulated since beginning of the ERPA) [C – F]	
H.	Cumulative quantity of Total ERs estimated for prior reporting periods (as an aggregate of ERs accumulated since beginning of the ERPA)	<i>from previous ER Monitoring Reports</i>
I.	[G – H], negative number indicates Reversals	
If I. above is negative and reversals have occurred complete the following:		
J.	Amount of ERs that have been previously transferred to the Carbon Fund, as Contract ERs and Additional ERs	
H.	Quantity of Buffer ERs to be canceled from the Reversal Buffer account [J / H × (H – G)]	

### 3.3 Confirmation of selected Reversal management mechanism

Please confirm the selection of one of the options identified in the Methodological Framework to account for Reversals from ERs that have been transferred to the Carbon Fund during the Term of the ERPA. If this selection is different from the one selected in the ER-PD, please explain what led to this change.

Refer to **critierion 19** of the Methodological Framework

Reversal management mechanism	Selected (Yes/No)
<b>Option 1:</b> The ER Program has in place a Reversal management mechanism that is substantially equivalent to the Reversal risk mitigation assurance provided by the ER Program CF Buffer approach	
<b>Option 2:</b> ERs from the ER Program are deposited in an ER Program -specific buffer, managed by the Carbon Fund (ER Program CF Buffer), based on a Reversal risk assessment.	

**3.3.1 Operation of the Reversal management mechanism under option 1**

If option 1 has been selected above, please describe the Reversal management mechanism that has been put in place and how it has been operating during the Reporting Period. Explain how the Reversal management mechanism:

- Is substantially equivalent to the Reversal risk mitigation assurance provided by the ER Program CF Buffer approach; and
- Is appropriate for the ER Program’s assessed level of risk.

If applicable, describe how the mechanism has been used during the Reporting Period to cover Reversals

Refer to **critterion 19** of the Methodological Framework

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**3.3.2 Reversal risk assessment under option 2**

Please provide the Reversal risk assessment for this Reporting Period based on the ER Program Buffer Guidelines. Please report using the table shown below and compare with the previous risk assessment.

Refer to **critterion 19** of the Methodological Framework and the FCPF ER Program Buffer Guidelines

Risk Factor	Risk indicators	Default Reversal Risk Set- Aside Percentage	Discount	Resulting reversal risk set-aside percentage
Default risk	N/A	10%	N/A	10%
Lack of broad and sustained stakeholder support		10%		
Lack of institutional capacities and/or ineffective vertical/cross sectorial coordination		10%		
Lack of long term effectiveness in addressing underlying drivers		5%		
Exposure and vulnerability to natural disturbances		5%		
		Total reversal risk set-aside percentage		
		Total reversal risk set-aside percentage from ER-PD or previous monitoring report (whichever is more recent)		

## 4. Emission Reductions available for transfer to the Carbon Fund

Quantify the emission reductions available for transfer to the Carbon Fund by completing the white cells in the table below.

<b>A.</b>	<b>Emission Reductions during the Reporting period (tCO<sub>2</sub>-e)</b>	<i>from section 1.5.3</i>		
<b>B.</b>	<b>If applicable, number of Emission Reductions from reducing forest degradation that have been estimated using proxy-based estimation approaches (use zero if not applicable)</b>			
<b>C.</b>	<b>Number of Emission Reductions estimated using measurement approaches (A-B)</b>			
<b>D.</b>	<b>Conservativeness Factor to reflect the level of uncertainty from non-proxy based approaches associated with the estimation of ERs during the Term of the ERPA</b>	<i>from section 1.6.4</i>		
<b>E.</b>	<b>Calculate (0.15 * B) + (C * D)</b>			—
<b>F.</b>	<b>Emission Reductions after uncertainty set-aside (A – E)</b>			
<b>G.</b>	<b>Number of ERs for which the ability to transfer Title to ERs is still unclear or contested at the time of transfer of ERs</b>	<i>from section 2.1</i>		
<b>H.</b>	<b>ERs sold, assigned or otherwise used by any other entity for sale, public relations, compliance or any other purpose including ERs that have been set-aside to meet Reversal management requirements under other GHG accounting schemes</b>	<i>From section 2.4</i>		—
<b>I.</b>	<b>Potential ERs that can be transferred to the Carbon Fund (F – G – H)</b>			
<b>J.</b>	<b>Actual number of ERs that the ER Program Entity wants to transfer to the Carbon Fund during this Reporting Period</b>			
<b>K.</b>	<b>If applicable, total reversal risk set-aside percentage applied to the program (use zero if ER Program does not use the FCPF Carbon Fund Buffer)</b>	<i>From section 3.3.2</i>		

<b>L.</b>	<b>If applicable, quantity of ERs to allocated to the Reversal Buffer and the Pooled Reversal Buffer (multiply J and K)</b>		-
<b>M.</b>	<b>ERs remaining (I – L). This should be equal or greater than zero</b>		

## Annex 1: Information on the implementation of the Safeguards Plans

### I. Requirements of FCPF on Managing the Environmental and Social Aspects of ER Programs

#### **“Programmatic Element 3: Safeguards**

*The ER Program meets World Bank social and environmental safeguards, promotes and supports the safeguards included in UNFCCC guidance related to REDD+, and provides information on how these safeguards are addressed and respected, including through the application of appropriate grievance mechanisms.”*

#### **“Programmatic Element 4: Stakeholder participation**

*The design and implementation of ER Programs is based on and utilizes transparent stakeholder information sharing and consultation mechanisms that ensure broad community support and the full and effective participation of relevant stakeholders, in particular affected Indigenous Peoples and local communities.”*

*See Criterion 24 and 25 of FCPF Methodological Framework*

- The General Conditions Applicable to Emission Reductions Payment Agreements (EPRAs), Section 5.01(b)(i), requires the Program Entity to “*provide evidence satisfactory to the Trustee that the ER Program Measure(s) are being implemented in accordance with the Safeguards Plans*” as an annex to the ER Monitoring Report.
- The General Conditions Applicable to ERPAs, Section 16.01(vii), also provides that “*failure to observe, implement and meet all requirements contained in . . . a Safeguards Plan provided for under the ERPA (including any feedback and grievance redress mechanism provided for under the ER program, the Benefit Sharing Plan and/or a Safeguards Plan)*” is considered an Event of Default on the part of the Program Entity.
- The ERPAs include an additional covenant requiring the Program Entity to “*monitor and report to the Trustee on the implementation of the Safeguards Plans (...) during Reporting Periods. The Program Entity shall monitor and report to the Trustee on the implementation of the Safeguards Plans annually after the date of this [ERPA]. (...) The Trustee reserves the right to initiate a separate monitoring of the implementation of the Safeguards Plans (...) annually after the date of this [ERPA] by an independent Third Party monitor.*”
- Annex 1 is the primary tool for the Program Entity to provide evidence on whether the ER Program has been implemented in accordance with the Safeguard Plans. The World Bank, in its capacity as Trustee of FCPF, will review information provided in this Annex to confirm whether the Safeguards Plans have been complied with and whether the management of the environmental and social aspects of the ER Program warrants any corrective actions.



- The specific content of Annex 1 should be based on the specific requirements in the Safeguards Plans of the ER Program. In general, information for Annex 1 should be collected from desk review of relevant documentation,<sup>‡</sup> interviews with staff and program stakeholders, and field visits.
- The status of the implementation of the Safeguards Plans often cannot be measured by quantitative indicators. Therefore, the content in Annex 1 should be mostly presented in a narrative form and, where relevant and illustrative, supporting quantitative information could be included
- Reporting should focus on the overall performance of the management measures to implement the Safeguards Plans, supplemented by examples of good practice or non-compliance with the Safeguards Plans.

## **II. Monitoring and Reporting Requirements**

### **1. Entities that are responsible for implementing the Safeguards Plans are adequately resourced to carry out their assigned duties and responsibilities as defined in the Safeguards Plans.**

1.1 Summarize the key institutional arrangements, such as decision procedures, institutional responsibilities, budgets, and monitoring arrangements that are required under the Safeguards Plans.

1.2 Confirm whether the institutional arrangements summarized above have been put in place.

1.3 Confirm that the implementing entities and stakeholders understand their respective roles; have the technical capacity to execute their responsibilities; and have adequate human and financial resources.

1.4 Where specific capacity building measures (e.g., training and professional development) have been required by the ER Program or Safeguards Plans, describe the extent to which these measures have been carried out.

### **2. ER Program activities are implemented in accordance with management and mitigation measures specified in the Safeguards Plans.**

2.1 Confirm that environmental and social documents prepared during Program implementation are based on the Safeguards Plans. Provide information on their scope, main mitigation measures specified in the plans, whether the plans are prepared in a timely manner, and whether disclosure and consultation on the plans are carried out in accordance with agreed measures.

2.2 Confirm if entities responsible for implementing the Safeguards Plans maintain consistent and comprehensive records of ER Program activities such as records of administrative approvals, licenses, permits, documentation of public consultation, documentation of agreements reached

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<sup>‡</sup> Documentation that the Program Entity should review include operational monitoring reports prepared by the Program Entity, environmental and social plans prepared during Program implementation (e.g., Environmental and Social Management Plans (ESMPs), Resettlement Action Plans (RAPs), Indigenous Peoples Plans (IPPs)), and other relevant records (e.g., records produced under the Feedback and Grievance Redress Mechanism, as available).

with communities, records of screening process, due diligence assessments, and records of handling complaints and feedbacks under the Feedback and Grievance Redress Mechanism (FGRM).

2.3 Summarize the extent to which environmental and social management measures set out in the Safeguards Plans and any subsequent plans prepared during Program implementation are implemented in practice, the quality of stakeholder engagement, as well as whether field monitoring and supervision arrangements are in place.

2.4 Confirm that the FGRM is functional, supported with evidence that the FGRM tracks and documents grievances, is responsive to concerns, complaints or grievances.

### **3. The objectives and expected outcomes in the Safeguards Plans have been achieved.**

3.1 Assess the overall effectiveness of the management and mitigation measures set out in the Safeguards Plans.

3.2 Are the arrangements for quality assurance, monitoring, and supervision effective at identifying and correcting shortcomings in cases when ER Program activities are not implemented in accordance with the Safeguards Plans?

3.3 Describe the supervision and oversight arrangements to ensure that the Safeguards Plans and, if any, subsequent environmental and social documents prepared during Program implementation are implemented. Are these supervision and oversight arrangements effective (e.g., provide meaningful feedback mechanism to implementing entities to allow for corrective actions)?

### **4 Program activities present emerging environmental and social risks and impacts not identified or anticipated in the Safeguard Plans prepared prior to ERPA signature.**

4.1 Is the scope of potential risks and impacts identified during the SESA process continue to be relevant to ER Program activities?

4.2 During implementation, has any ER Program activities led to risks or impacts that were not previously identified in those Safeguard Plans prepared prior to ERPA signature? If so, what are the proposed actions to manage such risks and impacts that were not anticipated previously?

### **5. Corrective actions and improvements needed to enhance the effectiveness of the Safeguards Plans.**

5.1 Provide a self-assessment of the overall implementation of the Safeguards Plans

5.2 List any corrective actions and areas for improvements. Take care to distinguish between: (i) corrective actions to ensure compliance with the Safeguards Plans; and (ii) improvements needed in response to unanticipated risks and impacts

5.3 Describe the timeline to carry out the corrective actions and improves identified above.

## Annex 2: Information on the implementation of the Benefit-Sharing Plan

### I. Requirements of FCPF on Benefit Sharing Plans

#### Programmatic Element 5: Benefit sharing

The ER Program uses clear, effective and transparent benefit-sharing mechanisms with broad community support and support from other relevant stakeholders.

See Criterion 29; 30; 31; 32; 33 of FCPF Methodological Framework

- The General Conditions Applicable to Emission Reductions Payment Agreements (ERPAs), Section 5.01(b)(i), requires the Program Entity to “*provide evidence satisfactory to the Trustee . . . that the Benefit Sharing Plan has been implemented in accordance with its terms*” as an annex to the ER Monitoring Report.
- The General Conditions Applicable to ERPAs, Section 16.01(vii), also provides that “*failure to observe, implement and meet all requirements contained in . . . the Benefit Sharing Plan . . . provided for under the ERPA (including any feedback and grievance redress mechanism provided for under the ER program, the Benefit Sharing Plan and/or a Safeguards Plan)*” is considered an Event of Default on the part of the Program Entity.
- The Methodological Framework, Criterion 32, requires that information on the implementation of the BSP is disclosed publicly.
- The ERPAs include an additional covenant requiring the Program Entity to “*monitor and report to the Trustee on the implementation of (...) the Benefit Sharing Plan during Reporting Periods (...) The Program Entity shall first monitor and report to the Trustee on the implementation of the Benefit Sharing Plan six (6) months after receipt of the first Periodic Payment and annually thereafter. The Program Entity may coordinate the annual monitoring and reporting of the Safeguards Plans and the Benefit Sharing Plan, provided that the Program Entity notifies the Trustee and the Trustee accepts such coordinated timelines. The Trustee reserves the right to initiate a separate monitoring of the implementation of (...) the Benefit Sharing Plan annually after the date of this [ERPA] by an independent Third Party monitor.*”
- Annex 2 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 BSP.
- The specific content of Annex 2 should be determined based on the terms of the BSP. In general, Annex 2 should address: (i) what the agreed commitments in the BSP are; (ii) To what extent have these commitments been met; (iii) whether the agreed benefit sharing arrangements in the BSP are effective; and (iv) whether any aspects of the BSP should be changed to ensure that the agreed commitments will be achieved.
- Annex 2 should provide a synthesis of existing monitoring data collected as part of the implementation of the BSP. It is based on regular self-reporting of the Program Entity as supplemented from time to

time by findings of World Bank supervision missions and independent third party monitoring initiatives including field visits, key informant interviews or periodic performance audits.

## **II. Monitoring and Reporting Requirements**

### **1. Benefit Sharing Plan Readiness**

1.1 Confirm that the BSP has been completed and endorsed by all relevant parties. Are there any aspects of the BSP which remain unclear or require further review of endorsement by beneficiaries or other stakeholders? Has the BSP been made publicly available?

1.2 In cases where capacity building initiatives have been included as part of the BSP, confirm whether the Program Entity has completed required capacity building measures to ensure system effectiveness. What other measures are still outstanding?

1.3 Where relevant, confirm whether any agreed changes to the benefit sharing arrangement identified during the previous reporting period have been completed.

### **2. Institutional Arrangements**

2.1 Confirm that the agreed institutional arrangements under the BSP are in place and that implementing entities are appropriately resourced to carry out their respective responsibilities.

2.2 Confirm that any regulatory or administrative approvals required for implementing the BSP have been obtained.

2.3 Assess whether all BSP stakeholders (beneficiaries and administrators) clearly understand their obligations, roles and responsibilities associated with the BSP. This assessment could be based on, for example, findings and feedback received during field implementation support missions, during interviews with beneficiaries, issues raised through public consultation meetings, beneficiary monitoring or grievance mechanisms.

2.4 Confirm that a system is in place for recording the distribution of benefits and associated obligations to eligible beneficiaries. For example, are payment information systems, payment tracking and monitoring systems, bank accounts, accounting and financial control mechanisms, and payment modalities in place and functional?

2.5 Confirm that agreed accountability mechanisms are in place and functional (e.g., stakeholder participation arrangements; agreed public information disclosure procedures; independent third party monitoring and or performance audit mechanisms; dispute resolution and grievance redress mechanisms.)

2.6 Confirm that the Feedback and Grievance Redress Mechanisms (FGRM) is functional to record and address feedback and grievances related to the implementation of the BSP. Confirm the number and types of grievance received and submitted to the FGRM and how and whether they were addressed.

2.7 Confirm that adequate human and financial resources have been allocated or maintained for implementing the BSP.

### 3. Status of Benefit Distribution

3.1 Summarize the distribution of all monetary and non-monetary benefits during the reporting period.

3.2 Indicate in a table format the number and type of beneficiaries who received benefits during the reporting period (examples of tables to be used and expanded upon below). The tables should include information on:

- the type of benefits distributed, including monetary or non-monetary benefits
- the criteria for distributing the benefits
- the processes and timeline for distributing the benefits (e.g., whether the benefits are distributed one-time or continuous/periodic)
- who the beneficiaries are, including a break-down of the beneficiaries by gender, civil society organizations (CSOs), Indigenous Peoples, and local communities.
- any specific agreements signed with the beneficiaries for them to receive the benefits, and the key terms of such agreements

	Number of people		
	Monetary	Non-monetary	TOTAL
<b>Men</b>			
<b>Women</b>			
<b>TOTAL</b>			

	% of monetary benefits shared
<b>Men</b>	
<b>Women</b>	
<b>TOTAL</b>	

	% of monetary benefits shared
<b>CSOs</b>	
<b>IPs</b>	
<b>Local Communities</b>	
<b>TOTAL</b>	

3.3 Do beneficiaries receive adequate implementation support to assist in the management and use of benefits distributed to them?

3.4 Describe and assess the effectiveness of the mechanisms for ensuring transparency and accountability during the implementation of the BSP, such as participatory monitoring by beneficiaries.

3.5 Assess whether Benefit Sharing distributions continue to be relevant to core objectives and legitimacy of the ER Program objectives (e.g., benefit sharing is considered equitable and effective;

seeks active participation of recipients; is respectful of customary land rights; enjoys broad community support of Indigenous People; benefit distributions incentivize adoption of emission reduction measures, among others).

3.6 Describe the mechanisms that are in place to verify how benefits are used and whether those payments provide sufficient incentive or compensation to participate in program activities to change land use or reduce carbon emissions. To what extent are distribution mechanisms viewed as credible and trusted by beneficiaries?

3.7 Do beneficiaries understand their continued obligations once benefit distribution has taken place? Is there any evidence that there is a mismatch of expectations among beneficiaries regarding the nature and value of benefits accruing to them? What mechanisms are in place to manage such risks?

#### **4. Implementation of the Environmental and Social Management Measures for the BSP**

4.1 Assess to what extent the measures for managing the environmental and social aspects of BSP activities have been implemented. Refer to applicable sections in the Safeguards Plans where relevant.

#### **5. Recommendations for BSP Improvement or Modifications.**

5.1 Based on experience during the current reporting period as well as feedback from recipients, identify any specific recommendations for modifying the procedural or substantive content of the BSP, if necessary. Substantive changes may include modifications to eligible beneficiaries; rationale or justification for benefits sharing; form or modality of benefit distribution; structure of dedicated funds established to distribute benefits; obligations of recipient among others.

5.2 Are there procedural or administrative obstacles to timely distribution of benefits (e.g., adequacy of financial channels, ability to use funds)? Are benefits distributed in a timely manner?

5.3 Is there evidence of other emerging risks that may affect the sustainability or effectiveness of the BSP?

5.4 Provide a suggested timeline and an outline of administrative arrangements to introduce any recommended changes.

## Annex 3: Information on the generation and/or enhancement of priority Non-Carbon Benefits

*ER programs should review potential Non-Carbon Benefits, identifying a set of priority Non-Carbon Benefits and report on the generation or enhancement of such priority Non-Carbon Benefits. The priority Non-Carbon Benefits should be culturally appropriate, and gender and inter-generationally inclusive, as relevant.*

*Refer to **critterion 34 and 35** of the Methodological Framework*

### Priority Non-Carbon benefits

1. List the **identified set of priority Non-Carbon benefits** and provide necessary details on activities for generation and enhancement of these Non-Carbon benefits. (See questions in sections 2 and 3 below for examples of details on potential specific non-carbon benefits identified)

Priority Non-Carbon Benefit	<ul style="list-style-type: none"> <li>• Details on activities for generation and enhancement               <ul style="list-style-type: none"> <li>○ Approach (as defined in ERPD including relevant indicators)</li> </ul> </li> </ul>
...	...

### Other Non-Carbon benefits and additional information as linked to Monitoring and Evaluation Framework

*The following indicators are to meet the monitoring requirements within the revised M&E Framework as endorsed at PC25 to be measured through the ER-Monitoring template.*

*Refer to **Annex 4** of the FCPF Monitoring and Evaluation Framework March 2018*

2. If applicable linked to **any other (non-priority identified) Non-Carbon benefits**, or if not already covered above linked to Priority Non-Carbon benefits, provide the following additional details:

#### Livelihood enhancement and sustainability

- 2.1. Is your CF program testing ways to sustain and enhance livelihoods (e.g. one of your program objective/s is explicitly targeted at livelihoods; your approach to non-carbon benefits explicitly incorporates livelihoods)?

#### Biodiversity

- 2.2. Is your CF program testing ways to conserve biodiversity (e.g. one of your program objective/s is explicitly targeted at biodiversity conservation; your approach to non-carbon benefits explicitly incorporates biodiversity conservation)?

#### Protected/conserved areas

2.3. What amount (in ha) of protected or conserved areas are included in your CF program area?  
Has this amount increased or decreased in the last year? If so, by how much?

Re/afforestation and restoration

2.4. Total forest area re/afforested or restored through program

Finance and Private Sector partnerships

2.5. Update on CF program budget (as originally presented in ERPD), with updated detail on secured (i.e. fully committed) finance, in US\$

2.5.1. Detail the amount of finance received (including ER payments) in support of development and delivery of your CF program. Figures should only include secured finance (i.e. fully committed): ex ante (unconfirmed) finance or in-kind contributions should not be included:

Amount (US\$)	Source (e.g. FCPF, FIP, name of gov't department)	Date committed (MM/YY)	Public or private finance? (Delete as appropriate)	ERP, grant, loan, equity or other? (Delete as appropriate)
\$			Public / Private	ERP / Grant / Loan / Equity / Other
\$			Public / Private	ERP / Grant / Loan / Equity / Other
\$			Public / Private	ERP / Grant / Loan / Equity / Other
\$			Public / Private	ERP / Grant / Loan / Equity / Other
\$			Public / Private	ERP / Grant / Loan / Equity / Other
\$			Public / Private	ERP / Grant / Loan / Equity / Other

2.5.2. Not including ER payments from the FCPF Carbon Fund, what is the value of REDD+ ER payments that your CF projects have received, and that your country has received overall?

	Total REDD+ ER payments received to date (\$US)
Carbon Fund project/s (i.e. ER payments from sources other than the Carbon Fund)	\$
All other national REDD+ projects	\$

2.5.3. How many formal partnerships have been established between your CF program and private sector entities? Formal partnerships are defined as:



- The partnership is based on a written MoU (or equivalent), and/or
- The partnership involves tangible financial exchange/s, and/or
- The partnership involves tangible non-financial exchange/s (e.g. in-kind contributions)

	Established in the last year (Jul-Jun)	Total to date
Number of private sector partnerships involving financial exchange		
Number of private sector partnerships involving non-financial exchange		

### 3. Other Non-Carbon benefits and additional information

*Any other activities that generate or enhance non-carbon benefits in addition to those listed as earlier priority or those that are required for the Monitoring and Evaluation Framework*

#### Policy development

- 3.1. Is your CF program involved in the development, reform and/or implementation of policies to help institutions/people/systems/sectors? Please provide information on the approach and any other relevant or related indicators/results.

#### Capacity building

- 1.1. Is your CF program involved in training, education or provision of capacity building opportunities to increase the capacity of institutions/people/systems? Please provide information on the approach and any other relevant or related indicators/results.

#### Other

- 3.2. Is your CF program involved in generation or enhancement of any non-carbon benefits not already covered in this annex? Please provide information on the approach and any other relevant or related indicators/results.

## Annex 4: Updated Reference level resulting from technical corrections

*This section is only applicable to ER Programs that have applied technical corrections to the methods and data used to estimate the historical emissions and removals after ERPA signature and before the first verification. ER Programs can only apply technical corrections if they have followed Guidance document 2 of the Guidance on the Methodological Framework for the Carbon Fund of the FCPF (Guidance on Technical corrections to GHG emissions and removals reported in the reference period) including the process described in paragraph 5 of that guidance.*

*Refer to Guidance on the Methodological Framework for the Carbon Fund of the FCPF - Guidance document 2.*

### 4.1 Date that the FMT was notified

*For reference, please provide the date that you notified the FMT of the intention to apply technical corrections to the reference level for the ER-Program.*

*Refer to **paragraph 5a** of the 'Guidance on the Methodological Framework for the Carbon Fund of the FCPF - Guidance document 2'.*

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### 4.2 Approach and data used in the corrected Reference Level

*Please provide the details of the corrected Reference Level. If applicable, clearly indicate where parameters have changed compared to the original Reference Level.*

>>

#### **Description of method used for calculating the average annual historical emissions over the Reference Period**

*Please provide a transparent, complete, consistent and accurate description of the approaches, methods, and assumptions used for calculating the average annual historical emissions over the Reference Period, including, an explanation how the most recent Intergovernmental Panel on Climate Change guidance and guidelines, have been applied as a basis for estimating forest-related greenhouse gas emissions by sources and removals by sinks.*

*Refer to **criterion 5,6 and 13** of the Methodological Framework*

>>

#### **Activity data and emission factors used for calculating the average annual historical emissions over the Reference Period**

##### **Activity data**

*Please provide an overview of the activity data that are available and of those that were used in calculating the average annual historical emissions over the Reference Period in a way that is sufficiently detailed to enable the*

reconstruction of the average annual historical emissions over the Reference Period. Use the table provided (copy table for each parameter). Attach any spreadsheets, spatial information, maps and/or synthesized data.

If different data sources exist for the same parameter, please list these under the 'Sources of data'. In this case, discuss the differences and provide justification why one specific dataset has been selected over the others.

Refer to **critterion 6, 7, 8 and 9** of the Methodological Framework

<b>Description of the parameter including the time period covered (e.g. forest-cover change between 2000 – 2005 or transitions between forest categories X and Y between 2003-2006):</b>	
<b>Explanation for which sources or sinks the parameter is used (e.g deforestation or forest degradation):</b>	
<b>Data unit (e.g. ha/yr):</b>	
<b>Description of technical corrections made compared to the original Reference Level (Non-applicable if no changes were made to this particular parameter)</b>	
<b>Value for the parameter:</b>	
<b>Source of data (e.g. official statistics) or description of the method for developing the data, including (pre-)processing methods for data derived from remote sensing images (including the type of sensors and the details of the images used):</b>	
<b>Spatial level (local, regional, national or international):</b>	
<b>Discussion of key uncertainties for this parameter:</b>	
<b>Estimation of accuracy, precision, and/or confidence level, as applicable and an explanation of</b>	

<b>assumptions/methodology in the estimation:</b>	
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**Emission factors**

*Please provide an overview of the emission factors that are available and of those that were used in calculating the average annual historical emissions over the Reference Period in a way that is sufficiently detailed to enable the reconstruction of the average annual historical emissions over the Reference Period. Use the table provided (copy table for each parameter). Attach any spreadsheets, spatial information, maps and/or synthesized data used in the development of the parameter and if applicable, a summary of assumptions, methods and results of any underlying studies.*

*If different data sources exist for the same parameter, please list these under the 'Sources of data'. In this case, discuss the differences and provide justification why one specific dataset has been selected over the others.*

*Refer to **critterion 6, 7, 8 and 9** of the Methodological Framework*

<b>Description of the parameter including the forest class if applicable:</b>	
<b>Data unit (e.g. t CO<sub>2</sub>/ha):</b>	
<b>Description of technical corrections made compared to the original Reference Level (Non-applicable if no changes were made to this particular parameter)</b>	
<b>Value for the parameter:</b>	
<b>Source of data (e.g. official statistics, IPCC, scientific literature) or description of the assumptions, methods and results of any underlying studies that have been used to determine the parameter:</b>	
<b>Spatial level (local, regional, national or international):</b>	
<b>Discussion of key uncertainties for this parameter:</b>	
<b>Estimation of accuracy, precision, and/or confidence level, as applicable and an explanation of assumptions/methodology in the estimation:</b>	

### Calculation of the average annual historical emissions over the Reference Period

>>

Based on the method, activity data and emission factors described above; please provide a step-by-step calculation of the average annual historical emissions over the Reference Period. Attach any spreadsheets used in the calculation.

### 1.3 Estimated corrected Reference Level

Please use the table below to state the estimated corrected Reference Level for the ER Program.

Refer to **critterion 10, indicator 10.1** of the Methodological Framework

#### ER Program corrected Reference level

ERPA term year t	Average annual historical emissions from deforestation over the Reference Period (tCO <sub>2-e</sub> /yr)	If applicable, average annual historical emissions from forest degradation over the Reference Period (tCO <sub>2-e</sub> /yr)	If applicable, average annual historical removals by sinks over the Reference Period (tCO <sub>2-e</sub> /yr)	Adjustment, if applicable (tCO <sub>2-e</sub> /yr)	Reference level (tCO <sub>2-e</sub> /yr)
1					
2					
3					
...					
...					
T					

### 1.4 Uncertainties

#### 1.4.1 Initial identification and assessment of sources of uncertainty

Identify the main sources of uncertainty that were identified prior to conducting monitoring based on the experience from the establishment of the RL and assess their impact in terms of uncertainty of monitored estimates and emission reductions. Report these sources using the table below and add/remove rows and parameters as needed based on the parameters listed in section 1.4. For each parameter indicate if these are high or low sources of uncertainty based on quantitative data.

Refer to **critterion 7** of the Methodological Framework

>>

Sources of uncertainty <sup>§</sup>	Analysis of contribution to overall uncertainty	Contribution to overall uncertainty (High / Low)

<sup>§</sup> At minimum, the sources listed in the table should be analyzed, others can be added as identified by the ER Program

<b>Activity Data</b>		
Measurement error		
Representativeness		
Sampling error		
.....		
<b>Emission factor</b>		
DBH measurement error		
H measurement error		
Plot delineation		
Wood density measurement error		
Root-to-shoot ratio measurement		
Biomass allometric equation (Model error)		
Height-DBH equation (Model error)		
Sampling error		
Representativeness error		
....		
<b>Calculations</b>		
Model error		
...		

**1.4.2 Selection of methods and development of Standard Operating Procedures and Quality Assurance/Quality Control procedures**

*Explain how the main errors identified above have been considered in the selection of methods (e.g. sampling method) and the development of Standard Operating Procedures (SOPs) and Quality Assurance / Quality Control (QA/QC) procedures.*

*Refer to **critterion 7** of the Methodological Framework*

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**1.4.3 Residual uncertainty of Activity Data and Emission Factors**

*Quantify separately the residual uncertainty for Activity Data (AD) and Emission Factors (EF) propagating the main sources of uncertainty. For example, propagate the main sources of error for the estimation of EF and quantify the resulting uncertainty.*

*Refer to **critterion 7 and indicator 9.1** of the Methodological Framework*

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