



PROGRAM NAME: Architecture for REDD+ Transactions TREES
ORGANIZATION: ART
ASSESSMENT TYPE: CORSIA Approved - Program Level Assessment
DATE OF SUBMISSION: December 1, 2023
EXPORTED ON: January 19, 2024
STATUS: IN REVIEW

BACKGROUND

Must Read

Please acknowledge that you have reviewed the details provided in the "Background" section.

We have reviewed the Assessment Framework background materials.

Yes

CORSIA Eligibility

Please provide the following details in regards to your programme's CORSIA eligibility.

Our programme has been approved for CORSIA-eligibility.

Yes

[CORSIA Eligible Emissions Units March2023.pdf \(icao.int\)](#)

ART is listed as an approved Emissions Unit Program for ICAO's CORSIA per the linked publication from March 2023. After evaluation by the Technical Advisory Body (TAB), the ICAO Council deemed ART-issued TREES Credits as eligible to be used in both the 2021-2023 Compliance Period (Pilot Phase) and 2024-2026 Compliance Period (First Implementation Phase). ART is one of nine programs deemed eligible to supply credits to the CORSIA pilot phase (pg 4), and one of only two programs deemed eligible to supply post-2020 credits to the pilot phase as well as the first compliance implementation phase (pg 9-10).

Methodologies for Exclusion

Please list any methodologies (name and URL) that your programme would like to have excluded from Category-level assessment by the ICVCM team.

If none, please enter "None" or N/A.

None. ART does not want to exclude any methodologies from Category-level assessment.

A – GOVERNANCE**1.1 Effective Governance**

a) In addition to CORSIA requirements related to governance framework, confirm that your organisation:

1) has a board comprised of independent board members who assume fiduciary responsibility for the organisation and operate according to robust bylaws.

Yes

<https://www.artredd.org/about-us/>; <https://winrock.org/ms/environmentalresourcestrust/?pid=37466>

ART is governed by the Board of Managers of Environmental Resources Trust (ERT) LLC, a wholly-owned nonprofit subsidiary of Winrock International. The ERT Board assumes fiduciary responsibility for the organization and operates according to robust bylaws.

ART is also governed by an independent ART Advisory Board of Directors, whose members represent a diverse group of objective, globally recognized experts serving in their individual capacities. The ART Advisory Board provides programmatic oversight and is responsible for strategic guidance and for ensuring ART's environmental and social integrity are in line with its Immutable Principles. The ART Advisory Board operates in accordance with the ART Advisory Board Charter and the ART Ethical Standards (<https://www.artredd.org/wp-content/uploads/2022/09/ART-Ethical-Standard-July-2021.pdf>).

ART's governance structure is explained in Section 1.2 (pg 13) of TREES 2.0 (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>):

"ART will be governed by the ART Board and managed by the ART Secretariat. The ART Board is responsible for:

- Approving TREES, TREES Validation and Verification Standard and future Standard version or revisions
- Approving issuance of TREES credits
- Making final decisions on disputes"

2) publishes an annual report that contains the organisation's revenues, expenses, and net assets over the past year and provides an overview of the organisation's mission, major programs and activities, and governance.

Yes

<https://winrock.org/2022-annual-report>

ART's activities and finances roll up into the financial reports of its parent organization Winrock International and are included in Winrock's annual report. ART is not a separate legal entity, rather it is operated as a wholly-owned subsidiary of Winrock International, which publishes an annual report with the required financial and program information. The 2022 report can be found here (<https://winrock.org/2022-annual-report/>), with a specific PDF version of the 2022 financial information here (<https://winrock.org/wp-content/uploads/2023/08/2022-Annual-Report-Financials-Copy.pdf>). Although ART's issuance of the world's first jurisdictional forestry carbon credits to Guyana is featured as a major program accomplishment in the 2022 report, ART's financials are not broken out as a line item in Winrock's annual report. ART can plan to publish a report going forward.

3) Has processes in place to ensure corporate social and environmental responsibility.

Yes

<https://winrock.org/wp-content/uploads/2023/11/ERT-ESG-Policy-FINAL-November-2023.pdf>

The Environmental Resources Trust's (ERT's) Environmental, Social and Governance (ESG) Policy lays out the principles and practices relating to environmental and social responsibility that all employees of ERT,

which includes all employees of the Architecture for REDD+ Transactions (ART), must integrate into daily operations. The full ESG Policy can be found under the Governance tab of the ERT webpage (<https://winrock.org/ms/environmentalresourcestrust/?pid=37473>). In addition, ART's parent organization, Winrock International, has a Winrock Code of Conduct that applies to all ERT staff and Board members. This document (<https://code.winrock.org/table-of-contents/>) is a set of principles, which are an extension of Winrock's mission, to guide ethical behavior and integrity in decision making. It sets processes and lays out further policies that apply to the ART Secretariat.

4) Has robust anti-money laundering processes in place.

Yes

<https://code.winrock.org/financial-integrity/>

Winrock's Anti-Money Laundering Policy can be found in the Financial Integrity portion of the Code of Conduct (<https://code.winrock.org/financial-integrity/>). The ART Secretariat is required to abide by this Code of Conduct.

"Money laundering is a global problem with far-reaching and profound consequences. It is defined as the process of converting illegal proceeds so that funds are made to appear legitimate, and it is not limited to cash transactions. Involvement in such activities undermines Winrock's integrity, damages our reputation and can expose our organization and the individuals involved to severe sanctions. Winrock must screen employees and its vendors and partners to ensure that individuals and companies are not sanctioned. Immediately report any suspicious financial transactions and activities to the Chief Risk and Compliance Officer and, as required, to appropriate government agencies."

5) follow practices consistent with robust anti-bribery and anti-corruption guidance and regulation.

Yes

<https://code.winrock.org/table-of-contents;>

[ART Ethical Standard July 2021 for website.pdf \(artredd.org\)](https://code.winrock.org/table-of-contents;)

ART Ethical Standards (<https://www.artredd.org/wp-content/uploads/2022/09/ART-Ethical-Standard-July-2021.pdf>), which sets guidance for the ART Advisory Board, along with the Winrock Code of Conduct (<https://code.winrock.org/table-of-contents/>), both set robust anti-bribery and anti-corruption guidance. The ART Secretariat is required to abide by this Code of Conduct.

Winrock's Anti-Corruption Policy can be found here (<https://code.winrock.org/anti-corruption-policy/>):

"Winrock has a zero-tolerance policy toward bribery and corruption in any form. Winrock is committed to observing the highest standards of ethical conduct in its operations throughout the world." More specifics are found below.

Anti-corruption and anti-bribery policies can be further found in the Financial Integrity portion of the Winrock Code of Conduct (<https://code.winrock.org/financial-integrity/>):

"All forms of bribery, kickbacks, and other corrupt practices are prohibited regardless of local customs. Winrock is committed to complying with all applicable anti-corruption laws. Winrock does not pay bribes, kickbacks or facilitation payments at any time for any reason. This includes to government officials as well as non-government officials. This applies equally to any person or firm who represents Winrock. The only possible exception is if a potentially improper payment is necessary to protect an individual's health or safety. In such a situation, you should immediately report the payment to the Chief Risk and Compliance Officer. Winrock staff are not permitted to request, solicit, or accept cash or fund transfers from beneficiaries or partners for program activities. All program monetary activity should flow through Winrock's bank accounts.

Key Definitions

- *Corruption* is the abuse of an entrusted power for private gain.

- *Bribery* means giving or receiving anything of value (or offering to do so) to obtain business or a financial or commercial advantage.
- *Kickbacks* are payments made with the intent to influence or gain something from a company or person.
- *Facilitation payments* are typically small payments to a low-level government official that are intended to encourage the official to perform his responsibilities."

6) Provide a summary description of your programme (300 – 500 words)

<https://www.artredd.org/about-us/>

ART is a standalone, independent program that develops and administers standardized procedures for crediting emission reductions and removals from national and large sub-national REDD+ programs.

ART is governed by an independent Advisory Board of Directors whose members represent a diverse group of objective, globally recognized experts. The ART Advisory Board is responsible for strategic guidance and for ensuring ART's environmental and social integrity are in line with its Immutable Principles.

Daily operations of ART are managed by the ART Secretariat, hosted by Winrock International.

ART's standard for the measurement, monitoring, reporting and verification of emission reductions and removals from the forest sector — The REDD+ Environmental Excellence Standard, known as TREES — represents the next step in the evolution of global efforts to protect and restore tropical forests.

TREES supports transformational climate action at scale, while upholding rigorous social and environmental integrity. Under TREES, countries and eligible subnational jurisdictions can generate verified emission reduction and removal credits by meeting precise and comprehensive requirements for:

- accounting and crediting
- monitoring, reporting and independent verification
- mitigation of leakage and reversal risks
- avoidance of double counting
- assurance of robust environmental and social safeguards
- and the transparent issuance of serialized units on a public registry

ART and TREES have been designed to help accelerate progress toward national scale accounting and implementation to achieve emissions reductions and removals at scale and to achieve Paris Agreement goals. TREES builds on early action pilot programs and is consistent with UNFCCC decisions including the Paris Agreement, the Warsaw Framework and the Cancún Safeguards.

1.2 Public Engagement, Consultation and Grievances

a) In addition to CORSIA requirements related to public engagement, consultation and grievances, confirm your organisation:

1) has processes for robust and transparent local and global stakeholder consultation processes, which provide for public comment and issue resolution.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>;
<https://www.artredd.org/trees/process-documentation/>;

<https://www.artredd.org/stakeholder-engagement-in-art/>

For any revisions to TREES, ART's process for a robust and transparent stakeholder consultation process is laid out in Section 1.2.2 (pg 14) of TREES 2.0:

“The ART Secretariat and ART Board will conduct a review of TREES at a minimum of every three years and update the Standard if deemed necessary, including input from technical expert committees and stakeholders as well as relevant decisions of the UNFCCC.

The Secretariat will solicit broad stakeholder input to TREES and future updates and revisions to TREES through a public comment period. TREES will be posted publicly for stakeholder review and consultation for at least 60 days prior to review by the Secretariat and Board. The Board will consider stakeholder comments and make decisions on any changes prior to adoption and publication of TREES. The Secretariat will prepare responses to submitted comments and post on the ART website the comments and responses along with the Board- approved version of the Standard.”

The TREES development process, stakeholder consultation, and Board approval documentation are publicly available here (<https://www.artredd.org/trees/process-documentation/>).

Furthermore, ART welcomes public comments and questions about the ART program and any Participant REDD+ Programs at any time as listed in the Stakeholder Engagement portion of the website (<https://www.artredd.org/stakeholder-engagement-in-art/>). This is specified in Section 12.5 (pg 20) of TREES 2.0:

“Stakeholders can submit comments and feedback to ART on an ongoing basis by contacting the ART Secretariat. In addition, subscribers to the ART listserv shall receive notification of the availability of new and relevant Participant documentation as it becomes publicly available to ensure that stakeholders have ample opportunity to submit comments to ART regarding these submissions. Comments submitted within 30 days of notice will be directed to the Participants to be addressed and will also be provided to the Validation and Verification Body at the beginning of Validation and Verification.”

Public comments relating to Participant REDD+ Programs are an integral part of the Validation and Verification process. Participants must conform with Section 12.5.4 (pg 61-62) of TREES 2.0, which pertains to effective participation:

“The full and effective participation of relevant stakeholders—in particular indigenous peoples and local communities—in actions referred to in paragraphs 70 and 72 of decision 1/CP16.

THEME 4.1. Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ actions.

Structural Indicator: Participants have in place legal frameworks, policies or programs to respect, protect and fulfill the right of all relevant stakeholders to participate fully and effectively, including timely access and culturally appropriate information prior to consultations, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework; access is established to recourse mechanisms to ensure the participation process is respected.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to respect, protect and fulfill the right to full, effective and timely participation in the design and implementation of REDD+ actions, as indicated in relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Relevant stakeholders have participated fully, effectively and timely in the design and implementation of REDD+ actions.

THEME 4.2. Promote adequate participatory procedures for the meaningful participation of indigenous peoples and local communities, or equivalent.

Structural Indicator: Relevant ratified international conventions, agreements, and/or domestic legal framework recognizes, respects, and protects the respective rights to participation of indigenous peoples, local communities, or equivalent, through their respective decision-making structures and processes, which requires appropriate procedures take place in a climate of mutual trust.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to promote the meaningful participation of indigenous peoples and local communities, or equivalent in the design, implementation and periodic assessments of REDD+ actions, according to their respective rights and decision-making structures and processes and to the relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Design, implementation, and periodic assessments of REDD+ actions were, where relevant, undertaken with the participation of indigenous peoples and/or local communities, or equivalent, including if applicable through FPIC, in accordance with relevant international and/or domestic and if applicable, subnational, legal framework, and in accordance with their respective rights and decision-making structures and processes.”

ART welcomes stakeholder comments regarding Participant REDD+ Programs, as listed in the Stakeholder Engagement portion of the website (<https://www.artredd.org/stakeholder-engagement-in-art/>). The process for how Validation and Verification Bodies must evaluate stakeholder comments and Participant responses to them is laid out in Section 3 (pg 11-20) of the Validation and Verification Standard (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>)

2) has processes for addressing grievances. The process shall be clear and transparent, ensure impartiality and where appropriate confidentiality, in the filing and resolution of grievances. Any applicable fees shall not impede legitimate access to the grievance process by civil society organisations or IPs & LCs.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>;
<https://www.artredd.org/wp-content/uploads/2023/05/ART-Complaints-Guidance-May-2023-Final.pdf>

ART’s process regarding complaints and appeals is listed in Section 16 (pg 70-71) of TREES 2.0:

“16.1 COMPLAINTS

All complaints relating to validation and verification should be directed to and resolved through the Validation and Verification Body’s complaints and appeals procedure. When a Participant or stakeholder objects to a decision made by ART representatives or the application of the ART program requirements, the following confidential complaint procedure shall be followed:

- I. The Participant or stakeholder sends a written complaint via email to [redd@winrock.org](mailto:red@winrock.org). The complaint must detail the following:
 - A. Description of the complaint with specific reference to TREES requirements, as applicable;
 - B. Supporting documentation provided for consideration by ART in the complaint resolution process; and
 - C. Complainant name, contact details, and organization.
- II. The ART Secretariat shall assign a representative to research and further investigate the complaint. The representative assigned to handle the complaint shall not have been involved with the issue that is the subject of the formal complaint.
- III. The Secretariat will provide a written response via email to the complainant detailing the Secretariat’s decision on the matter.

16.2 APPEALS

If a complaint remains unresolved after the conclusion of the complaint procedure, a Participant or stakeholder may appeal any such decision or outcome reached. The following confidential appeals procedure shall be followed:

- I. The Participant or stakeholder sends a written appeal via email to [redd@winrock.org](mailto:red@winrock.org). The appeal must detail the following:
 - A. Description of the appeal with specific reference to TREES requirements, as applicable;
 - B. Supporting documentation provided for consideration by ART in the appeal resolution process, including previous communication on the complaint and all relevant details of the previously implemented complaint procedure; and
 - C. Appellant name, contact details, and organization.

II. The Secretariat will convene a committee of representatives to review and discuss the matter. The committee will include a member of Winrock Senior Management or Board, a member of the ART Board of Directors, and one external expert selected by the appellant and approved by the Secretariat, all of whom will have equal votes. The committee may also include additional technical and/or subject matter expert or experts as necessary, who will not be able to vote. The committee members selected will depend on the subject matter and nature of the appeal. The appellant will be contacted if any additional information is needed or clarification is required. III. The decision reached by the committee shall be communicated via written response to the Participant or stakeholder. Any decision reached by the committee shall be final.”

There are no fees associated with ART’s grievance processes.

Further guidance on the process is available on the website here: (<https://www.artredd.org/wp-content/uploads/2023/05/ART-Complaints-Guidance-May-2023-Final.pdf>) All formal complaints and process updates are publicly available here: (<https://www.artredd.org/complaints/>).

For issues regarding to the performance of Validation and Verification Bodies, ART’s process is laid out in Section 3.12 (pg 20) of the TREES Validation and Verification Standard (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val- and-Ver-Standard-v2-Dec-2021.pdf>): “The ART Participant shall utilize the complaint and appeal procedure of the VVB for any issues regarding the performance of the VVB.”

The process for how Validation and Verification Bodies must evaluate stakeholder comments and Participant responses to public grievances is laid out in Section 3 (pg 11-20) of the Validation and Verification Standard (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>).

Furthermore, ART requires that Participant REDD+ programs must be implemented according to Cancun Safeguard B, specifically “Theme 2.4 Respect, protect, and fulfill access to justice”, as stated in Section 12.5.2 (pg 58-60) of TREES 2.0. This portion of the safeguard mandates a dispute resolution mechanism that is non-discriminatory and non-cost prohibitive.:

“THEME 2.4 Respect, protect, and fulfill access to justice.

Structural Indicator: Participants have in place procedures for guaranteeing non-discriminatory and non-cost prohibitive access to dispute resolution mechanisms at all relevant levels, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to facilitate access to dispute resolution mechanisms for stakeholders involved in the implementation of REDD+ actions including judicial and/or administrative procedures for legal redress, which, inter alia, provide access for indigenous peoples, local communities, or equivalent stakeholders with a recognized legal interest.

Outcome Indicator: Resolved disputes, competing claims, and effective recourse and remedies have been provided when there was a violation of rights, grievance, dispute or claim related to the implementation of REDD+ actions.”

2.1 Effective Registries (Retirement and Addressing Erroneous Issuance)

a) In addition to CORSIA requirements related to carbon credits in your carbon-crediting program registry, confirm that your organisation:

1) requires identification of the entity on whose behalf the carbon credit was retired

Yes

https://www.artredd.org/wp-content/uploads/2023/12/ARTRegistryOperatingProcedures_Nov-2023.pdf

Section 7.5 (pg 22-23) of the ART Registry Operating Procedures explains the mechanism for credit retirement on the ART Registry. Account Holders are always public on the ART Registry. Otherwise, “If credits are to be retired on Behalf of a Third Party, a new required field will appear where Account Holders must identify the Third Party.” Further, “Retirements are always required to be made public.”

Section 8 (pg 23-25) of the ART Registry Operating Procedures specifies which reports are publicly accessible to everyone on the ART Registry website. These include a report on Retired Credits: “This report lists all the TREES Credits retired within the ART Registry. The report displays the Account Holder, quantity of TREES Credits retired, reason for retirement, date of retirement, serial numbers, Program name, Program type, and Program jurisdiction/country.”

2) requires the identification of the purpose of retirement

Yes

https://www.artredd.org/wp-content/uploads/2023/12/ARTRegistryOperatingProcedures_Nov-2023.pdf

Section 7.5 (pg 22-23) of the ART Registry Operating Procedures explains the mechanism for credit retirement on the ART Registry. Account Holders must select a retirement reason when they seek to retire credits: “Select the retirement reason from the dropdown list.”

Section 8 (pg 23-25) of the ART Registry Operating Procedures specifies which reports are publicly accessible to everyone on the ART Registry website. These include a report on Retired Credits: “This report lists all the TREES Credits retired within the ART Registry. The report displays the Account Holder, quantity of TREES Credits retired, reason for retirement, date of retirement, serial numbers, Program name, Program type, and Program jurisdiction/country.”

3) has procedures to address erroneous issuance of carbon credits that identify remedial measures (e.g., cancellation, compensation through replacement) and the entities responsible for implementing these.

Yes

<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>

The process for addressing erroneous issuance of carbon credits is listed in Section 3.11 (pg 20) of the TREES Validation and Verification Standard:

“No TREES credits will be invalidated once issued. If an error is found in a previous validation or verification which necessitates either an increase or decrease in emission reductions, the adjustment required shall be made to the total emission reductions in the reporting period being verified when the error was discovered. If the emissions reductions in the current reporting period are insufficient to address the error, the remaining adjustment necessary shall carry over to the next reporting period, and so on, until the error has been fully compensated for.”

In the event of a credit issuance error, the Participant is ultimately responsible for making required adjustments in its reported totals for credits being sought. The VVB is responsible for reporting any suspected errors to the ART Secretariat and verifying appropriate adjustments are made. The ART Secretariat would provide an additional layer of oversight to ensure that the adjustment occurs. Transacted credits will never be cancelled by ART.

If there is no opportunity for a Participant to make an adjustment (for example, if the Participant leaves the program), then Section 11 (pg 6) of the ART Registry Terms of Use (<https://www.art-redd.org/wp-content/uploads/2021/12/ART-TOU-June-2020-.pdf>) specifies that the registry Administrator (ART Secretariat) may cancel credits in the event of an over-issuance:

“Administrator may cancel ART Credits held in Account Holder’s Account in accordance with the Operative Documents and the procedures set out by the Administrator. Administrator may cancel ART Credits on the Registry, including but not limited to, upon the occurrence of the following: (i) suspension of Account Holder’s Account pursuant to Section 23(d); (ii) closing of Account Holder’s Account pursuant to Section 25; (iii) to re-issue ART Credits on another approved registry; or (iv) in the event of an Over-Issuance.”

3.1 Information

a) In addition to CORSIA requirements, confirm that your organisation ensures that in relation to each mitigation activity that requests registration or that is registered, all relevant documentation relating to the mitigation activity is made publicly available (subject to confidentiality and proprietary, privacy and data protection restrictions) including:

1) all necessary information, such as spreadsheets used for calculations, to enable third parties to assess the social and environmental impacts of the mitigation activity and to replicate the GHG emission reduction or removal calculations (including baseline quantification), and assessment of additionality.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>
<https://www.artredd.org/trees/standard-and-templates/>

Section 15.2 (pg 69) in TREES 2.0 specifies that all approved and final TREES documents, program documentation, and Validation and Verification Reports will be made publicly available on the registry:

“All approved and final TREES documents listed in Section 2.4 shall be publicly available through the ART Registry. Participants may designate certain parts of the documentation as Commercially Sensitive Information (CSI). In these cases, redacted versions of TREES documentation can be made publicly available. However, this information—as well as any requested supporting documentation—must be available for review by the Secretariat and Board and the Validation and Verification Body (VVB).

For the sake of transparency, the Secretariat shall presume Participant information is available for public scrutiny, and demonstration to the contrary shall be incumbent on the Participant. The VVB shall check that any information requested as “commercially sensitive” meets the TREES definition of CSI. Subscribers to the ART listserv shall receive notification of the availability of new and relevant Participant documentation as it becomes publicly available to ensure that stakeholders have ample opportunity to submit comments to ART regarding these submissions. Comments submitted within 30 days of notice will be directed to the Participants to be addressed and will also be provided to the VVB at the beginning of Validation and Verification.”

The list of documents that must be made public is specified in Section 2.4 (pg 19) of TREES 2.0:

“Participants shall use the latest version of the template for each of the seven documents listed below when submitting documents to ART. Revised templates will be published three months prior to the date that they are required for use and version updates will not be required once a document has been submitted to the ART Secretariat or Validation and Verification Body.

Templates of all forms are available on the ART website. All sections of the template must be completed. In some instances, an alternative form of reporting may be acceptable for certain portions of the requirements to prevent a Participant from duplicating efforts. Approved exceptions are noted in the templates and when appropriate, a reference to the alternative reporting may be included.

The TREES documents are:

- TREES Concept
- TREES Registration Document
- TREES Monitoring Report
- TREES Validation and Verification Conflict of Interest Document
- TREES Validation Report
- TREES Verification Report
- TREES Variance Request Form

A summary of the information required in each is provided in Annex A. Instructions and additional information are included in each document template.”

A summary of information of what is required in each TREES document is specified in Annex A (pg 80-84) of TREES 2.0. Specifically, Section 10 of the TREES Registration Document template specifies that the Participant must provide a detailed description of the calculated crediting level, including description and supporting workbook.

Quick links to public reports on the ART Registry can be found here: <https://www.artredd.org/art-registry/>

2) a mitigation activity design document that includes:

- i. a non-technical summary.**
- ii. detailed information on the mitigation activity, including its location and proponents.**
- iii. a description of the technology or practices applied.**
- iv. the environmental and social impacts.**
- v. the methodology used.**
- vi. information on how the methodology is and has been applied for the purpose of determining the baseline, demonstrating additionality and quantifying GHG emission reductions or removals.**

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>;

<https://www.artredd.org/trees/standard-and-templates/?sub=templates>

The TREES Registration Document (TRD) and TREES Monitoring Report (TMR) provide all relevant information relating to the mitigation activity. Annex A (pg 81-83) in TREES 2.0 specifies what must be included in the TRD and TMR, which must be made public on the ART Registry per Section 15.2 of TREES 2.0:

“TREES Registration Document

The TREES Registration Document and attachments provide a full description of how the Participant meets and plans to meet the requirements of TREES. This includes:

Contact information including country or jurisdiction and primary TREES contact

Partners in preparing the documentation, if any, including additional government agencies, NGOs, and/or additional technical consultants and a description of their roles

Crediting period dates and reference period dates

Accounting area including georeferenced GIS shape files of the accounting area (subnational or national) boundaries and percentage of national forest area covered by the accounting area

Description of how the Participant meets the eligibility criteria outlined in Section 3 of this Standard

Description of ownership rights to ERRs to be issued by ART

Disclosures about participation in other REDD+ crediting or payment-for-performance programs and/or REDD+ Project(s) within the proposed area regardless of credit ownership

TREES Monitoring Report

The TREES Monitoring Report is submitted to the ART Registry prior to each verification. Each report must cover a minimum of 12 months representing one calendar year and is required to be submitted within twelve months following the end of calendar years 1, 3, and 5 of each crediting period. A TREES Monitoring Report

may be optionally submitted following the end of calendar years 2 and 4. The TREES Monitoring Report outlines the ongoing performance of the Participant including a summary of activities conducted and the data collected and quantified for the ERRs over the reporting period. These include:

1. Crediting period start and end date
2. Reporting period start and end date
3. Summary of REDD+ activities
4. Description of on-going conformance with the Cancún Safeguards
5. Emissions from deforestation and degradation (if applicable) for the reporting period, including any changes in methodology, stratification, and including a description of the quantification and data collection since the most recently submitted report, and descriptions of how data were interpolated and prorated by calendar year
6. If applicable, removals data and calculations including any changes in methodology, stratification, and including a description of the quantification and data collection since the most recently submitted report, and descriptions of how data were interpolated and prorated by calendar year
7. Data storage and sharing plans
8. Reversal and leakage risk assessment results
9. Report of reversal (if any)
10. Uncertainty calculations
11. ERR calculation description and supporting workbook”

The Registration Document and Monitoring Report templates can be found here:

<https://www.artredd.org/trees/standard-and-templates/?sub=templates>.

For the non-technical summary (i), Section 15 of the TRD template requires the Participant to provide a description of the country’s REDD+ implementation plan strategy, and Section 15 of the TMR requires the Participant to provide a summary of activities implemented during the reporting period in line with the program’s REDD+ implementation plan strategy.

Quick links to public reports on the ART Registry can be found here: [https://www.artredd.org/art- registry/](https://www.artredd.org/art-registry/)

3) For Categories listed in 9.1 b) 1, information relating to the monitoring and compensation period. URL:

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

ART is a jurisdictional REDD+ crediting program, covered in 9.1 d), so this criterion does not apply.

b) Confirm that your organisation has processes to ensure that where requests are made in relation to information that is missing from your website and/or registry, that information is provided (subject to confidentiality and proprietary, privacy and data protection restrictions) and made public alongside other relevant public information.

Yes

<https://www.artredd.org/stakeholder-engagement-in-art/>; <https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Interested stakeholders can sign up for ART’s newsletter to be notified once all relevant documentation relating to program Participants and their mitigation activities is made publicly available. Section 15.2 (pg 69) of TREES 2.0 specifies that “Subscribers to the ART listserv shall receive notification of the availability of new and relevant Participant documentation as it becomes publicly available to ensure that stakeholders have ample opportunity to submit comments to ART regarding these submissions. Comments submitted within 30

days of notice will be directed to the Participants to be addressed and will also be provided to the VVB at the beginning of Validation and Verification.”

Stakeholders can request information that is missing from the website and/or registry by messaging ART. This is covered by the Stakeholder Engagement section of the website, which specifies that requests may be submitted in any language to REDD@winrock.org.

4.1 Robust Independent Third-Party Validation and Verification

a) In addition to CORSIA requirements, in relation to validation of mitigation activities and verification of GHG emission reductions and removals, confirm your organisation:

1) requires VVBs to be accredited by a recognised international accreditation standard (e.g., according to the current edition of ISO 14065 and ISO 14066, or per rules relating to the UNFCCC Kyoto Protocol Clean Development Mechanism or Paris Agreement Article 6, paragraph 4 Supervisory Body).

Yes

<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>;
<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

ART specifies that VVBs must be accredited for ISO 14065. This is listed in Section 2.1.1 (pg 7) of the TREES Validation and Verification Standard:

“Validation and Verification Bodies (VVBs) must be accredited for ISO 14065 with ART included in its scope by an International Accreditation Forum (IAF) member with whom ART has a Memorandum of Understanding (MOU). Applicants may be provisionally approved by the ART Secretariat while seeking accreditation if the VVB can demonstrate that it has both applied for accreditation for ART with an IAF member with whom ART has an MOU or is in the process of developing an MOU and is currently accredited for ISO 14065 and the forestry sector under a different Greenhouse Gas Program.”

This requirement is also listed in Section 14.2 (pg 68) of TREES 2.0:

“Validation and Verification Bodies shall be accredited for validation and verification by an accreditation body that is a member of the International Accreditation Forum (IAF) as outlined in the TREES Validation and Verification Standard. Validation and Verification Bodies shall also complete an application and an Attestation of Validation and Verification Body to be an approved ART Validation and Verification Body. This process serves to ensure the Validation and Verification Body has the technical capabilities, qualifications, and resources to successfully complete a TREES validation and verification. Additional detail regarding the process and required capabilities, qualifications, and resources are provided in the TREES Validation and Verification Standard.”

2) has a process for managing VVB performance, including systematic review of validation and verification activities, reports and remedial measures to address performance issues including measures to ensure that poor VVB performance is reported to the relevant accreditation body, and provisions to suspend or revoke the participation of a VVB in the program.

Yes

<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>

ART’s process for managing VVB performance includes training and quarterly meetings as listed in Section 2.3 (pg 8) of the TREES Validation and Verification Standard:

“All lead verifiers from provisionally approved or approved VVBs must complete training on TREES prior to beginning validation or verification activities. The ART Secretariat will provide this training either on-line or in-person. Additional VVB staff or verification team contractors may also attend the training but are not required to do so. The training will not be open to the public.

A representative from each approved VVB must attend a quarterly meeting with the ART Secretariat. During these meetings, the ART Secretariat will address questions and/or provide clarifications to all VVBs to promote a consistent understanding of TREES and implementation of validation and verification activities.

As appropriate, the ART Secretariat may host additional trainings or issue guidance to highlight changes to TREES or new program requirements.”

ART’s process for monitoring and addressing VVB performance is listed in Section 2.5 (pg 8-10) of the TREES Validation and Verification Standard:

“As part of their initial and ongoing accreditation process, VVBs will be monitored by their accreditation body through desk reviews as well as field audits. Any nonconformances identified during an accreditation witness audit or ongoing surveillance or reassessment audits will be addressed through the accreditation body’s audit process and the ART Secretariat will follow any work restrictions or limitations imposed on a VVB by their accrediting body.

The ART Secretariat will also monitor the performance of the VVBs approved under ART in order to ensure consistency between VVBs and to improve the program. As required in TREES, the ART Secretariat will conduct completeness checks of all the validation and verification reports and associated documentation to ensure the VVBs followed the requirements outlined in TREES and in the TREES VVS. The ART Secretariat will also review finding resolutions to ensure correct interpretation of TREES and consistency between VVBs. These reviews may result in outcomes such as the development of new guidance documents, updates to existing guidance documents, additional training for VVBs, or potential issues being identified to VVBs.

The ART Secretariat may also be informed of potential issues through the public comment email available on the ART website. If the ART Secretariat identifies a potential issue with the performance of a VVB, the ART Secretariat will act as follows based on the severity of the issue: [see table on pg 9-10]

Issue Category: High severity

Description: Issues such as deliberate misstatements on a conflict of interest review, fraud, or other such serious issues

Actions Taken: The ART Secretariat will report the issue to the appropriate IAF accreditation body for review and action. The VVB may continue to work on validations or verification in progress but may not issue validation or verification opinions or begin new validations or verifications until the issue has been resolved to the satisfaction of the IAF accreditation body.

Issue Category: Medium severity

Description: Issues with the internal systems, policies and procedures used by the VVB in performing the audit which could negatively impact the effectiveness of the audits performed. For example, repeated inconsistent application of TREES which indicates a training process issue.

Actions Taken: The ART Secretariat will communicate the concern to the VVB. The VVB must develop a plan to address the issue including a timeline for its implementation which must be approved by the ART Secretariat. If the issue is not addressed as agreed, the issue is elevated to high severity and communicated to the IAF accreditation body.

Issue Category: Low severity

Description: Issues such as incorrect form usage, unintentional mistakes in calculation review, or similar issues

Actions Taken: The ART Secretariat communicates the issue to the VVB and requests that the issue be corrected. The VVB is encouraged to review its processes to take preventative actions as appropriate."

B – EMISSIONS IMPACT

5.1 Methodology Approval

a) In addition to CORSIA requirements related to Clear Methodologies and Protocols and their Development Process, please confirm that your organisation has a process for developing and adopting updates to existing quantification methodologies.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 1.2.2 (pg 14) of TREES 2.0 specifies the development and revision processes related to ART's standard (TREES). This covers the process for developing and adopting updates to existing quantification methodologies:

"The ART Secretariat and ART Board will conduct a review of TREES at a minimum of every three years and update the Standard if deemed necessary, including input from technical expert committees and stakeholders as well as relevant decisions of the UNFCCC. The Secretariat will solicit broad stakeholder input to TREES and future updates and revisions to TREES through a public comment period. TREES will be posted publicly for stakeholder review and consultation for at least 60 days prior to review by the Secretariat and Board. The Board will consider stakeholder comments and make decisions on any changes prior to adoption and publication of TREES. The Secretariat will prepare responses to submitted comments and post on the ART website the comments and responses along with the Board-approved version of the Standard."

Details of previous consultations and the development process of existing quantification methodologies can be found in the Process Documentation

<https://www.artredd.org/trees/process-documentation/>

b) Confirm your organisation's approved methodologies or general carbon-crediting program provisions address the following essential components:

- 1. applicability or eligibility criteria.**
- 2. determination of the accounting boundary.**
- 3. determination of additionality (to the extent this is not covered in other general carbon crediting program provisions).**
- 4. establishing the baseline scenario.**
- 5. quantification of GHG emission reductions or removals.**
- 6. monitoring practices.**

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

The TREES methodology and general program rules address all the listed essential components. This is stated in Sections 3, 4, 5, and 6 of TREES 2.0.

Section 3.1 (pg 21-23) addresses eligibility for entities and accounting boundaries.

Section 3.2 (pg 23) addresses eligibility of activities.

Section 3.3 (pg 23-24) addresses determination of additionality.

Section 4 (pg 25-32) addresses quantification of GHG emission reductions and removals.

Section 5 (pg 33-39) addresses establishing the baseline scenario, called the Crediting Level in TREES.

Section 6 (pg 40) addresses monitoring practices.

c) Confirm that your organisation requires that, prior to approval, new methodologies and major revisions of existing methodologies undergo review by a group of independent experts and a public stakeholder consultation.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 1.2.2 (pg 14) of TREES 2.0 specifies the process for how the adoption of revisions to TREES must proceed. This includes input from technical experts and a public stakeholder consultation.

“The ART Secretariat and ART Board will conduct a review of TREES at a minimum of every three years and update the Standard if deemed necessary, including input from technical expert committees and stakeholders as well as relevant decisions of the UNFCCC. The Secretariat will solicit broad stakeholder input to TREES and future updates and revisions to TREES through a public comment period. TREES will be posted publicly for stakeholder review and consultation for at least 60 days prior to review by the Secretariat and Board. The Board will consider stakeholder comments and make decisions on any changes prior to adoption and publication of TREES. The Secretariat will prepare responses to submitted comments and post on the ART website the comments and responses along with the Board-approved version of the Standard.”

d) Confirm that your organisation has procedures to review, suspend and/or withdraw the use of methodologies where the carbon-crediting program has determined, based on evidence, that GHG emission reductions or removals are being overestimated or that additionality might not be ensured.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 1.2.2 (pg 14) of TREES 2.0 specifies that the ART Secretariat and ART Advisory Board conduct a review of TREES to critically examine each element of the standard at a minimum of every three years and update the Standard if deemed necessary, so this criterion is met during this process. More frequent reviews may occur, such as when sufficient new data is available to evaluate eligibility and/or additionality requirements, including for instances of overestimation of GHG ERRs.

“The ART Secretariat and ART Board will conduct a review of TREES at a minimum of every three years and update the Standard if deemed necessary, including input from technical expert committees and stakeholders as well as relevant decisions of the UNFCCC. The Secretariat will solicit broad stakeholder input to TREES and future updates and revisions to TREES through a public comment period. TREES will be posted publicly for stakeholder review and consultation for at least 60 days prior to review by the Secretariat and Board. The Board will consider stakeholder comments and make decisions on any changes prior to adoption and publication of TREES. The Secretariat will prepare responses to submitted comments and post on the ART website the comments and responses along with the Board- approved version of the Standard.”

5.2 Requirements for Quantifying GHG Emission Reductions or Removals

a) In addition to CORSIA requirements, confirm that your organization does:

1) clearly define a carbon credit as one metric tonne of CO₂ equivalent of GHG emission reductions or removals.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 4 (pg 25) of TREES 2.0 meets this requirement by defining a TREES Credit as “a greenhouse gas emission reduction or removal enhancement, denominated in metric tons of CO₂e, quantified and verified pursuant to TREES that is serialized and issued on the ART Registry as a TREES Credit”.

2) disclose the global warming potential (GWP) values used to calculate the CO₂ equivalence.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 4 (pg 25) of TREES 2.0 meets this requirement by disclosing the GWPs values that must be used:

“ART requires Participants to calculate GHG reductions based on the 100-year Global Warming Potentials (GWPs) in the IPCC Assessment Report that is used by the host country in NDC reporting, with the goal for all reporting to include GWPs in the IPCC Fifth Assessment Report. This should be accomplished in a way that ensures that both reference period and reported annual emissions under ART apply the same GWPs. A plan for eventual application of the IPCC Fifth Assessment Report must be submitted to ART in the TREES Registration Document unless the transition has already occurred.”

3) define the length of crediting periods, including the total length of combined crediting periods

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 2.3 (pg 18) of TREES 2.0 defines the length of the crediting period: “The crediting period under TREES shall be five calendar years. The initial crediting period may begin up to four calendar years prior to the year the Participant submits the TREES Concept Note but may not overlap with the historical reference period used to determine the initial crediting level. All subsequent crediting periods shall begin on the date following the end date of the previous crediting period. The crediting period may be less than 5 years only in cases where the Participant is subnational, and must therefore terminate its crediting period on December 31, 2030, per section 3.1.1 of this Standard.”

ART does not set a limit on total length of combined crediting periods, with the stated exception of subnational accounting areas only permitted until the end of 2030. This is clarified in the FAQ section of the ART website (<https://www.artredd.org/faqs/#art>). For Participants who wish to generate CORSIA-eligible credits, Section 6.2 (pg 40) of TREES 2.0 specifies a minimum length of combined crediting periods: “For Participants that wish to have credits deemed eligible for ICAO’s Carbon Offsetting Scheme for International Aviation (CORSIA), TREES requires that the Participant agree to monitor, report and verify under TREES for a minimum of four five-year crediting periods (20 years).”

4) provide guidance on steps and requirements for renewal of the crediting periods. Any renewal of the crediting period shall include a reassessment of the baseline scenario, including whether the conditions and barriers at the start of the mitigation activity still prevail, and an update of relevant parameters used to calculate emissions reductions and removals.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 2.3 (pg 18) of TREES 2.0 specifies the process for the renewal of crediting periods, including that the crediting level (baseline scenario) shall be recalculated in accordance with Section 5 (Crediting Level):

“The crediting period under TREES shall be five calendar years. The initial crediting period may begin up to four calendar years prior to the year the Participant submits the TREES Concept Note but may not overlap with the historical reference period used to determine the initial crediting level. All subsequent crediting periods shall begin on the date following the end date of the previous crediting period. The crediting period

may be less than 5 years only in cases where the Participant is subnational, and must therefore terminate its crediting period on December 31, 2030, per section 3.1.1 of this Standard.

The crediting period renewal process occurs as outlined in Section 2.2. The Participant shall submit a revised TREES Registration Document for validation following the first year of a new crediting period, along with its Year 1 TREES Monitoring Report for verification. The crediting level shall be recalculated in accordance with Section 5.”

Section 4.1.2 (pg 29) specifies that “Emission factors shall be reevaluated and where necessary updated every five years in line with crediting level updates and must be consistent with the reference period”. Section 4.1.3 (pg 30) specifies that “Removal factors shall be reevaluated and where necessary updated every five years in line with crediting level updates and must be consistent with the reference period (where applicable).”

5) assess the overall uncertainty of emission reductions or removals associated with an activity type and/or require that the mitigation activity proponent assess the overall uncertainty in accordance with an approved methodology. In estimating overall uncertainty all causes of uncertainty shall be considered, including assumptions (e.g., baseline scenario), estimation equations or models, parameters (e.g., representativeness of default values), and measurements (e.g., the accuracy of measurement methods). The overall uncertainty shall be assessed as the combined uncertainty from individual causes.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 8 (pg 45-46) of TREES 2.0 specifies the process for assessing uncertainty. TREES requires deductions for uncertainty corresponding to the calculated risk of over-crediting:

“TREES requires that estimates of emission reductions and removals are adjusted based on estimated uncertainty to minimize the risk of over-crediting. Participants shall endeavor to minimize all forms of uncertainty. Requirements to track uncertainty and to avoid systematic bias are given in Section 4 (Carbon Accounting).

Under TREES, uncertainty shall be quantified in terms of the half-width of the 90% confidence interval as a percentage of the estimated emissions. Sampling errors must be estimated and included in the uncertainty calculation.

Model and allometric errors are excluded [In cases where emission factors are derived from biomass maps, uncertainty of this approach must be included. Good practices on how to calibrate and validate biomass maps can be found in: https://lpvs.gsfc.nasa.gov/PDF/CEOS_WGCV_LPV_Biomass_Protocol_2021_V1.0.pdf], as such errors are considered consistent between emissions in the crediting level and crediting periods, and thus the transaction cost and capacity building needed to include far outweigh any benefit in uncertainty determination.

Uncertainty shall be assessed on both activity data and emission factors. Errors shall be propagated between sources using Approach 2 (Monte Carlo simulation). Monte Carlo simulations shall use the 90% confidence interval and a simulation n of 10,000. The bootstrapping method may be used where the probability density function is unknown. The simulations will form the basis for estimations both of value and uncertainty at each step, as the simulated sum of components will be more accurate than an arithmetic approach. Thus, simulated values should replace arithmetic values in Section 10 (Calculation of Emission Reductions and Removals). [Monte Carlo guidance is available on the ART website.]

Participants must take an uncertainty deduction corresponding to the calculated risk of over-crediting for the calculated emission reductions in accordance with Equation 10.

At the end of each crediting period the Participant may calculate an uncertainty deduction based on the summed uncertainty of gross emission reductions and removals during the total period of ART participation (calculated from summed reference emissions minus summed crediting period emissions or removals). In cases where the uncertainty contributions to date exceed this total deduction number, additional TREES credits will be issued into the Participant’s registry account.”

This criterion appears to be written for project scale only. TREES includes all sources of error appropriate for a jurisdictional scale, including those that can be addressed by Participants. TREES excludes model and

allometric errors, as such errors are considered consistent between emissions in the crediting level and crediting periods, and thus the transaction cost and capacity building needed to include far outweigh any benefit in uncertainty determination. ART excludes model and allometric errors because at a jurisdictional scale, this is a resource intensive and mostly academic exercise to quantify uncertainty that cannot be reduced. ART considers it punitive to include this as a requirement as this error is in essence “background uncertainty” that all credits have. In speaking with technical assistance providers, there is an extremely limited number of academics who could assist countries with this analysis, and its inclusion would likely prevent Participants from joining ART.

6) have a systematic approach to ensuring the conservativeness of quantification methodologies it approves for use.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

TREES quantification methodologies are developed to be conservative, as this is aligned with ART Immutable Principle of “embodying high environmental integrity” (pg 12). This includes evaluating crediting approaches, ensuring deductions for uncertainty, leakage and risk of reversals are appropriate, and ensuring a robust process for evaluating variance requests.

- The ART Secretariat and ART Advisory Board facilitates the approach of developing and approving new methodologies, including ensuring that they are conservative. This is facilitated by engaging with expert committees, where topics such as conservativeness of methodologies are evaluated:

“The ART Secretariat is responsible for:

Drafting, maintaining, and revising Standards for ART Board approval.

Developing documentation templates and guidance documents.

Convening technical committees as deemed necessary by the ART Board.” (pg. 13)

- Variances are only allowed if they do not negatively affect conservativeness. Requests for variances on technical issues are at a minimum reviewed by the ART Secretariat and the ART Advisory Board. Experts may be engaged as necessary depending on the nature of the request. Per Section 11 (pg 54) of TREES:

“Participants may propose variances to this Standard where they do not negatively affect the conservativeness of the ERR estimate or they improve the accuracy of the data used. Variances may not be proposed regarding eligibility criteria or crediting level determination and may only apply to methodological or monitoring requirements. Participants shall submit proposed variances to the ART Secretariat for review. The Secretariat will approve or reject the variance, provided that the ART Board does not object to the Secretariat’s recommendation.

Variances apply to a specific Participant and will be published publicly in the Participant’s TREES documentation. A full list of approved variances will not be made public as they are not modifications to the Standard and do not serve as precedent. Participants shall provide evidence that the proposed variance is conservative or represents an improvement in data accuracy.”

7) require in its program documents that existing government policies and legal requirements that lower GHG emissions (e.g., feed-in tariffs for renewable energy, minimum product efficiency standards, air quality requirements, or carbon taxes) be included when determining the baseline emissions. Your organisation may have provisions to consider the level of enforcement of such policies and legal requirements as well as any associated grace periods.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 3.2 (pg 23) of TREES 2.0 specifies eligible activities and Section 4.5 (pg 32) specifies the scope of pools and gases that must be included when determining baseline emissions. A jurisdictional program

captures all forest-based emissions within the boundaries of the accounting area of the eligible entity (defined in Section 3), so all existing government policies and legal requirements are captured:

“Activities that are eligible under TREES include all REDD+ activities except removals from forests remaining forest.

Each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation and each subsequent TREES Monitoring Report which outlines the new and ongoing programs or activities including locations planned to achieve the ERRs. It is expected that the implementation plan will be the National REDD+ Strategies/Action Plan developed in accordance with the Warsaw Framework. If a different implementation plan is submitted under TREES, the Participant must explain any differences between the two plans. In the case when a Participant is using a subnational accounting area, the Participant must specify which REDD+ interventions from its National REDD+ Strategies/Action Plan are relevant to the subnational accounting area.” (pg 23)

“Estimates of changes/emissions from the primary pools/gas must result from IPCC Tier 2/3 methods. All other pools and gases may be excluded where conservative OR where the associated emission is equivalent to less than 3% of emissions (and the sum of emissions from excluded pools and gases does not exceed 10% of emissions). If included, secondary pools/gases may be calculated using literature or IPCC Tier 1 calculation approaches, but the approach used may not be at a lower tier than that used in the national inventory. The pools included shall remain fixed for each crediting period and once included, pools may not be excluded in future crediting periods.” (pg 32)

5.3 Ex-Post Determination of Emission Reductions or Removals

a) Carbon credits that are issued ex-ante are not CCP eligible. If your organisation supports both ex-ante and ex-post issuance, confirm it has procedures in place to transparently identify units that are issued ex-post and are thus eligible under the ICVCM.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

ART only issues ex-post credits. ART does not allow ex-ante crediting. This is specified in Section 3.5 (pg 24) of TREES 2.0:

“ART will not issue TREES credits for ERRs that have not yet occurred or that have not yet been verified by an ART-approved Validation and Verification Body.”

6.1 No Double Issuance (Double Registration)

a) Confirm your organisation has provisions in place to:

1) prevent the registration of any mitigation activity that has been registered under another carbon-crediting program and is still active under that program; and

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 13.1 (pg 65) of TREES 2.0 explains ART’s process to prevent double issuance resulting from double registration. If duplicate registration were discovered, then provisions to avoid double counting as outlined below would be required and enforced:

“Double issuance occurs when more than one unique unit is issued for a single ERR, within the same program/registry or when more than one program/registry issues unique units for a single ERR. To mitigate the risk of double issuance, TREES requires the disclosure of any verified or issued emission reductions in the same accounting area, including credits from projects, which will be deducted from TREES issuance volume, checks of duplicate registration under other programs (including offset programs) and requirements for disclosure of other registrations, as well as for cancellation of the units on one registry prior to re-issuance on another.”

Annex B (pg 85-91) in TREES 2.0 specifies ART's requirements for how Participants must avoid double counting to generate eligible units for ICAO's CORSIA.

2) ensure that it does not issue carbon credits for GHG emission reductions or removals where another program has issued credits to the same mitigation activity and/or for the same GHG emission reductions or removals and has not cancelled those credits for the purpose of avoiding double issuance.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 13.1 (pg 65) of TREES 2.0 explains ART's process to prevent double issuance. ART mandates that any verified emissions reductions or removals credits from the same accounting area that are issued by another program must be deducted from the TREES issuance volume:

“To mitigate the risk of double issuance, TREES requires the disclosure of any verified or issued emission reductions in the same accounting area, including credits from projects, which will be deducted from TREES issuance volume, checks of duplicate registration under other programs (including offset programs) and requirements for disclosure of other registrations, as well as for cancellation of the units on one registry prior to re-issuance on another.”

6.2 No Double Use

a) Confirm your organisation has registry provisions that prevent the further transfer, retirement or cancellation of a carbon credit once it has been cancelled or retired.

Yes

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>;

<https://www.art-redd.org/wp-content/uploads/2021/12/ART-TOU-June-2020-.pdf>;

https://www.artredd.org/wp-content/uploads/2023/12/ARTRegistryOperatingProcedures_Nov-2023.pdf

Section 13.2 (pg 65-66) of TREES 2.0 explains how the ART program prevents double use:

“To prevent double use, TREES requires clear proof of ownership upon issuance and tracking of ownership of credits within the registry by serial number and account. In addition, double selling will be prohibited through rules in the legal Terms of Use agreement to be executed by all ART Registry account holders, which will expressly prohibit double use of credits and prohibit the transfer of ownership of credits off-registry.”

Sections 9, 10, and 11 (pg 6) of the ART Registry Terms of Use specify that credits that have been cancelled or retired will not be reversed. This prevents the further transfer, retirement or cancellation of a carbon credit once it has been cancelled or retired:

“9. Retirement of ART Credits

Subject to Section 15(b), Account Holder may retire ART Credits in accordance with the Operative Documents and the procedures set out by Administrator. Account Holder may retire ART Credits for the use by an Account Holder toward satisfying Account Holder's NDC obligations under the Paris Agreement or toward meeting voluntary targets. Account Holder's action to retire ART Credits in accordance with this Section is irrevocable, and Account Holder acknowledges that any such instruction will not be reversed.

10. Surrender of ART Credits

Account Holder may surrender ART Credits in accordance with the Operative Documents and the procedures set out by Administrator. Account Holder may surrender ART Credits for the use of such ART Credits in a compliance program. Account Holder's action to surrender ART Credits in accordance with this Section is irrevocable, and Account Holder acknowledges that any such instruction will not be reversed.

11. Cancellation of ART Credits

(a) Administrator may cancel ART Credits held in Account Holder's Account in accordance with the Operative Documents and the procedures set out by the Administrator. Administrator may cancel ART Credits on the Registry, including but not limited to, upon the occurrence of the following: (i) suspension of Account Holder's Account pursuant to Section 23(d); (ii) closing of Account Holder's Account pursuant to Section 25; (iii) to re-issue ART Credits on another approved registry; or (iv) in the event of an Over-Issuance. (b) Administrator and Account Holder acknowledge and agree that, once Administrator has cancelled the ART Credits, neither Administrator nor Account Holder will take any action to exercise or purport to exercise any right or interest, or deal with or otherwise use, the cancelled ART Credits."

Section 18 (pg 14) of the ART Registry Terms of Use specifies that:

"Account Holder shall not engage in double-counting of ART Credits in any of its forms. In the event Account Holder becomes aware that any ART Credits may be or have been subject to Double-Counting, Account Holder shall immediately notify the Administrator in writing with the details of such Double-Counting. In the event the Administrator becomes aware or reasonably believes that any ART Credits may be or have been subject to Double-Counting, the Administrator may immediately suspend the Accounts associated with such Double-Counting and take action in accordance with these Terms of Use, including Section 23, and the Operative Documents."

Section 6.3 (pg 19) of the ART Registry Operating Procedures explains how retirement sub-accounts in the registry prevent any further use of the retired credit:

"A single default Retirement sub-account will be established when an Account Holder registers with the ART Registry. An Account Holder may establish additional Retirement sub-accounts, as needed. A Retirement sub-account is used as a repository for ART Registry credits that the Account Holder wants to designate as retired. ART Registry TREES Credits in a Retirement sub-account are no longer transferable to another party and serve as an electronic record or proof of retirement. Similarly, ART Registry TREES Credits in a Retirement sub-account cannot be transferred into any other sub-account, including another Retirement sub-account (if an Account Holder has multiple Retirement sub-accounts). The Retirement sub-account is effectively the last resting place for an ART Registry TREES Credit.

There is only one way for ART Registry TREES Credits to be deposited in the Retirement sub-account; they must be transferred into the Retirement sub-account by the Account Holder from one of his/her Active accounts. Account Holders follow the process outlined in Section 7.5, indicating the retirement reason and if retired on behalf of a third-party, indicating the party on whose behalf the credits are retired."

Section 7.4 (pg 21-22) of the ART Registry Operating Procedures explains how cancelled credits can no longer be used in any other way:

"After the cancellation has been initiated, the ART Registry Administrator is notified of the cancellation request and will proceed to confirm the cancellation. Once credits are cancelled, they are no longer active and can no longer be transferred or retired."

C – SUSTAINABLE DEVELOPMENT**7.1 Assessment and Management of Environmental and Social Risks**

a) In addition to CORSIA requirements relating to Safeguards System and Sustainable Development Criteria, confirm your organisation requires mitigation activity proponents to:

1) abide by national and local laws, objectives, programs and regulations and where relevant, international conventions and agreements.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

2) assess associated risks of negative environmental and social impacts with regard to the safeguards contained in criteria 7.2 to 7.8 (inclusive), taking into account the scope and scale of the mitigation activity.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

3) ensures FPIC processes for IPs and LCs, where applicable; and conduct stakeholder consultations, including local stakeholders as part of project design and implementation in a manner that is inclusive, culturally appropriate, and respectful of local knowledge, take these consultations into account and respond to local stakeholders' views.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

b) Where, pursuant to 7.1 a) 2), the mitigation activity proponents have assessed that the mitigation activity poses risks of negative environmental and/or social impacts with regard to any of criteria 7.2 - 7.8 (inclusive) confirm your organisation requires the mitigation activity proponents to:

1) include measures, commensurate with the identified risks, to minimise and address such negative environmental and/or social impacts, in validated design documents prior to registration.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

2) include information on the measures implemented pursuant to 1), commensurate with the identified risks in the monitoring report.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.2 Labour Rights and Working Conditions

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) provides safe and healthy working conditions for employees.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

2) provides fair treatment of all employees, avoiding discrimination and ensuring equal opportunities.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

3) prohibits the use of forced labour, child labour, or trafficked persons, and protects contracted workers employed by third parties.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.3 Resource Efficiency and Pollution Prevention

a) Your organisation requires mitigation activity proponents to ensure that the mitigation activity minimises:

1. pollutant emissions to air
2. pollutant discharges to water, noise and vibration
3. generation of waste and release of hazardous materials, chemical pesticides and fertilisers

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:

1. whether the mitigation activity results in pollutant emissions to air, pollutant discharges to water, noise and vibration, the generation of waste, the release of hazardous materials, chemical pesticides and fertilisers.
2. where the mitigation activity results in any of the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1).

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.4 Land Acquisition and Involuntary Resettlement

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity avoids, or where this is not feasible, minimises forced physical and/or economic displacement.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:

1. whether the mitigation activity results in forced physical and/or economic displacement;
2. where the mitigation activity results in the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1)

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.5 Biodiversity Conservation

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) avoids, or where this is not feasible, minimises negative impacts on terrestrial and marine biodiversity and ecosystems.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+.

2) protects the habitats of rare, threatened, and endangered species, including areas needed for habitat connectivity.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+.

3) does not convert natural forests, grasslands, wetlands, or high conservation value habitats.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+.

4) minimises soil degradation and soil erosion.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+.

5) minimises water consumption and stress in the mitigation activity.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+.

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:

1. whether the mitigation activity has negative impacts on terrestrial and marine biodiversity and ecosystems, on habitats of rare, threatened, and endangered species, on soil degradation and soil erosion, and on water consumption and water stress.

2. where the mitigation activity results in any of the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1).

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.6 Indigenous Peoples, Local Communities and Cultural Heritage

a) Where the mitigation activity directly or indirectly impacts IPs & LCs, including livelihoods, ancestral knowledge and cultural heritage, confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) recognises, respects and promotes the protection of the rights of IPs & LCs in line with applicable international human rights law, and the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

2) identifies the rights-holders possibly affected by the mitigation activity (including customary rights of local rights holders).

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

3) when relevant to circumstances, has applied the FPIC process.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

4) does not force eviction or any physical or economic displacement of IPs & LCs, including through access restrictions to lands, territories, or resources, unless agreed upon with IPs & LCs during the FPIC process.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

5) preserves and protects cultural heritage consistent with IPs & LCs protocols/rules/plans on the management of cultural heritage or UNESCO Cultural Heritage conventions.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

b) Where the mitigation activity directly or indirectly impacts IPs & LCs, including livelihoods, ancestral knowledge and cultural heritage, confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.7 Respect for Human Rights, Stakeholder Engagement

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) avoids discrimination and respects human rights.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

2) abides by the International Bill of Human Rights and universal instruments ratified by the host country.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

3) takes into account and responds to local stakeholders' views.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards, or that it has put in place the measures referred to in 7.1 b) 1) above.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.8 Gender Equality

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity: 1. provides for equal opportunities in the context of gender 2. protects against and appropriately responds to violence against women and girls 3. provides equal pay for equal work

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.9 Robust Benefit-Sharing

a) If your organisation requires arrangements for benefit-sharing with IPs & LCs, confirm that you require that mitigation activity proponents:

1) include in validated design documents information on how benefit-sharing arrangements that are appropriate to the context and consistent with applicable national rules and regulations will be designed and implemented through a benefit-sharing plan.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

2) confirm in validated design documents that the draft and final benefit-sharing plan have been shared with the affected IPs & LCs in a form, manner, and language understandable to them.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

3) make benefit-sharing outcomes that result from the benefit-sharing plan publicly available, subject to applicable legal restrictions.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

7.10 Cancun Safeguards

a) Confirm your organisation requires for all REDD+ mitigation activities that the mitigation activity is consistent with all relevant Cancun Safeguards as set out in paragraph 71 of decision 1/CP.16 of the United Nations Framework Convention on Climate Change.

No

<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>

Section 12 (pg 55-64) of TREES 2.0 requires that Participants demonstrate they have implemented REDD+ actions defined in the REDD+ implementation plan in consistency with Cancun Safeguards. TREES provides concrete guidance on how a Participant can demonstrate that it has addressed and respected all the Cancun Safeguards. See the following specific text:

“12.1 PURPOSE

TREES requires Participants to demonstrate they have implemented REDD+ actions defined in the REDD+ implementation plan in consistency with Cancun Safeguards ensuring activities do no harm. It is the goal of this Standard to provide concrete guidance on how a Participant can demonstrate that it has addressed and respected all the Cancun Safeguards, while drawing on the step-wise nature of REDD+ implementation.

12.2 STRUCTURE

This section is structured as follows:

1. Cancun Safeguards. Each Cancun Safeguard is listed to set out the environmental, social, and governance principles Participants are expected to uphold when undertaking REDD+ actions.
2. Themes. Each safeguard is further broken down into thematic topics which are encompassed in Cancun Safeguards and which define the conditions that must be met in order to address and respect the Cancun Safeguards in alignment with national policies, laws and regulations. We note that as certain Cancun Safeguards encompass human rights obligations, the wording of associated themes is aligned with international human rights laws, which requires countries to “respect,” to “protect,” and to “fulfill” these obligations.
3. Indicators. Each indicator is meant to provide the step-wise process by which Participants can demonstrate conformance with all Cancun Safeguards while relying on progressive reporting on how the safeguards have

been addressed and respected throughout REDD+ implementation. Verification will occur against the indicators only; as such, applicability, temporality, and scope conditions are included as appropriate.

There are three types of indicators:

Structure—demonstrate the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) that are in place in the country and applicable jurisdiction for the case of subnational Participants under TREES and guarantee the implementation of REDD+ actions is done in consistency with Cancún Safeguards;

Process—demonstrate that relevant institutional mandates, as well as processes, procedures, and/or mechanisms that are in place and enforced in the country for the implementation of REDD+ actions in consistency with the Cancún Safeguards; and

Outcome—demonstrate implementation outcomes against the themes under which Cancún Safeguards have been unpacked, in consistency with the respect of rights and fulfillment of duties in accordance with international and national legislation and applicable jurisdictional legislation for the case of subnational Participants under TREES.

12.3 REPORTING REQUIREMENTS

Participants must always report on conformance with all Cancún Safeguards and, in accordance to the step-wise nature of REDD+ implementation, will report in a progressive manner through indicators established for each theme. At the start of the first crediting period, Participants must demonstrate conformance with Cancún Safeguards by reporting against all structure and process indicators. In addition, at the beginning of the first crediting period, Participants must either demonstrate conformance with the outcome indicators or present a plan for achieving conformance with the outcome indicators by the end of five years from the time the Participant joined ART. Within five years of joining ART, Participants must demonstrate conformance with all structure, process and outcome indicators under all themes under each of the Cancún Safeguards. A TREES Safeguard monitoring report template is provided for use by Participants if desired. However, Participants may utilize their Summary of Information reports prepared in the context of UNFCCC reporting or similar reports used on Cancún Safeguards outside the UNFCCC insofar all required information on required indicators is included. Participants may use Safeguard Information Systems in place as an important tool to provide data or systems information to demonstrate conformance as well. For the case of subnational Participants under TREES, reporting and monitoring tools to demonstrate conformance with safeguards shall demonstrate coherence and/or alignment with national reporting and monitoring in the context of the UNFCCC.

All indicators apply to all Participants. Where indicators reference a national program, framework or other requirement and a Participant is not a national government, the Participant must demonstrate how applicable subnational legislation is aligned and consistent with applicable national legislation.

12.4 SCOPE

TREES aims to ensure Participants are in full conformance with the Cancún Safeguards. TREES “unpacks” the safeguards into themes and indicators in line with relevant international agreements and decisions to provide a step-wise path for Participants to demonstrate progressive and on-going safeguard performance, while fostering transparent and consistent reporting, and allowing for third-party verification of Participant conformance. This approach ensures national and subnational Participants both address (structure indicators) and respect (process and outcome indicators) Cancún Safeguards while allowing time for processes to be put in place prior to reporting on actual outcomes associated with Cancún Safeguards. It also provides flexibility for progressive reporting on all Cancún Safeguards while requiring verifiable improved performance over time. In the case of subnational Participants, demonstration of conformance environmental, social and governance safeguards shall be aligned and consistent with national procedures and/or applicable legislation for demonstration of conformance with Cancún Safeguards and related requirements under the UNFCCC.

Aiming to respect the autonomy of Participants to develop and implement procedures, policies, or programs appropriate to their unique circumstances when demonstrating conformance with environmental, social and governance safeguards under TREES, the Standard requires conformance with safeguards requirements under the UNFCCC but does not prescribe specific approaches that must be used. As a result, TREES

Safeguards have been developed to assess conformance in government-led programmatic REDD+ implementation. While specific requirements for traditional project-level safeguards such as formal grievance processes or benefit sharing plans are not prescribed, the themes and indicators seek to ensure that activities are implemented in conformance with all Cancún Safeguards, including transparent implementation of activities and allocation of resources.

Participants will be able to fully draw upon the design and implementation work conducted to date to provide information on how all safeguards have been addressed and respected throughout REDD+ implementation.

12.5 SAFEGUARDS

12.5.1 Cancun Safeguard A

Actions are complementary or consistent with the objectives of national forest programs and relevant international conventions and agreements

THEME 1.1 Consistency with the objectives of national forest programs

- Structural Indicator: Domestic legal framework or policy (or national REDD+ strategy or action plan) for REDD+ actions is clearly defined and designed in consistency with national and if applicable, subnational, forest policies/programs.
- Process Indicator: Public institutions have made use of mandates, procedures and resources to ensure REDD+ actions are designed and implemented in consistency with the broader legal or policy framework of the forest sector, and inconsistencies are identified and resolved.
- Outcome Indicator: Design and implementation of REDD+ actions have been consistent with or complemented the objectives of the national and if applicable, subnational, forest policies/programs.

THEME 1.2 Consistency with the objectives of relevant international conventions and agreements

- Structural Indicator: Domestic and if applicable, subnational, legal framework or policy (or national REDD+ strategy or action plan) for REDD+ actions recognize and promote the application of ratified relevant international conventions and agreements in the context of design and implementation of REDD+ actions.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to design and implement REDD+ actions that recognize and promote the application of ratified relevant international conventions and agreements.
- Outcome Indicator: Design and implementation of REDD+ actions have been consistent with or has complemented the objectives of identified, ratified and relevant international conventions and agreements.

12.5.2 Cancun Safeguard B

Transparent and effective national forest governance structures, taking into account national legislation and sovereignty

THEME 2.1 Respect, protect, and fulfill the right of access to information.

- Structural Indicator: Participants have in place a legal framework, policies and/or programs for accessing information related to REDD+ actions in accordance with international human rights standards, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources for accessing information related to REDD+ actions in line with relevant ratified international conventions and agreements and/or domestic and if applicable, subnational, legal framework, policies, and programs for accessing information.

- Outcome Indicator: The public has been aware of and exercised the right to seek and receive official information on REDD+ actions, as well as on how safeguards have been addressed and respected.

THEME 2.2 Promote transparency and prevent corruption, including through the promotion of anti-corruption measures.

- Structural Indicator: Participants have in place anti-corruption measures and measures to promote transparency reflecting the principles of rule of law, proper management of public affairs and public property, integrity, transparency, and accountability, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to apply anti-corruption measures and measures to promote transparency in the implementation of REDD+ actions and the distribution of REDD+ benefits, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal frameworks; the measures should reflect principles of the rule of law, proper management of public affairs and public property, integrity, transparency, and accountability.
- Outcome Indicator: The distribution of REDD+ benefits related to the implementation of the REDD+ results-based actions have been carried out in a fair, transparent, and accountable manner, as per relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

THEME 2.3 Respect, protect, and fulfill land tenure rights.

- Structural Indicator: Participants have in place a legal framework, policies or programs for the recognition, inventorying, mapping, and security of customary and statutory land and resource tenure rights where REDD+ actions are implemented, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to recognize, inventory, map, and secure statutory and customary rights to lands and resources relevant to the implementation of REDD+ actions in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.
- Outcome Indicator: Stakeholders had access to, use of, and control over land and resources in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework, and no involuntary relocation took place without the free, prior, and informed consent (FPIC) of any indigenous peoples and local communities (or equivalent) concerned.

THEME 2.4 Respect, protect, and fulfill access to justice.

- Structural Indicator: Participants have in place procedures for guaranteeing non-discriminatory and non-cost prohibitive access to dispute resolution mechanisms at all relevant levels, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to facilitate access to dispute resolution mechanisms for stakeholders involved in the implementation of REDD+ actions including judicial and/or administrative procedures for legal redress, which, inter alia, provide access for indigenous peoples, local communities, or equivalent stakeholders with a recognized legal interest.
- Outcome Indicator: Resolved disputes, competing claims, and effective recourse and remedies have been provided when there was a violation of rights, grievance, dispute or claim related to the implementation of REDD+ actions.

12.5.3 Cancun Safeguard C

Respect for the knowledge and rights of indigenous peoples and members of local communities by taking into account relevant international obligations, national circumstances and laws, and noting that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples

THEME 3.1 Identify indigenous peoples and local communities, or equivalent.

- **Structural Indicator:** Participants have in place a legal framework, policies or procedures for the identification or self-identification of indigenous peoples, and local communities, or equivalent, and for the respect of their rights, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.
- **Process Indicator:** Public institutions have made use of mandates, procedures, and resources to respect the rights of the indigenous peoples and local communities, or equivalent in the design and implementation of REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.
- **Outcome Indicator:** Indigenous peoples and local communities, or equivalent, have been identified and their respective rights have been respected in the design and implementation of REDD+ actions.

THEME 3.2 Respect and protect traditional knowledge.

- **Structural Indicator:** Relevant ratified international conventions/agreements, and/or domestic and if applicable, subnational, legal framework define, and provide guidance for respecting and protecting indigenous people's knowledge and/or local communities' knowledge.
- **Process Indicator:** Public institutions have made use of mandates, procedures, and resources to respect and protect indigenous peoples and/or local communities' traditional knowledge in the implementation of REDD+ actions, in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.
- **Outcome Indicator:** Traditional knowledge of indigenous peoples and/or local communities, or equivalent, has been respected and protected in the design and implementation of REDD+ actions where permission for its use has been granted.

THEME 3.3 Respect, protect, and fulfill rights of indigenous peoples and/or local communities, or equivalent.

- **Structural Indicator:** Participants have in place legal framework, policies or programs to respect, protect and fulfill human rights of indigenous peoples and local communities, or equivalent, in conformity with customary law, institutions, and practices as applicable and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.
- **Process Indicator:** Public institutions have made use of mandates, procedures, and resources to respect, protect and fulfil rights of indigenous peoples local communities, or equivalent throughout the implementation of the REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.
- **Outcome Indicator:** Rights of indigenous peoples and local communities, or equivalent, have been identified and respected, protected and fulfilled in the design and implementation of REDD+ actions.

12.5.4 Cancun Safeguard D

The full and effective participation of relevant stakeholders—in particular indigenous peoples and local communities—in actions referred to in paragraphs 70 and 72 of decision 1/CP.16

THEME 4.1. Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ actions.

- Structural Indicator: Participants have in place legal frameworks, policies or programs to respect, protect and fulfill the right of all relevant stakeholders to participate fully and effectively, including timely access and culturally appropriate information prior to consultations, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework; access is established to recourse mechanisms to ensure the participation process is respected.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to respect, protect and fulfill the right to full, effective and timely participation in the design and implementation of REDD+ actions, as indicated in relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.
- Outcome Indicator: Relevant stakeholders have participated fully, effectively and timely in the design and implementation of REDD+ actions.

THEME 4.2. Promote adequate participatory procedures for the meaningful participation of indigenous peoples and local communities, or equivalent.

- Structural Indicator: Relevant ratified international conventions, agreements, and/or domestic legal framework recognizes, respects, and protects the respective rights to participation of indigenous peoples, local communities, or equivalent, through their respective decision-making structures and processes, which requires appropriate procedures take place in a climate of mutual trust.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to promote the meaningful participation of indigenous peoples and local communities, or equivalent in the design, implementation and periodic assessments of REDD+ actions, according to their respective rights and decision-making structures and processes and to the relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.
- Outcome Indicator: Design, implementation, and periodic assessments of REDD+ actions were, where relevant, undertaken with the participation of indigenous peoples and/or local communities, or equivalent, including if applicable through FPIC, in accordance with relevant international and/or domestic and if applicable, subnational, legal framework, and in accordance with their respective rights and decision-making structures and processes.

12.5.5 Cancun Safeguard E

That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of decision 1/CP.16 are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits

THEME 5.1 Non-conversion of natural forests and other natural ecosystems.

- Structural Indicator: Relevant domestic legal framework, policies and programs consistently define the term natural forests and other natural ecosystems, distinguishing them from plantations, describe the process for mapping the spatial distribution of natural forests and other natural ecosystems, and policies or procedures are in place prohibiting the conversion of natural forests and other natural ecosystems as part of REDD+ actions.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to ensure the design and implementation of REDD+ actions considers information of spatial distribution of natural forests and other natural ecosystems and avoids the conversion of these forests and other natural ecosystems, in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework, policies and programs.
- Outcome Indicator: REDD+ actions were designed and implemented avoiding the conversion of natural forests and other natural ecosystems to plantations or other land uses.

THEME 5.2 Protect natural forests and other natural ecosystems, biological diversity, and ecosystem services.

- Structural Indicator: Relevant ratified international conventions, agreements, and/or domestic legal framework or policies identify priorities for the protection and conservation of natural forest areas and natural ecosystems, biodiversity, and ecosystem services, to which REDD+ actions could contribute.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to protect and avoid adverse impacts on natural forest areas and natural ecosystems, biodiversity, and ecosystem services in the design and implementation of REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic legal frameworks, policies and programs.
- Outcome Indicator: REDD+ actions have promoted the protection of natural forest and other natural ecosystem areas, biodiversity and ecosystem services.

THEME 5.3 Enhancement of social and environmental benefits.

- Structural Indicator: Relevant ratified international conventions, agreements, and/or domestic legal framework, policies and programs regulate the assessment of potential social and environmental benefits of REDD+ actions.
- Process Indicator: Public institutions have made use of mandates, procedures, and resources to assess social and environmental benefits of REDD+ actions and to promote the enhancement of these benefits in the implementation of these actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal frameworks, policies and programs.
- Outcome Indicator: REDD+ actions have contributed to enhancing social and environmental benefits.

12.5.6 Cancun Safeguard F

Actions to address the risks of reversals

THEME 6.1 The risk of reversals is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures in accordance and/or complementarity to technical measures and procedures to address reversals included in Section 7 of the Standard.

- Process Indicator: Public institutions have identified and integrated measures to address the risk of reversals in the design, prioritization, implementation, and periodic assessments of REDD+ actions.
- No structure or outcome indicators have been developed for Safeguard F as these issues are broadly addressed by requirements in other sections of the Standard.

12.5.7 Cancun Safeguard G

Actions to reduce displacement of emissions

THEME 7.1 The risk of displacement of emissions is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

- Process Indicator: Public institutions have identified and integrated measures to address the risk of displacement of emissions in the design, prioritization, implementation, and periodic assessments of REDD+ actions.
 - No structure or outcome indicators have been developed for Safeguard G as these issues are broadly addressed by requirements in other sections of the Standard.”
-

7.11 Ensuring Positive SDG Impacts

a) Confirm your organisation requires that mitigation activity proponents, in validated design documents:

1) provide information on how the mitigation activity is consistent with the SDG objectives of the host country, where the SDG objectives are relevant, and such is feasible.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

2) demonstrate, if applicable, through qualitative assessment how the mitigation activity delivers positive SDG impacts for certain SDGs (excluding SDG 13), if any.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

3) provide information on any standardised tools and methods that were used to assess the SDG impacts.

Yes

N/A

This criterion is not applicable as ART only credits jurisdictional REDD+ activities. Please see response to Criterion 7.10, which applies to REDD+

End of Application