

Review

Results Based Payments for REDD+ under the Green Climate Fund: Lessons Learned on Social, Environmental and Governance Safeguards

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Abstract: United Nations Framework Convention on Climate Change (UNFCCC) Decisions for reducing emissions from deforestation and forest degradation in developing countries (REDD+) recognize its role in poverty alleviation, enhancing social and environmental resilience and ensuring linkages between mitigation and adaptation. Similarly, the UNFCCC recognizes the diversity of potential environmental and social risks and benefits that could result from REDD+ implementation. As a result, the UNFCCC adopted a set of social, environmental and governance safeguards, commonly known as “Cancun Safeguards.” Cancun Safeguards should be addressed and respected throughout REDD+ implementation regardless of the source and type of funding and play a key role in accessing results-based finance. The UNFCCC provides guidance regarding an information system as well as up-to-date reports as information and reporting tools on how all Cancun Safeguards have been addressed and respected. However, the UNFCCC does not offer any guidance on how to consider, assess and/or verify reported information. Given the key role that the Green Climate Fund (GCF) plays in channeling REDD+ results-based finance, this research paper examines early lessons from the GCF’s pilot programme for REDD-plus results-based payments (RBPs). It assesses the extent to which REDD+ activities have been implemented in consistency with the Cancun Safeguards. This paper examines the assessment and verification procedures of the GCF’s pilot programme. Key informant interviews have been a key source of information. We conclude that assessing the extent to which REDD+ results-based activities have in fact been consistent with Cancun Safeguards is a complex endeavor. Such complexity requires a qualitative approach as well as a dedicated verification procedure. This in turn has not been fully captured in the GCF’s pilot programme. Additionally, we conclude that by requiring countries to demonstrate conformance with its interim safeguards in the context of REDD+ results-based finance, the GCF’s pilot programme poses a significant burden to countries’ abilities to access results-based financing.

Keywords: REDD+; results-based financing; results-based payments; safeguards; climate finance; Green Climate Fund; UNFCCC

1. Introduction

After over a decade of negotiations and discussions at the international level, the United Nations Framework Convention on Climate Change (UNFCCC) Conference of the Parties (COP) adopted the Warsaw Framework for REDD+ (WFR) at its 19th meeting in December 2013 [1]. The WFR was further complemented by subsequent final decisions adopted at the UNFCCC’s 21st meeting in Paris 2015 [2]. Building in previous relevant decisions, the WFR officially anchored REDD+ to the UNFCCC regime

and clarified and consolidated the methodological guidance and requirements for countries to access results-based finance from the results-based implementation of REDD+ activities.

Recognizing the role that REDD+ can play in “poverty alleviation and biodiversity benefits, ecosystem resilience and the linkages between mitigation and adaptation” [3], state parties under the UNFCCC adopted a set of safeguards for REDD+ (commonly and hereafter referred to as the “Cancun Safeguards”—see Box 1) [4]. The Cancun Safeguards constitute an international principle-based framework of social, environmental, and governance safeguards that should be addressed and respected throughout the implementation of REDD+ activities, in accordance with national capacities and national sovereignty and legislation. The WFR requires developing countries to ensure that national strategies and actions plans are designed and REDD+ activities are implemented in a manner that promotes and respects the social, environmental, and governance principles embedded in the Cancun Safeguards, regardless of source and type of funding [3,4].

Box 1. The Cancun Safeguards.

<p>When undertaking REDD+ activities [4], the following safeguards should be promoted and supported:</p> <ul style="list-style-type: none"> (a) That actions complement or are consistent with the objectives of national forest programmes and relevant international conventions and agreements; (b) Transparent and effective national forest governance structures, taking into account national legislation and sovereignty; (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; (d) The full and effective participation of relevant stakeholders, in particular indigenous peoples and local communities, in the actions referred to in paragraphs 70 and 72 of this decision; (e) That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of this decision 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; (f) Actions to address the risks of reversals; (g) Actions to reduce the displacement of emissions.

The WFR establishes the need for countries to have in place a system to provide information on how said Safeguards are being “addressed and respected” throughout the implementation of REDD+ activities, commonly referred to as the Safeguards Information System (SIS) [4]. Furthermore, UNFCCC Decisions established that, when seeking to secure and receive RBPs, countries must present their most recent Summary of Information (SOI) to demonstrate how all the Cancun Safeguards have been addressed and respected in the context of results-based actions for which results-based payments (RBPs) are being claimed [1]. SOIs need to be submitted periodically, including through national communications or other communication channels identified by the COP [3]. However, the UNFCCC does not offer any methodological guidance on how to consider, assess and/or verify the information being provided through said information and reporting tools in a way that demonstrates that the implementation of REDD+ results-based activities has been done in consistency with the Cancun Safeguards.

The WFR underscores the GCF’s “key role” among entities channeling results-based finance for REDD+, and requests it to consistently apply UNFCCC methodological guidance as a means to improve the effectiveness and coordination of results-based finance. This in turn, is regarded as a means “to increasing the number of countries that are in a position to obtain and receive payments from results-based actions” [1]. Subsequently, the WFR encourages other financing entities not under the UNFCCC regime to do the same. In the light of such mandate, at its 18th meeting, the Board of the GCF agreed to establish a REDD-plus Results-Based Payments (RBPs) pilot programme and allocated USD 500 million [5]. So far, the GCF’s pilot has encouraged countries to present their mitigation results through concept notes to be considered for results-based finance. As of 31 June 2020, the GCF had approved six projects for REDD+ projects for RBP funding, and another four proposals at concept

note stage have been included in the pilot programme's pipeline for consideration. With respect to approving and deploying REDD+ results-based financing, the GCF's RBPs pilot programme has been by far the most efficient in approving Funding Proposals (FPs) and deploying RBPs [6].

This research paper examines the early lessons from the GCF's pilot programme in relation to the assessment and verification of the extent to which REDD+ results-based activities have been implemented in consistency with the Cancun Safeguards, according to the methodological guidance for RBPs under the WFR. These lessons may be applicable to other REDD+ RBP initiatives. The paper is structured in the following way: After examining the assessment and verification procedures of the GCF's pilot programme, drawing on the experiences to date from approved FPs, we present a discussion of the scope and practical implications of demonstrating conformance with the Cancun Safeguards and associated requirements, as well as practical implications resulting from the need for countries to demonstrate conformance with the GCF's interim safeguards, in the context of REDD+ results-based activities for which RBPs are being claimed. The paper concludes by summarizing some of the early lessons and implications in relation to the assessment and verification of conformance with applicable safeguards under financing entities providing REDD+ RBPs, by reflecting on the experience of the GCF's REDD-plus RBPs pilot programme.

2. Materials and Methods

This paper draws on the Special Study Pilot Programme for REDD+ Results-based Payments conducted in the context of the Independent Evaluation of the Green Climate Fund's Environmental and Social Safeguards and the Environmental and Social Management System [7]. The paper draws on the analysis and conclusions of said independent evaluation, carried out during 2019–2020. In order to examine the coherence between the GCF's REDD-plus RBPs pilot programme and safeguards' provisions included in the methodological guidance for REDD+ results-based financing under the WFR, qualitative methods and data were utilized, as follows: An extensive review of Board Decisions, as well as relevant external literature was conducted in house by the GCF's Independent Evaluation Unit and the supporting expert consultants working on the Independent Evaluation of the Green Climate Fund's Environmental and Social Safeguards and the Environmental and Social Management System. Semi-structured interviews and focus group consultations were conducted between September and December 2019, including around 40 people from REDD+ country governmental agencies, the UNFCCC and actors involved in international REDD+ financing. Funding Proposals of the GCF's RBPs pilot programme approved and other GCF documents relevant to the pilot programme were examined in detail and served to triangulate information collected from interviews and focus groups.

It is worth noting that this paper does not examine the effectiveness of GCF's REDD-plus pilot programme in deploying RBPs vis-à-vis conformance with the Cancun and the GCF's interim safeguards, nor does it contrast the pilot programme's performance against other bilateral or multilateral entities providing REDD+ RBPs. The World Bank's Carbon Fund (CF) began operation in 2011, and since 2018, has started signing Emissions Reduction Purchase Agreements (ERPAs) to provide RBPs. The CF aims to pilot RBPs by rewarding countries' results-based performance following previously negotiated contracts for verifiable emissions reductions resulting from the implementation of Emission Reduction Programme Documents prepared following the CF's Methodological Framework. The CF's Methodological Framework document states it "may be refined from time to time, after the first few Emission Reduction Programmes proceed and lessons are learned, or as new guidance on REDD+ is provided by the UNFCCC" [8], yet it has not been revised in a way that is aligned with the WFR, which was agreed after the MF was established. The CF's Methodological Framework does require the Cancun Safeguards to be promoted and that countries have in place an SIS. Still, it focuses on and assesses the application of the World Bank's social and environmental safeguards, and the most recent independent evaluation of the CF noted that the challenges faced by the programme included addressing the technical complexities of requiring compliance with FCPF safeguard requirements [9]. In the case of bilateral RBPs initiatives in place, including through the Norwegian International Climate

and Forests Initiative and the German REDD+ for Early Movers Programme, those broadly apply the methodological guidance agreed under the WFR with regards to safeguards. Both reporting, assessment, and verification with regard to safeguards are done in an ad-hoc manner tailored to each country's circumstances to ensure the Cancun Safeguards have been addressed and respected [7].

For the reasons exposed, and given the small sample of FPs approved to date under the pilot programme (six), this paper discussed their implications qualitatively rather than quantitatively to avoid misleading inferences.

3. Results

To effectively implement and scale-up REDD+ actions, finance that incentivizes positive policies and incentives is critical. In order to leverage results-based finance that rewards emissions reductions fully measured, reported, and verified resultant from the implementation of REDD+ activities, parties have agreed that the sources may cover a wide variety, public and private, bilateral and multilateral, including alternative sources. Such a broad array of different financing sources and corresponding entities is deemed a necessary condition for garnering adequate and predictable results-based finance at the scale required to leverage the forest and land sector's mitigation potential. Among those financing entities, the WFR underscores the key role that the GCF has in channeling results-based finance to developing countries in a fair and balanced manner, as the operating entity of the financial mechanism of the UNFCCC [1]. Such explicit attribution of GCF's key role is aimed to offer some degree of assurance to developing forest countries on the scale, adequacy, and predictability of results-based finance for REDD+.

This was further emphasized in UNFCCC decision 7/CP.21, paragraph 23, which urged the GCF Board to operationalize results-based payments for activities referred to in UNFCCC decision 1/CP.16, paragraph 70, and decision 1/CP.21, paragraph 54, which recognized the importance of adequate and predictable financial resources, including for results-based payments for REDD+. In response to this mandate, the Board, through decision B.18/07, approved the establishment of a REDD-plus results-based payments pilot programme (hereinafter referred to as the pilot programme). The GCF's pilot programme is expected to operate until the last meeting of the Board in 2022. The pilot programme's objective is to gather experience and further improve the requirements and procedures applicable to results-based financing of REDD+ activities. For the operationalization of the pilot programme, the GCF Board approved draft terms of reference and a corresponding scorecard [5], which were largely built upon relevant UNFCCC decisions for REDD+ results-based financing.

3.1. RBPs Pilot Programme: Relevant Eligibility Criteria and Assessment Provisions Regarding Safeguards

In UNFCCC decision 9/CP.19, the COP requested the GCF, when providing results-based finance, to apply the methodological guidance consistent with UNFCCC decisions 4/CP.15, 1/CP.16, 2/CP.17, 12/CP.17 and 11/CP.19 to 15/CP.19, as well as decision 9/CP.19. Accordingly, the terms of reference and corresponding scorecard developed for operationalizing the pilot programme largely draw on the methodological guidance under the WFR to secure and obtain RBPs. Particularly, Decision 9/CP.19 clearly states the eligibility criteria for securing RBPs and which should be included in the UNFCCC's Lima Info Hub [1]. The assessment criteria detailed in the scorecard is in turn presented in relation to the two procedural stages established in the terms of reference for the consideration of Concept Notes (CNs) and the subsequent approval process of Funding Proposals (FPs): (a) In the first stage, CNs may be submitted to the GCF on a rolling basis throughout the period of the Request for Proposals (RFP) established in the terms of reference of the pilot programme, allowing all interested countries that fulfil the UNFCCC requirements to request REDD-plus results-based payments; and (b) In the second stage, eligible countries (per scoring of the concept note) are invited to submit a results-based payment funding proposal to GCF. Corresponding templates for the presentation and assessment of CNs and FPs were specifically designed to respond to the information requested in the terms of reference for each stage, which were made publicly available on the GCF website in December 2017.

Notably, in spite of the ex-post results-based nature of actions for which GCF results-based financing would be granted, no verification procedures for those elements included in FPs prior to approval have been adopted.

In consistency with the methodological guidance established in Decision 9/CP/19 for the provision of results-based finance, the GCF's pilot programme scorecard includes detailed information for assessing forest reference emissions levels and/or forest reference levels, and the mitigation results submitted by countries to the UNFCCC through the respective technical reports, as the basis for estimating RBPs to be granted by the GCF. Similarly, assessment criteria with regards to the Cancun Safeguards have been included as part of the assessment of non-carbon elements, which goes on to include assessment criteria for demonstrating compliance with the GCF's interim environmental and social safeguards.

The scorecard contains quantitative elements, with a scoring system (0, 1, or 2) and qualitative elements that qualify either a pass or a fail. A FP must score a pass on all criteria to be eligible for results-based payments. In accordance with the process described in the terms of reference, the Secretariat performs second-level due diligence and a review of the FPs against the relevant sections of the scorecard relating to GCF policies and procedures. However, with regards to conformance with the Cancun Safeguards, based on such a binary pass/fail approach, the pilot programme's scorecard solely records whether the safeguards information system of the country exist or not, whether a SOI has been provided or not, and whether all safeguards have been reported on or not. The scorecard does not include provisions to, for instance, appraise the SIS or examine its functionality and/or quality vis-à-vis UNFCCC guidance on the characteristics of an SIS. Similarly, it does not include provisions to appraise the information provided in SOIs for all safeguards, according to the methodological guidance provided by the UNFCCC for "ensuring transparency, consistency, comprehensiveness and effectiveness when informing on how all the safeguards referred to in decision 1/CP.16, appendix I, are being addressed and respected" [3]. This lack of a qualitative assessment has in turn, hindered the ability of the GCF's pilot programme to adequately capture the extent to which and how all the Cancun safeguards have been in fact addressed and respected throughout REDD+ implementation.

3.2. Emerging Lessons from Approved Funding Proposals

As examined above, the GCF's pilot programme established a stage-approach assessment criteria to assess and approve CNs and subsequent FPs. We examine them below, highlighting early lessons and implications in relation to the assessment of the implementation of REDD+ results-based activities consistent with the Cancun Safeguards, including the provision of information through the SIS and SOI. Lessons learned and implications examined may be relevant to other initiatives seeking to provide REDD+ RBPs and other types of results-based financing.

The first stage of the assessment examines whether CNs meet the eligibility criteria. In terms of safeguards, including applicable safeguards policies and requirements, CNs are expected to demonstrate the following:

- Evidence of a system that provides information on how safeguards referred to in Appendix I of 1/CP.16 have been addressed and respected;
- Evidence of having submitted an SOI to the UNFCCC with information on how all safeguards were addressed and respected during the results period.

As evidenced by the FPs approved by the pilot programme so far, countries are only required to provide a link to the SIS web platform and a link to the SOI submitted to the UNFCCC. No qualitative assessment of these elements is carried out by the GCF Secretariat at this stage.

Concept Notes considered eligible after the pass/fail assessment in the first stage are invited to submit a Funding Proposal through an existing GCF Accredited Entity (AEs). The GCF's scorecard, in Section 3(a), unpacks all the Cancun Safeguards, as listed in UNFCCC decision 1/CP.16, appendix I,

and by applying the binary pass/fail approach, serves to assess solely whether each safeguard has been reported on or not.

Notably, at the second stage of the GCF pilot programme, towards assessing FPs, the GCF introduces an additional substantial safeguards' requirement by requiring countries to not only demonstrate conformance with the Cancun Safeguards in the context of REDD+ actions for which RBPs would be granted, but also to demonstrate conformance with its interim environmental and social (ESS) standards. While reporting on the Cancun Safeguards is in essence ex-post given the results-based nature of REDD+ implementation in the context of RBPs, the GCF's interim ESS standards are ex-ante in nature and require that all potential environmental and social risks and impacts from GCF-financed activities are identified, assessed and addressed through appropriately scaled management measures that avoid, and where avoidance is not possible, minimize and mitigate, residual impacts. Where such impacts cannot be avoided and mitigated, they are remedied, restored or provided with adequate and equitable compensation [10]. Accordingly, conformance with the GCF's interim ESS standards is therefore required not only for those activities that resulted in emission reductions for which payments are being requested, but also for all activities to be implemented with RBPs channeled by the pilot programme, which are hereon referred to as proceeds as per the GCF's pilot programme.

As such, in addition to the eligibility criteria established with regard to the Cancun Safeguards under the UNFCCC, namely an SIS and an SOI to inform on how safeguards have been addressed and respected, FPs for the GCF pilot programme must also present an Environmental and Social Assessment (ESA) Report. The ESA aims to retroactively review the REDD+ activities for which results-based payments are sought, in order to demonstrate consistency with the GCF's interim ESS standards. As of December 2019, four funding proposals (FPs) from four countries had been approved by the Board: Brazil (FP100, approved at B.22), Ecuador (FP110, approved at B.23), and Chile and Paraguay (FP120 and FP121, approved at B.24). Said FPs have been analyzed in detail in the context of the Independent Evaluation of the Green Climate Fund's Environmental and Social Safeguards and the Environmental and Social Management System [7]. Our analysis identified that the focus on the ESA reports is on describing the extent to which the measures undertaken to identify, assess, and manage potential environmental and social risks and impacts, in the context of the REDD+ results-based actions undertaken, were consistent with the requirements of the applicable GCF's interim ESS standards.

It is evident from our analyses of said FPs that requiring compliance with the GCF's interim ESS for REDD+ activities undertaken in the past poses serious challenges for countries. In alignment with the guidance under the WFR, countries seeking RBPs were expected to have implemented REDD+ activities in consistency with the Cancun Safeguards only and hence have not applied the GCF's interim ESS standards for activities undertaken before the pilot programme was established. Consequently, and for purposes of complying with this requirement under the pilot programme, countries have had to prepare equivalency studies aiming to demonstrate that measures undertaken to ensure consistency with the Cancun Safeguards are also aligned with the GCF's interim ESS (as per GCF's business model, the AEs' standards) [11]. Therefore, all FPs analyzed involved the preparation of specific legal gap analyses to determine the degree of alignment between the Cancun Safeguards and the respective AE's standards. This has posed a considerable technical and financial burden for countries, whose REDD+ preparation, implementation and reporting efforts have been conducted in accordance with the WFR, and thus reporting on safeguards was envisioned in an ex-post manner with regards to the Cancun safeguards solely.

Moreover, following the pass/fail approach under the pilot programme's scorecard, assessment of FPs did not comprise a qualitative assessment of the ESA reports or the SOIs in a way that allows understanding the extent to which the REDD+ activities were carried out consistent with the Cancun Safeguards, or even the GCF's interim ESS, and how. Accordingly, by recording solely whether the SIS and SOI of the country exist or not, there is a lack of qualitative assessment of the extent to which and how the Cancun safeguards have been addressed and respected throughout REDD+ implementation. This has resulted in that FPs are not clearly articulating what the processes and resultant outcomes

of the Cancun safeguards implementation were, areas in which further improvements are planned, or the delivery of social or environmental co-benefits (see Box 2). Instead, FPs have focused on and been assessed solely with regards to the country's capacity to 'address' the Cancun safeguards, that is, reporting on the relevant policies, laws, and regulations in place.

Box 2. FP100 and FP110.

FP100 (Brazil) was the first FP approved under the pilot programme, and supports the ex-post payment for the subnational REDD+ implementation in the Amazon biome, contributing to the Brazilian National REDD+ Strategy. The total volume of emission reductions submitted to the GCF's RBP's pilot programme is approximately 47 MtCO_{2e}, which represents just 2% of total REDD+ results that Brazil achieved in the Amazon biome for the period 2014–2018. For demonstrating compliance with the Cancun Safeguards, FP100 only provides information on the identification of the legal and institutional arrangements in place at the national level. FP100 also highlights that a national interpretation of the Cancun Safeguards was conducted to contextualize safeguards to the country's national circumstances, including its national legislation and international commitments under multilateral agreements on relevant environmental and social issues. The FP also lays out the plans for further improvements but does not provide any information concerning resultant outcomes of the Cancun safeguards implementation, including on the delivery of social or environmental co-benefits.

FP110 (Ecuador) includes a total volume of emission reductions of approximately 4 MtCO_{2e}, which represents all the REDD+ results that Ecuador achieved at the national level in 2014 (against a baseline for the period 2014–2018). For demonstrating compliance with the Cancun Safeguards, the FP describes key legal and institutional arrangements that were in place and utilized during the period in which the REDD+ results were achieved, including those relevant to grievance redress. As with FP100, FP110 does not provide any information concerning resultant outcomes of the Cancun safeguards implementation, including on the delivery of social or environmental co-benefits.

In the case of all FPs analyzed, there is little clarity on whether, or how, the GCF's Secretariat following the binary pass/fail approach of the pilot programme's scorecard analyzed the extent to which the Cancun Safeguards were addressed and respected throughout the implementation of REDD+ activities for which results-based payments had been requested.

4. Discussion

The series of substantial and procedural Decisions under the UNFCCC with regards to the adoption of the Cancun Safeguards and associated information and reporting requirements, namely the SIS and SOIs, are the result of over a decade of negotiations under the UNFCCC. Said Decisions reflect a common ground in the context of the broad array and diverging views and concerns revolving around the adequacy, transparency and robustness of implementing, monitoring and reporting on safeguards in the context of REDD+ [7]. Key informant interviews conducted in the context of the Independent Evaluation of the GCF's ESS highlighted that, in contrast to traditional project-scale interventions, effective REDD+ implementation would generally entail policy transformations that are both cross-sector and cross-scale. Accordingly, as large-scale and cross-sectoral policy programmatic interventions, REDD+ national strategies or action plans should be anchored to the country's unique national context and circumstances if they aim to be effective and sustainable. As such, KIIs broadly agree that safeguards applicable to REDD+ result-based implementation at the national, or subnational level [1,3,4], should similarly be tailored to countries' national circumstances, including their legislation and the national approach to implement REDD+ activities, including through a diversity of policies and on-the-ground measures [12].

As part of the methodological elements agreed at multilateral level for the implementation of REDD+ as a climate policy and financial instrument, the Cancun Safeguards are unique in that they do not include procedural requirements to comply with the social, environmental and governance principles encompassed, but rather provide flexibility for countries to customize and implement the safeguards according to countries' particular context and circumstances, consistent with the GCF's environmental and social principles on country ownership and fit-for-purpose [13]. An overarching piece of this framework is encompassed in Cancun Safeguard (a), "which requires REDD+ activities

to, among other things, complement or be consistent with the relevant international instruments that REDD+ countries have signed, ratified or otherwise agreed to. These instruments relate not only to climate change and international environmental objectives but also those on biodiversity, human rights, and indigenous peoples' rights" [14]. Overall, the language of all the Cancun Safeguards indicates the intention of parties to ensure a do-good approach in a way that REDD+ activities actively pursue benefits beyond carbon emission reductions, such as enhancing biodiversity and other ecosystem services, improving forest governance and empowering relevant stakeholders by ensuring their full and effective participation, enhancing other social and environmental benefits, among other things [14].

UNFCCC Decision 12/CP.17 specifies that safeguard information systems must be implemented at the national level for all REDD+ activities, regardless of the source or type of financing and through a country-driven approach. The decision further clarifies that the safeguard information system should provide consistent, comprehensive and transparent information that is accessible by all stakeholders and is updated regularly, which should be flexible to allow improvements over time and should provide information on how all of the safeguards are being addressed and respected. Although guidance agreed [1] requires parties to "provide information on how all [Cancun Safeguards] are being addressed and respected", there are no specific guidelines on how countries are supposed to set up their SIS. Similarly, said guidance does not provide details on the types of evidence that countries might use to show this SIS is in place, or the ways in which such evidence should be reported or verified. As such, SIS are broadly understood as the domestic institutional arrangements, and associated processes, in place to provide information on how the safeguards are being addressed and respected in a country throughout the implementation of its proposed REDD+ actions [13].

The provision of the most recent summary of information demonstrating how the Cancun Safeguards have been addressed and respected [1] has been clearly stated by UNFCCC Decisions as a condition to receive results-based payments. Guidance agreed under the UNFCCC establishes that the summary of information should be provided periodically and be included in national communications or other communication channels identified by the COP, including through the UNFCCC REDD+ web platform [1].

Given the high level of country customization required to ensure REDD+ implementation in conformance with the Cancun Safeguards and in accordance with national capacities and national sovereignty and legislation, the UNFCCC does not offer any methodological guidance in relation to how to consider, assess and/or verify the information contained in the SIS or presented via the SOIs. In the final series of decisions on REDD+, agreed in Paris at COP 21, Parties to the UNFCCC developed further guidance "on ensuring transparency, consistency, comprehensiveness and effectiveness when informing on how all the safeguards referred to in decision 1/CP.16, appendix I, are being addressed and respected". As such, the SOIs are expected to contain information about which REDD+ activity or activities are covered, national circumstances relevant to addressing and respecting the safeguards, a description of each safeguard in accordance with national circumstances, a description of existing systems (including, for example, the SIS) and processes relevant to addressing and respecting the Cancun Safeguards, as well as information on how each safeguard has been addressed and respected. Developing countries are also encouraged to provide information on next steps or identified areas for improvement.

Such a self-reported and retroactive assessment and reporting on the extent to which and how a country has implemented the Cancun Safeguards directly speaks to the ex-post and stepwise nature of REDD+, which requires high levels of country ownership and customization, as examined in previous sections. While a few countries have started submitting their SOIs to the UNFCCC, most SOIs are not being submitted in the context of RBPs requests, but rather as a means to demonstrate countries' safeguards capacity when designing and starting the implementation of national REDD+ strategies and/or action plans. They are thus demonstrating the application of Cancun Safeguards in an ex-ante manner so that they may be eligible for RBPs and thus act as a basis for future ex-post reporting through SIS and SOIs.

Evidence examined and interviews conducted broadly suggest that providing and keeping up-to-date information on how the Cancun Safeguards are addressed and respected throughout REDD+ implementation in practice requires countries to take systematic steps to define how the Cancun Safeguards will be addressed and respected. Similarly, positive actions are required that ensure compliance with said safeguards throughout the implementation of REDD+ activities, in accordance with countries' national capacities and capabilities and in recognition of national sovereignty, legislation, and international obligations and agreements [13,15].

As concluded in Section 3, the lack of a qualitative assessment with regards to the Cancun Safeguards as part of the assessment criteria in the two-staged scorecard may be hindering the GCF's ability to assess the extent to which, and how, REDD+ results-based activities have in fact been designed and implemented in a manner consistent with the Cancun Safeguards. Our three key findings in this regard are:

- a. by applying the binary pass/fail approach rather than a more qualitative one, the pilot programme is currently only able to assess FPs in terms of their capacity to adhere to the Cancun Safeguards, but not on their actual application, and hence, hinders the assessment on the extent to which all the Cancun Safeguards have been addressed and respected throughout results-based REDD+ implementation;
- b. the pass/fail approach has resulted in the assessment of compliance or non-compliance with each safeguard in a binary manner at one point in time. Such an approach fails to capture the progressive nature through which countries are expected to implement and report on having addressed and respected each safeguard, consistent with the stepwise approach to REDD+ implementation, and therefore, does not capture countries' reflections on challenges and areas for improvement;
- c. in line with the findings above, the pilot programme lacks a verification process or approach (including third party) to assess the extent to which the Cancun Safeguards have been addressed and respected.

5. Conclusions

In recognition of the high level of country customization required to ensure REDD+ implementation is consistent with the Cancun Safeguards and in accordance with national capacities, sovereignty and legislation, UNFCCC Decisions do not offer any methodological guidance as to how to consider, assess and/or verify the information contained in the SIS or presented in the SOIs. Further guidance to ensure the transparency, consistency, comprehensiveness, and effectiveness when informing on how all the Cancun Safeguards have been addressed and respected has broadly guided countries' self-reported retroactive assessment and reporting on the Cancun Safeguards consistent with the WFR. As such, the scope and manner for the assessment and verification of said information is therefore expected to be determined by the donors, initiatives and entities providing RBPs, including in this case the GCF's REDD-plus RBPs pilot programme. In this regard, it is critical to consider that the credibility and acceptance of results-based finance frameworks depend on the rigor of the applied assessment methodologies [16] and verification procedures.

We conclude that assessing and verifying the extent to which the Cancun Safeguards have been in fact addressed and respected in the context of REDD+ results-based finance is a complex issue that has not been captured in the GCF's pilot programme scorecard towards assessing and approving REDD+ results-based Funding Proposals. A key lesson that has emerged from the early implementation of the pilot programme on this matter, and which might be relevant to other initiatives seeking to provide RBPs, is the need for a qualitative assessment and accompanying verification procedure to adequately and comprehensively assess the extent to which the REDD+ activities were carried out in consistency with the Cancun safeguards. The binary pass/fail approach of the GCF's pilot programme fails to assess actual compliance with the Cancun Safeguards in a way that allows consideration for the country-tailored and progressive nature through which countries are expected to implement and

report on how safeguards have been addressed and respected, including reflections on challenges and areas for improvement. In addition to this, by requiring FPs to demonstrate conformance with the GCF's interim ESS, the GCF's pilot programme is imposing safeguards requirements beyond those stipulated by the UNFCCC, which in turn poses a significant burden to countries' abilities to secure and access REDD+ RBPs.

Drawing on early experiences in the application of the methodological guidance established under the WFR for demonstrating conformance with, and reporting on, the Cancun Safeguards, this research article aims to inform the continuation of the GCF's RBPs window for REDD+. The lessons learnt aim to allow the GCF to fulfil its key role in channeling adequate and predictable results-based finance in a fair and balanced manner and increase the number of countries that are in a position to access to RBPs. Furthermore, this research paper aims to inform REDD+ and donor countries, as well as other financing entities providing RBPs, with regards to the practical implementations for REDD+ countries when aiming to demonstrate conformance with additional applicable safeguards under REDD+ RBPs financing entities.

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