



**GREEN
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Meeting of the Board
25 – 28 March 2026
Songdo, Incheon, Republic of Korea
Provisional agenda item 10

GCF/B.44/02/Add.10/Rev.01
24 March 2026

Consideration of funding proposals – Addendum X

Funding proposal package for FP294

Summary

This addendum contains the following seven parts:

- a) A funding proposal titled "Vietnam REDD-plus results-based payments for results period of 2014";
- b) No-objection letter issued by the national designated authority(ies) or focal point(s);
- c) Environmental and social report(s) disclosure;
- d) Secretariat's assessment;
- e) Independent Technical Advisory Panel's assessment;
- f) Response from the accredited entity to the independent Technical Advisory Panel's assessment; and
- g) Gender documentation.

Table of Contents

Funding proposal submitted by the accredited entity	3
No-objection letter issued by the national designated authority(ies) or focal point(s)	79
Environmental and social report(s) disclosure	81
Secretariat's assessment	84
Independent Technical Advisory Panel's assessment	120
Response from the accredited entity to the independent Technical Advisory Panel's assessment	146
Gender documentation	147

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Funding Proposal

REDD-plus results based payments

Accredited entities are expected to develop a funding proposal in close consultation with the relevant national designated authority and REDD-plus entity/focal point, in response to the request for proposals for the Pilot Programme for REDD-plus results-based payments (Decision B.18/07). The funding proposal should follow the terms of reference of that Board decision and will be assessed per Stage 2 (sections 2–5) of the scorecard annexed to the same Board decision.

Programme Title:	Vietnam REDD-plus results-based payments for results period of 2014
Country:	Vietnam
Results period in this proposal:	2014
National Designated Authority:	Ministry of Finance (MOF) = former Ministry of Planning and Investment (MPI) and MOF (merged in April 2025)
REDD-plus entity/focal point	Ministry of Agriculture and Environment (MAE)
Accredited Entity:	Japan International Cooperation Agency (JICA)
Date of first submission/ version number:	<u>[2025-04-16] [V.1]</u>
Date of current submission/ version number	<u>[2026-03-19] [V.12]</u>



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Note on the Recent Government Restructuring

The Social Republic of Viet Nam recently undergone government restructuring following a Resolution No. 176/2025/QH15 of the National Assembly approved on 18 February 2025. The restructuring included two ministerial mergers that are directly relevant to this funding proposal.

1) Ministry-level restructuring

The Ministry of Agriculture and Rural Development (MARD) and the Ministry of Natural Resources and Environment (MONRE) merged into a new Ministry of Agriculture and Environment (MAE) from 1 March 2025. The Viet Nam Forestry Administration (VNFOREST) retains sole and clearly defined legal responsibility for the forestry sector under the MAE and remains to be the focal point for REDD+ matters. The newly established MAE continues to be a ministry in charge of REDD+ as well.

The Ministry of Planning and Investment (MPI) and the Ministry of Finance (MOF) merged into a new Ministry of Finance (MOF) from 1 March 2025 and remains to be in charge of the ODA fund management at the central level.

2) Subnational-level restructuring

At the provincial level, Departments of Agriculture and Rural Development (DARDs) and Departments of Natural Resources and Environment (DONREs) merged into a new Departments of Agriculture and Environment (DAEs) reflecting the above ministerial merger and new structure. Sub-Departments of Forest Protection (Sub-FPDs) retains sole and clearly defined legal responsibility for the forestry sector under DAE.

District-level administrative structures were abolished by Law No. 65/2025/QH15 on the organization of local government dated 19 February 2025, following two-tier management model for local government including provincial and commune-level administrative units.

Naming Changes in this REDD+ RBP FP:

Former Names	New Names
Ministry of Agriculture and Rural Development (MARD)	Ministry of Agriculture and Environment (MAE)
Ministry of Natural Resources and Environment (MONRE)	
Ministry of Planning and Investment (MPI)	Ministry of Finance (MOF)
Ministry of Finance (MOF)	
Department of Forestry (DoF)	Viet Nam Forestry Administration (VNFOREST)
Department of Forest Protection (DoFP)	
Departments of Agriculture and Rural Development (DARDs)	Departments of Agriculture and Environment (DAEs)
Departments of Natural Resources and Environment (DONREs)	

A. Proposed and projected REDD-plus results

Please provide the following information:

<p>Total volume of REDD-plus results achieved in the results period as reported in the country's BUR technical annex (tCO₂e):</p>	<p>The volumes of emission reduction and removals enhancement over the period 2014-2018 compared to FREL/FRL are as follows:</p> <table border="1" data-bbox="738 477 1145 701"> <thead> <tr> <th>Year</th> <th>Net Results (tCO₂e)</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>56,799,260</td> </tr> <tr> <td>2015</td> <td>56,799,260</td> </tr> <tr> <td>2016</td> <td>56,799,260</td> </tr> <tr> <td>2017</td> <td>56,799,260</td> </tr> <tr> <td>2018</td> <td>56,799,260</td> </tr> <tr> <td>Total</td> <td>283,996,300</td> </tr> </tbody> </table> <p>* 56,799,260 tCO₂e includes 18,293,162 tCO₂e emission reductions and 38,506,098 tCO₂e removal enhancements.</p>	Year	Net Results (tCO ₂ e)	2014	56,799,260	2015	56,799,260	2016	56,799,260	2017	56,799,260	2018	56,799,260	Total	283,996,300
Year	Net Results (tCO ₂ e)														
2014	56,799,260														
2015	56,799,260														
2016	56,799,260														
2017	56,799,260														
2018	56,799,260														
Total	283,996,300														
<p>A= Achieved volume of REDD-plus results offered to the pilot programme in this proposal (tCO₂e):</p>	<p><i>Indicate the volume of achieved results starting at the earliest 31 December 2013 that will be considered for the pilot programme.</i></p> <p>As shown above, the volumes of emission reduction and removals enhancement from REDD+ based interventions in 2014 amounted to 56,799,260 tCO₂e, of which 18,720,000 tCO₂e is offered to the GCF.</p>														
<p>B= Expected volume of REDD-plus results to be achieved in the following years of the eligibility period (tCO₂e):</p>	<p><i>Indicate the results that are expected to be achieved in each of the subsequent years of the eligibility period (until 31 December 2018) that may be offered to the GCF for payments. Explain how the indicative volume of results is a significant volume for each subsequent year for the remainder of the eligibility period</i></p> <p>The volume of REDD+ results achieved in 2015-2018 were 227,197,040 tCO₂e.</p> <p>There is also the remaining volume of REDD+ results in 2014, which was not offered to the GCF in this proposal, is 38,079,260 (56,799,260-18,720,000) tCO₂e.</p>														
<p>A+B =Total volume expected to be submitted to the pilot programme (tCO₂e):</p>	<p><i>Indicate the total volume, including the results achieved and offered to the pilot and the expected results to be achieved. The total expected volume could result from the submission of more than one funding proposal.</i></p> <p>The total volume of REDD+ results in 2014-2018 was 283,996,300 tCO₂e.</p>														

B. Carbon elements

B.1. Forest Reference Emission Level / Forest Reference Level (FREL/FRL)

Please provide link to the FREL/FRL submission:

https://redd.unfccc.int/files/vietnam_frl_modified_submission_final_for_posting.pdf

Please provide link to the UNFCCC Technical Assessment Report:

<https://unfccc.int/resource/docs/2016/tar/vnm.pdf>

B.1.1. UNFCCC Technical Assessment and Analysis process

(i) Consistency of the FREL/FRL: *Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the consistency of the FREL/FRL with the GHG Inventory, including the definition of forest used. If the report identifies inconsistencies, explain these inconsistencies between the GHG inventory and FREL/FRL and describe how they will be resolved in the next GHG inventory or FREL/FRL.*

There is a certain level of consistency between the land use, land-use change, and forestry (LULUCF) sector of the GHG Inventory (GHG-I) and FREL/FRL. Firstly, the same forest definition is used in both reports. Secondly, plot measurement data from the National Forest Inventory, Monitoring, and Assessment Program (NFIMAP) were used as a main data source to estimate the emission/removal factors (EF/RF). Thirdly, the forest area from NFIMAP were used as a main data source of activity data for FREL/FRL reporting while these data are also used as a benchmark data source to refine the forest area of different forest types in GHG-I reporting. However, several inconsistencies emerge in the scope, activity data, emissions/removals factors and methodologies used in both reports.

Regarding the scope, the LULUCF sector of GHG-I includes all pools and gases, but only with Tier 1 estimates for dead wood, litter and localized soil organic carbon. The gain/loss method is used and forest degradation / restoration is combined in the “forest land remaining forest land” category. The emissions and removals were reported based on the six IPCC land categories (forest land remaining forest land is further sub-divided into forest types). FREL/FRL calculates the activity data for all LULUCF but considers only emissions and removals from the forestry sector, which are reported as “forest to non-forest,” “non-forest to forest,” and “forest land remaining forest land,” split into forest degradation and restoration respectively. Only above-ground biomass (AGB) / below-ground biomass (BGB) are reported and non-CO₂ emissions are not accounted for as emissions from non-CO₂ gases were considered negligible. FREL/FRL is constrained by the conservativeness and accuracy principles. The FREL/FRL is based on 12 forest types and five non-forest types. The non-forest types, however, are not in line with IPCC land categories (i.e. cropland and grassland are intermixed).

Regarding the activity data, the LULUCF sector of GHG-I uses Tier 2 data derived from different sources (General Statistics Office (GSO), Forest Inventory and Planning Institute (FIPI), Forest Protection Department (FPD), General Department of Land Administration (GDLA)) while in FREL/FRL, Tier 3 data is used (wall-to-wall maps from FIPI’s NFIMAP Cycles I to IV).

Regarding the EF/RF, GHG-I uses various sources of EF/RF, from Tier 2 national studies (including forest volume and carbon stocks derived from NFIMAP plot measurement data), expert judgment to IPCC default factors, which often lack uncertainty estimates. FREL/FRL uses EF/RF derived from tree measurements from NFIMAP Cycles I to IV and national aboveground biomass allometric equations. Finally, regarding the overall methodology, GHG-I uses a process-based approach such as the gain-loss method while FREL/FRL uses a stock-based approach such as the stock-difference method.

To ensure the LULUCF sector of GHG-I and REDD+ reporting remain consistent, Vietnam will implement the following:

- Use FREL/FRL carbon stock for the GHG-I whenever applicable.
- Address methodological framework differences (gain/loss in GHG-I vs stock-difference in REDD+ reporting).
- Address inconsistencies in data sources, including building a data-sharing agreement between the relevant departments within MAE, or obtaining official endorsement of the REDD+ data by GSO of MOF.
- Define a common set of nationally developed emissions and removal factors for the forestry sector.
- Seek agreement between ministries on the pools and gases to be included in the GHG-I and FREL/FRL when these pools and gases are insignificant or estimated using only Tier 1 data.
- Decide on uncertainty requirements for emissions and removals related to the forestry sector.

(ii.a) Data source of the FREL/FRL: *Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the data used for to the construction of the FREL/FRL, specifying whether the FREL/FRL is based on historical data and is equal to or below the average annual historical emissions during the reference period.*

The carbon densities used for emission factors were taken from NFIMAP Cycles I to IV. The numbers of primary sample plots inventoried were 1,706; 2,500; 2,750 and 2,049 for NFIMAP Cycles I to IV, respectively, selected from an 8 x 8 km grid, with 40 secondary sampling plots at each primary sample plot, disposed in two strips, northerly and easterly respectively, from the primary sample plot. Each plot is allocated to one of the forest agro-ecological regions used for the activity data. In general, aboveground carbon densities are derived using country-specific allometric information produced from the United Nations Collaborative Programme on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries (UN-REDD) in Vietnam. In some cases, a simplified method based on merchantable volume estimates and biomass expansion factors is used. The allometric equations use both diameter at breast height and height information. The modified submission notes that an IPCC default value for the root-to-shoot ratio was applied to estimate below-ground biomass. Following the facilitative exchange, Vietnam included the activity data and emission factors used to construct the FREL/FRL in the modified submission, which enhanced transparency.

Activity data are derived from: Landsat MSS and Landsat TM for the period 1991-1995; Landsat ETM+ and SPOT 4 for the period 1996–2000; Landsat ETM+ for the period 2001–2005; and SPOT 5 for 2005 and 2010. The SPOT map for 2010, which is consistent with the agreed forest classification system set out in the Vietnamese Government’s Circular No. 34/2009/TT-BNNPTNT on criteria to identify and classify forests, was used as the basis for upgrading and harmonizing earlier maps. Relative to the 2010 base map, corrections were applied to earlier maps to remove the illogical changes exceeding a three percent threshold. To assess the illogical changes, a set of 329,114 points was distributed systematically and obtained by applying a 1 x 1 km grid nationwide. Illogical changes were removed and corrected following a visual inspection and applied to all 17 land-use classes. Only one province had an excess of three percent illogical change, which was corrected. Land-use change matrices were constructed on the basis of these maps, with 17 forest and land-use types (12 forest and five non-forest).

(ii.b) If a country is considered HFLD: *Please provide the basis/justification for this classification.*

N/A

(ii.c) FREL/FRL adjustments for a HFLD country: *If adjustments made, please provide information that the adjustment does not exceed 0.1% of the carbon stock over the eligibility period in the relevant area and/or exceed 10% of the FREL/FRL to reflect quantified, documented changes in circumstances during the reference period that likely underestimate future rates of deforestation or forest degradation during the eligibility period*

N/A

(iii) FREL/FRL in accordance with 12/CP.17: *Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the quantified estimate of the FREL/FRL. Include whether the FREL/FRL was constructed in accordance with the guidelines in Decision 12/CP.17; specifically on the modalities for FREL/FRL and whether the raised issues were material or not material to the quantified estimate of the FEEL/FRL.*

Vietnam has proposed the FREL/FRL and provided the following details on how the national circumstances were considered:

Much of Vietnam’s forest cover was removed between 1943 and 1993, during which, the forest cover declined from at least 43% to 28%. Since then, Vietnam has striven hard to increase its overall forest cover. Based on the forest cover maps generated by NFIMAP, the actual forest area in Vietnam has increased to 13.7 million ha in 2010 from 11.3 million ha in 1995. Much of the increase has been due to new plantations having been established, which comprise 2.1 million hectares as well as re-designating and including previously omitted limestone forests. It is generally acknowledged that natural forests are becoming increasingly fragmented and degraded. As of 2010, over two-thirds of Vietnam’s natural forests were considered poor or regenerating, while rich and closed-canopy forest comprised just five percent of the total. Between 1995 and 2010, the area of natural forest classified as rich decreased by 35,000 ha/year and medium forest reduced by 66,000 ha/year. These figures indicate that deforestation and forest degradation remain serious issues for Vietnam. The key factors driving deforestation and forest degradation include: (i) Conversion of forest lands for agriculture and other purposes; (ii) Infrastructure development such as roads and hydropower plants; (iii) Unsustainable logging; and (iv) Forest fires.

The Government of Vietnam understands the importance of forests and their environmental protection function and acknowledges the need for effective policies to curb the loss of forest cover from the end of the 1980s to the early 1990s. Accordingly, since the mid-1990s or so, it has invested in a number of nationwide reforestation, restoration and forest protection programs, of which the 661 Program namely “Five-million Hectare Reforestation Program” (1998-2010)” in particular has contributed significantly to the recent national forest cover trends. The final report (243/BC-CP) of the 661 Program, dated 26 October 2011, refers to the main achievements from this national Program, including reforestation (conversion from non-forest to plantations and to natural forests) and restoration of approximately 5 million ha and concluded that the Program had met its targets.

(iv) FREL/FRL transparency: *Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the transparency of the FREL/FRL and whether significant issues were raised and resolved. If applicable, provide a plan on how to address and overcome issues that were not material to the transparency of the FREL/FRL raised in TA Report that couldn't be resolved due to time and data restrictions.*

To ensure the transparency of the data used to calculate the FREL/FRL, Vietnam will host the historical maps, tables of carbon stocks per eco-region and REDD+ initiatives on a web geoportal, including graphs representing the importance of the main activities from national to provincial level, the land-use change matrix and the emissions and removals.

(v) FREL/FRL completeness: *Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the understanding of the FREL/FRL and whether significant issues were raised and resolved. If applicable, provide a plan on how to address and overcome issues that were not material to the completeness of the FREL/FRL raised in TA Report that couldn't be resolved due to time and data restrictions. Include information that allows for the reconstruction of the FREL/FRL.*

There is no additional information that supplements the information contained in the technical assessment (TA) report concerning the FREL/FRL completeness.

(vi) FREL/FRL consistency: *Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the consistency of the methodology used over the time series used for the construction of the FREL/FRL and whether significant issues were raised in the report and resolved. If applicable, provide a plan to address and overcome issues that were not material to the consistency of the FREL/FRL raised in TA Report that couldn't be resolved due to time and data restrictions.*

While acknowledging that Vietnamese FREL/FRL is overall in accordance with the guidelines for submitting information on FREL/FRL, the TA report noted the need to: “... maintain consistency in interpreting the images. The assessment team (AT) believes a consistent approach to interpreting geospatial images across the time series, e.g. automatically or digitally, could ensure coherent interpretation while improving accuracy and identifies this as an area for future technical improvement.” The AT also identified some areas for future technical improvement, one of which was “providing time-series information on forest and land-use transitions.”

In 2018, supported by JICA, FIPI upgraded historical forest cover maps via an automated method to detect changes to the forest change based-on multiple time-series Landsat data. Based on these upgraded forest cover maps, time-series information on forest and land-use transitions were also generated. For more details, see “Report on Improvement of Historical Forest Cover Maps for FREL/FRL Update to Apply for GCF Pilot Results-based Payment Program for Sustainable Natural Resource Management Project by JICA.”

(vii) FREL/FRL accuracy: *Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the accuracy of the FREL/FRL and whether significant issues were raised and resolved. This should include information on whether the data and methodologies used neither over- nor underestimate emissions and/or removals during the reference period. If applicable, provide a plan to address and overcome issues raised in TA Report that were not material to the accuracy of the FREL/FRL and that couldn't be resolved due to time and data restrictions.*

Since good practice guidance from IPCC was followed when developing the FREL/FRL for Vietnam, no significant issues regarding FREL/FRL accuracy emerged.

(viii) Sources of emissions: *Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to whether all activities listed in paragraph 70 of UNFCCC decision 1/CP.16 (‘REDD-plus activities’) that are a significant source of emissions were included. If they were not, justify whether activities that are significant sources of emissions were not included due to lack of data and/or whether the omission overestimates emissions or underestimate removals. Provide also a plan*

to include all data on all REDD-plus activities that are significant sources of emissions in future FREL/FRL submissions.

There is no additional information that supplements the information contained in the TA report concerning emissions sources.

(ix) Significant pools: Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the inclusion of the most significant pools. If applicable, justify whether significant pools were not included due to lack of data and/or the omission does not overestimate emissions or underestimate removals. In addition, provide a plan to include all significant pools in future FREL/FRL submissions.

The modified FREL/FRL includes above- and below-ground biomass pools. Changes in deadwood, litter and soil organic carbon stocks from deforestation are not included due to the lack of reliable nationwide time series of data and also since said pools are considered insignificant. For soil organic carbon-related to the burning of peat soil, potential emissions may be significant on a per hectare basis, but peat soils represent a marginal portion of national forest land, namely around 0.04%, so their overall contribution to country-wide emissions is considered insignificant.

(x) Emissions from gases: Please provide any additional information that supplements the information contained in the Technical Assessment Report in relation to the inclusion of all gases that are significant sources of emissions. If not all of the gases were included, justify whether gases that are significant sources of emissions were not included due to lack of data and/or whether the omission overestimates emissions or underestimates removals. Provide also a plan to include all significant pools in future FREL/FRL submissions.

The FREL/FRL includes only CO₂ emissions and removals. Although it was noted in the modified submission that non-CO₂ gases are emitted during forest fires, those emissions were estimated to comprise less than 0.1 percent of total national emissions.

(xi) IPCC guidance for FREL/FRL: Please indicate if the whether the construction of the FREL/FRL (data, methodologies and estimates) was guided by 2003 GPGs or 2006 GLs.

Vietnam used the IPCC Good Practice Guidance for LULUFF to estimate emissions and removals for the proposed FREL/FRL, while the estimated root-to-shoot ratio and carbon fraction were based on values provided in the 2006 IPCC Guidelines for National GHG-I.

(xii) Issues related to applying IPCC guidance: Please mention any significant issues related to the application of IPCC GLs/GPGs as raised in the TA report. Include any significant issues that are material to the alignment with the methodologies of the IPCC GLs/GPGs that were raised in the TA report and whether significant issues were raised and resolved. If applicable, provide a plan to address and overcome issues raised in TA Report that were not material to the application of IPCC guidance and that couldn't be resolved due to time and data restrictions.

While commending Vietnam for showing a strong commitment to improving its FREL/FRL estimates on an ongoing basis in line with the stepwise approach, the AT encourages Vietnam to provide more detailed and relevant information on the methodological approach used to estimate emissions and removals in its future FREL/FRL submissions to increase the transparency of the methodologies used.

B.1.2. Additional criteria related to FREL/FRL

(xiii) Reference period for the FREL/FRL: Please indicate the reference period (number of years) applied for the construction of the FREL/FRL.

The reference period for the FREL/FRL proposed by Vietnam is 1995-2010.

(xiv) If previous reference level submitted: Please indicate whether a previous reference level applying to the same area was submitted. If so, describe the difference between the emissions and removals used for the previous one and the current one. Describe any adjustments made to the current FREL/FRL compared to the previous one, if applicable.

No previous reference level applying to the same area was submitted.

(xv) Uncertainties: Please indicate whether the country has provided information on aggregated uncertainties of the emissions or removals estimate, taking into account national capabilities and circumstances and if so,

indicate the percentage of aggregate uncertainties and provide information on assumptions and sources. If applicable, indicate the process implemented to minimize systematic and random errors.

The current FREL/FRL of Vietnam lacks information on aggregated uncertainties of emissions and/or removals estimate. However, uncertainties of the forest cover map in 2010 and carbon stocks have been provided as follows:

A study conducted by FIPI and JICA¹ estimated that the uncertainty of change between forest and non-forest, between forest types and between volume-based subcategories of evergreen broadleaf forests was respectively 5, 20 and 26%. This analysis was mainly conducted on the NFIMAP Cycle IV map, which was based on high resolution images, meaning the numbers provided may underestimate the uncertainty of change between past maps.

The standard deviation and uncertainty at 95% of the confidence interval of carbon stocks estimates were calculated to take the sampling design used to collect the data into consideration. No systematic errors are expected from the forest inventory as it was reviewed several times and included quality control procedures. However, the uncertainty due to the models applied (biomass and volume equations) was excluded from the study.

In 2018, supported by JICA, FIPI upgraded historical forest cover maps using an automated method to detect changes in the forest based on multiple time-series Landsat data. Subsequently, supported by the UN-REDD Vietnam Programme Phase II (through FAO), FIPI has attempted to assess the activity data generated from the upgraded forest cover maps and estimate uncertainties of activity data. For more details, see "Report on REDD+ activities data accuracy assessment, uncertainty analysis and area estimation."

(xvi) Please indicate whether different FREL/FRLs have been used for different funding sources or other purposes and if so, list and describe them.

Vietnam has also submitted a different FREL/FRL to the Forest Carbon Partnership Facility (FCPF) applicable to its emission reduction program. This FREL/FRL is only for the North-Central Coast region (one of eight agro-ecological regions in Vietnam). The development of this reference level follows the FCPF methodological framework. This reference level uses 2005-2015 as the reference period and the result-based payment period goes from 1 February 2018 to 31 December 2024.

B.2. REDD-plus Results reporting

Please provide link to the BUR technical annex containing REDD+ results:

https://unfccc.int/sites/default/files/resource/Viet%20Nam_Technical%20Annex%20on%20REDD%20.pdf

Please provide link to the UNFCCC Technical Analysis Report:

https://unfccc.int/sites/default/files/resource/tatr2021_VNM.pdf

B.2.1. UNFCCC Technical Analysis

(i) Consistency of results with FREL/FRL: *Please provide any additional information that supplements the information contained in the Technical Analysis Report in relation to the consistency of the reported results in the technical annex to the BUR with the FREL/FRL (including the inclusion of same pools, activities and gases).*

The reported results in the technical annex to the BUR are consistent with FREL/FRL as follows:

- Use the same definition of forest.
- Use the same ecological stratification.
- Use the same forest and land-use classification system.
- Use the forest cover map of 2010 (the last year in FREL/FRL) as the baseline for developing a forest cover map of 2018 for activity data.
- Calculate the carbon stocks in 2018, reflecting the improvement in the sample plot system, in order to develop FREL/FRL.
- Include the same carbon pools and GHG gases.
- Use the same method to calculate annual emissions and removals from activity data and emission factors.

¹JICA & VNFOREST 2012. The Study on Potential Forests and Land Related to "Climate Change and Forests" in The Socialist Republic of Vietnam. Hanoi, Vietnam: Japan International Cooperation Agency and Vietnam Administration of Forestry. Available at: https://openjicareport.jica.go.jp/pdf/12067948_01.pdf

(ii) **Transparency of the data:** *Please provide any additional information that supplements the information contained in the Technical Analysis Report in relation to the transparency of the data and information provided in the technical annex (i.e. whether information has been provided to provide an understanding of how UNFCCC guidance on results reporting has been addressed). Include information on significant issues raised in the Technical Analysis Report and whether these were raised and resolved. If applicable, provide a plan on how to address and overcome issues raised in the Technical Analysis Report, that were not material to the transparency of the data on results and that could not be resolved due to time and data restrictions.*

To ensure the transparency of the data and information provided in the technical annex, Vietnam will host the historical maps, tables of carbon stocks per eco-region and REDD+ initiatives on a web geoportal, which includes graphs representing the importance of the main activities, the land use change matrix and the emissions and removals.

(iii) **Completeness of the data:** *Please provide any additional information that supplements the information contained in the Technical Analysis Report in relation to the completeness of the data and information provided in the technical annex (i.e. whether information has been provided that allows for the reconstruction of the results). Include information on significant issues raised in the Technical Analysis Report and whether these were raised and resolved. If applicable, provide a plan on how to address and overcome issues raised in the Technical Analysis Report, that were not material to the completeness of the data on results and that could not be resolved due to time and data restrictions.*

The data and information provided in the technical annex to the BUR are complete in the sense that they allow the results to be reconstructed.

(iv) **Consistency of the data:** *Please provide any additional information that supplements the information contained in the Technical Analysis Report in relation to the consistency of the data and information provided in the technical annex (i.e. data and methodologies were applied consistently over the results time series). Include information on significant issues raised in the Technical Analysis Report and whether these were raised and resolved. If applicable, provide a plan on how to address and overcome issues raised in the Technical Analysis Report, that were not material to the consistency of the data on results and that could not be resolved due to time and data restrictions.*

Regarding the activity data, the forest cover maps in 2018 were generated using a consistent method with historical forest cover maps to ensure the activity data also remained consistent. However, the measurement, reporting, and verification (MRV) period lasted eight years from 2010 to 2018 rather than five, as in the FREL/FRL calculation, which may result in the activity data being inconsistent to some extent.

Regarding the emission factors, carbon stocks in 2018 were calculated based on an improved system of sample plots compared to the historical system of sample plots. The sampling design remains identical, i.e. systematic sampling with an 8 x 8 km grid. The plot design, however, has been improved to render the system more efficient. Each cluster of plots now comprises five circular plots, each covering 1000 m² (as opposed to 40 rectangular plots, each with an area of 500 m²). Simulation results show that the improved system has slightly higher uncertainty (about 1%) compared to the old system, but with the benefit of reducing the inventory area by 3/4.

(v) **Accuracy of the data:** *Please provide any additional information that supplements the information contained in the Technical Analysis Report in relation to the accuracy of the data and information provided in the technical annex (i.e. whether it neither over- nor underestimates emissions and/or removals). Include information on significant issues raised in the Technical Analysis Report and whether these were raised and resolved. If applicable, provide a plan on how to address and overcome issues raised in the Technical Analysis Report, that were not material to the accuracy of the data on results and that could not be resolved due to time and data restrictions.*

Both the activity data and emission factors are generated based on good practice guidance from the IPCC. Accordingly, they are accurate in the sense that they are systematically neither over nor under true emissions or removals, as far as can be judged and uncertainties are reduced as far as practicable.

(vi) **Indicate the number of years that took place between the last year of the FREL/FRL period and the year corresponding to the results being proposed for payments:**

The final date of the FREL/FRL period is December 2010 and the first year corresponding to the results being proposed for payments is December 2014. Accordingly, four years are said to have elapsed between the last year of the FREL/FRL period and the year corresponding to the results proposed for payments.

B.2.2. Additional criteria related to the achieved results

(vii) **Uncertainties:** *Explain whether the country has provided information on aggregate uncertainties of the results, taking into account national capabilities and circumstances. Include the percentage of aggregate uncertainties and provide information on assumptions and sources. If applicable, indicate the process implemented to minimize systematic and random errors.*

The aggregated uncertainties of the results have been estimated and provided in the technical annex to the BUR. The current FREL/FRL submission does not estimate the aggregated uncertainties of the FREL/FRL. Accordingly, to calculate the uncertainty of emissions reductions/removals for the period 2010-2018, the uncertainties of emissions and removals for the period 2010-2018 are applied to the reference period. In this case, the uncertainty of annual emissions reductions for the period 2010-2018 was 28.3%; for annual removals 19.5% and for net annual emission reductions/removals, 16.1%.

(viii) **Preventing double payments:**

- *Provide information on payments that have been, or are expected to be, received from other sources of funding for results recognized by the country for the same area for the same period, for which the country is applying for payments from the GCF.*
- *Include relevant information regarding the payments paid or expected to be paid, including the year(s), results volume in tCO₂e, quantities for which payments were received/are expected to be received and entity/entities paying for the results as well as any type of agreement involved.*
- *Provide sufficient assurances that the results that have been paid, or are expected to be paid for by other sources (or are under any type of analogous agreement) been excluded from the volume offered to the GCF.*
- *Provide a description of measures to ensure that the results paid by the GCF will not be transferred, offered for future payment or otherwise used (for example for offsets) and information on how the results proposed for payment by the GCF will be treated or used.*
- *Provide information on how different financing contributed to the achieved results.*

There is no optimal model for REDD+ registry systems across countries due to differing legal contexts and management regulations. The approach taken to develop a REDD+ registry in Vietnam involves linking to existing management systems for land and forest resources, land registry and GHG inventory and reporting. This will allow the state to manage REDD+ credits and avoid double counting and also help implement benefits-sharing of the REDD+ benefits.

Currently, two laws govern land and forest management, namely the Land Law (first issued in 1993, revised in 2003 and 2013) and the Forestry Law (2017) (replacing the Law on Forest Protection and Development in 2019). Under these laws, MAE is the governmental management agency handling all issues of land management, including the land registry and database. MAE also takes responsibility on behalf of the central government to manage forest resources. Under MAE, departments exist across all levels of government (provincial and commune) to implement land and forest management.

To avoid double payments/claims on REDD+, a National REDD+ registry will be developed and operationalized by MAE and link to the existing forest management and land management and registration system. The Ministry of Science and Technology (MOST) will provide oversight, assist with coordination and on setting up, controlling the quality and using the National REDD+ Registry database. MONRE (current MAE) has been developing land information systems and to further streamline the land administration services in the provinces and make them more transparent, is developing a national Multipurpose Land Information System (MPLIS)², which will standardize data from the different land information systems and import it into the MPLIS. GDLA under MONRE (current MAE) has been running the land registration for many years and this system is available from central to commune levels. Land registration secures usage rights of land users via the land-use rights certificate (LURC), which, in turn, is managed using the land registration database under GDLA.

The government will create and run an emission reduction and carbon title system. Any eventual emission reduction carbon title will be attached to the land as an asset as in a number of countries that use a land title

² The development of MPLIS is US\$160.39 million component of total project investment of US\$180 million with funding through the World Bank and includes land database, digitization of existing maps and records on land use rights; updating and integration of cadastral data (both cadastral map users and land use information and land database, land price data, land use plan data and land statistics and an inventory to improve the completeness and accuracy of the existing land information. The MPLIS will also establish national virtual data centres that would store and make available land information and will include the development and pilot of electronic transactions at Land Registry Offices

Registry and would then need to be entered into the land registry. As part of the land-attached assets to the parcel of land and carbon covenant, the need to regulate land use that can and cannot take place would be added to the LURC and this information would eventually be available via the MPLIS.

The expected information for the REDD+ registry requires full documentation of land and forest information, including but not limited to:

- administrative boundaries (commune and province);
- land parcel/plot data (including a unique number/ reference);
- data on land users and the owners of land-attached assets including (1) full name of the organization according to documents on the establishment, accredited or registered business certificate of the organization; (2) for foreign-invested enterprises, implementing investment projects in Vietnam, the full name of the legal entity implementing investment projects under the investment license or business licenses of such legal entity is included; and (3) for the community, showing the name identified by community certified by Commune People's Committee (CPC);
- data on the legal status of land-use rights, land management rights, ownership of land-attached assets (i.e. forests);
- forest information (spatial data is preferred) including (1) forest owners and area of forest by owners; (2) geographical boundaries of REDD+ areas; (3) forest status; and (4) emission reduction and/or removals by forest owners and forest areas; and
- data on changes to the land-use rights and ownership of land-attached assets.

To date, Vietnam has only received result-based payments from FCPF Carbon Fund, whose payment period was from 1 February 2018 to 31 December 2024. There has been no other RBP or crediting schemes in the country during 2014-2018 in the country. Therefore, there are no double payments in the GCF pilot RBP payment period.

There are some other ongoing REDD+ RBP or carbon credit projects including GCF pilot RBP program and LEAF program, all of which are managed under a single national agency, VNFOREST/MAE. All the information including, but not limited to, the project name, the target area, payment/accounting period, and payment volume have thus been collected and recorded by VNFOREST/MAE on its Excel-based recording system to avoid overlaps and double payments. VNFOREST/MAE is checking if there are any overlaps and directly coordinating with relevant parties as necessary. Also note that FCPF and LEAF use their own registry platform (of FCPF and ART respectively) to manage double counting at international level.

(Screenshot of the Excel-based List of REDD+ RBP/Carbon Credit Projects in Vietnam)

Vietnam REDD+ RBP/Carbon Credit Project List															Last Updated: 23/10/2024	
Sno.	Project Title	Status	Project Proponent	Donor (if any)	Scale	Target Area (for accounting)	REDD+ Activities	Reference Period (from)	Reference Period (through)	Accounting Period (from)	Accounting Period (through)	Result Volume (tCO2e)	Unit Payment Price	Total Payment Volume	Payment Confirmed	Payment Completed
1	FCPF Carbon Fund	Payment transferred	VNFOREST	World Bank	Sub-national	North Central Coast (Thanh Hoa, Nghe An, Ha Tinh, Quang Tri, Thua Thien-Hue)	1,2,3,4,5	2005	2015	2018	2024	11,300,000	USD 5	USD 56,500,000	Y	Y
2	GCF Pilot Result-based Payments	FP being appraised by GCF	JICA	GCF	National	National	1,2,3,4,5	1995	2010	2014	2014	18,707,000	USD 5	USD 93,535,000	N	N
3	LEAF Program	Preparation for ERPA negotiation	VNFOREST	LEAF Coalition	Sub-national	Central Highland and South Central Coast (Quang Ngai, Gia Lai, Dak Lak, Khanh Hoa, Lam Dong)	1,2	2015	2020	2021	2025	Under Verification and validation for 1ST Monitoring report (2021, 2022)	USD 10	N/A	N	N
4	Hieu Commune PLAN VIVO project	Registration Certificate on July 5th 2021. In April 2025, Fauna & Flora International made the decision to formally close and the project had been suspended by Plan Vivo since 2024.	Fauna & Flora International	N/A	Project based	Hieu commune, Kon Tum province	1,2,5	2008	2018	N/A	N/A	N/A	N/A	N/A	N	N

In addition, MAE has prepared a draft circular on management and operation of a national registry system for emission quota and carbon credits. It is now under the consultation and is expected to be issued within this

year. Once the official national registry is in place, all projects need to register the necessary details in this system to avoid double payments.

(ix) Tracking emissions reductions:

Indicate whether the achieved results are included in a registry or similar system that tracks emissions reductions and corresponding payments and ensures that there is no past or future double payment or use of such results, including information to identify the area where the results were achieved, the entity eligible to receive payment, year(s) generated, source(s) of payments received and identifying code, where possible. Provide the link or information where to find the registry or similar system

The achieved results will be included in a national registry that will track emissions reductions and removals enhancements and corresponding payments to avoid double payments.

See also Section viii for more description on the national registry.

C. Non-carbon elements

Please provide link to the summary on information on safeguards:
https://redd.unfccc.int/files/4850_1_first_soi_viet_nam_28eng_29.pdf

C.1. Cancun safeguards

C.1.1. Compliance with Cancun safeguards. Please provide any additional information that supplements the information included in the “summary of information on safeguards” that allows understanding how each of the safeguards below was addressed and respected in the full period during which results were generated in a way that ensures transparency, consistency, comprehensiveness and effectiveness:

The first “Summary of Information” (SOI)³ report and the Environmental and Social Assessment (ESA) report attached to this funding proposal provide detailed information of how the Cancun safeguards and GCF’s Environmental and Social Safeguards (ESS) standards were followed during the REDD+ results period of 2014-2018. As part of the design of the National REDD+ Program, the Safeguard Information System (SIS)⁴ is in place to provide information that is accessible to all relevant stakeholders on how the safeguards are being addressed and respected. This section summarizes the policies, laws and regulations (PLRs) pertaining to each of the Cancun safeguard items.

- (i) That actions complement or are consistent with the objectives of national forest programs and relevant international conventions and agreements.

This safeguard refers to the complementarity or compatibility of the action implemented and of the overall National REDD+ Action Program (NRAP). The first NRAP covering the period 2011-2020 was approved by the Prime Minister in June 2012. In April 2017, Vietnam’s revised NRAP was approved by the Prime Minister, and covers the period from 2017-2030.⁵ The revised NRAP aims to contribute to the implementation of sustainable forest development, national strategies on responding to climate change, and national strategies on green growth, linking to sustainable development, ensuring national environmental security and poverty reduction. The NRAP has been designed in compliance with the policies and laws of Vietnam, and is consistent with international treaties and agreements that Vietnam has participated or signed. It aims to ensure the consistency of the State in steering, management and coordination, optimizing the participation and monitoring of socio-political, professional associations, non-governmental organizations and communities, and utilizing mechanisms for effective international cooperation in the development and implementation of the REDD+ Program. REDD+ policies and measures (PaMs) are defined in the revised NRAP and elaborated in the corresponding the National REDD+ Mid-Term Implementation Plan (NRIP) completed in 2018,⁶ with the aim of turning the PaMs set out in the NRAP into concrete actions and quantified targets, supported by adequate financial resources. The NRIP also provide a description of related programs and projects.

National forest programs that consistent and complement with the proposed policies and measures (PaMs) are the following two most significant national forest programs in force in Vietnam: The Vietnam Forestry Development Strategy for the Period 2021-2030 and Vision towards 2050⁷ and the Sustainable Forestry Development Plan for the Period 2021-2025.⁸

As regards to the relevant international conventions and agreements, PaMs of Vietnam are consistent and complement with 19 international conventions and agreements as follows:

1. Cartagena Protocol on Biosafety to the Convention on Biological Diversity (The Biosafety Protocol), 2000
2. Convention for the Safeguarding of Intangible Cultural Heritage, 2003
3. Convention on Biological Diversity (CBD), 1992
4. Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), 1973
5. Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), 1979
6. Convention on the Elimination of All Forms of Racial Discrimination (CERD), 1969
7. Convention on the Protection and Promotion of the Diversity of Cultural Expressions, 2005
8. Convention on the Rights of the Child, 1989
9. Convention on Wetlands of International Importance, especially Waterfowl Habitats (RAMSAR), 1971
10. International Covenant on Civil and Political Rights (ICCPR), 1966

³ https://redd.unfccc.int/uploads/4850_1_first_soi_viet_nam_28eng_29.pdf

⁴ <https://sis.kiemlam.gov.vn/web/guest/home>

⁵ Prime Minister’s Decision No. 419/QĐ-TTg dated 5 April 2017. https://redd.unfccc.int/media/decision_419_nrap_vietnam_2017.pdf

⁶ Decision No 5264/QĐ-BNN-TCLN of MARD dated 28 December 2018 approving the NRAP Mid-Term Implementation Plan (NRIP) for the period 2017-2020.

⁷ Prime Minister Decision No. 523/QĐ-TTg dated 1 April 2021. <https://vanban.chinhphu.vn/default.aspx?pageid=27160&docid=202996>

⁸ Prime Minister Decision No. 809/QĐ-TTg dated 12 July 2022. <https://vanban.chinhphu.vn/?pageid=27160&docid=206117&classid=2>

11. International Covenant on Economic, Social and Cultural Rights (ICESCR), 1966
12. Kyoto Protocol to the UNFCCC, 1997
13. Paris Agreement, 2015
14. UN Convention against Corruption, 2005
15. UNESCO Convention Concerning the Protection of the World Cultural and Natural Heritage, 1972
16. United Nations Convention to Combat Desertification (UNCCD), 1994
17. United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), 2007
18. United Nations Framework Convention on Climate Change (UNFCCC), 1992
19. World Trade Organization (WTO) General Agreement on Tariffs and Trade (GATT), 1994

In addition, the Law on Conclusion, Accession, and Implementation of International Treaties (2016) also states that international treaties take precedence over domestic legislation; in case of any inconsistency, international treaties apply.

Based on the information set out above, it is possible therefore to clarify this safeguard in the context of Vietnam, as meaning that the specific PaMs set out in the NRAP, the NRIP are consistent with or complement the objectives of Vietnamese national forest programs, as well as the objectives of the 19 international conventions and agreements identified above.

- (ii) Transparent and effective national forest governance structures, taking into account national legislation and sovereignty.

All the phases of REDD+, throughout the preparation and implementation of the NRAP, the country has been ensuring the promotion of transparency and effectiveness of national forest and environmental governance structures and that national legislation and sovereignty is taken into account.

Under the Law of Forest Development and Protection (2004) and Forestry Law (2017), national forest governance in the Vietnamese context can be identified as having four elements, which are: (i) the policy and legal framework that regulates behavior in the forest sector; (ii) the way in which rights to land use and rights to forests are allocated; (iii) the dynamics and relationships between different relevant stakeholders in the forest sector; and (iv) enforcement of the above rules.

Transparent national forest governance structures are defined in Vietnam as being structures that fulfil essential requirements in terms of two key dimensions, namely access to information and accountability.⁹

Access to information: The right to access to information is recognized in Vietnam. Several policies, laws and regulations provide the methods, forms, formalities and procedures for securing this right and require active dissemination of information¹⁰. Therefore, people can freely access information which is disclosed publicly¹¹ or can request access to most information except for information that is explicitly characterized as inaccessible or subjected to certain conditions. Relevant policies, laws and regulations address access to information, including:

- The Law on Environmental Protection (2020)
- Document No. 32/VBHN-VPQH(2018) consolidating revisions and amendments of the Law on Biodiversity (2008) to align with revisions of several articles of other Laws regarding planning
- The Ordinance on the Exercise of Democracy in Communes, Wards and Townships (2007)
- Decree No. 08/2022/ND-CP dated 10 January 2022 on the specific regulations of several articles of the Law on Environmental Protection (2020), which includes regulations on environmental protection planning and strategic environmental assessment

Accountability: The current Vietnamese legal framework seeks to promote accountability and address corruption, including within the forest sector. In the case of the forest sector, it creates dedicated institutions with competence for promoting transparency of the forest sector activities, which include supervision and monitoring of funds. Relevant policies, laws and regulations include:

- The Anti-Corruption Law (2018)
- Decree No. 59/2019/ND-CP (2019) providing specific regulations of several articles and measures to implement Anti-Corruption Law (2018)
- Decree No. 156/2018/ND-CP (2018), Articles 66-72 of which regulate the responsibilities of the Forest Protection and Development Fund (VNFF) to manage funds collected from payment for forest environmental services (PFES), replacing Decree No. 05/2008/ND-CP of the Government dated 14

⁹ This approach draws on the experience of a range of countries as well as studies. See Rey, D., Roberts, J., Korwin, S., Rivera, L., & Ribet, U. (2013) A Guide to Understanding and Implementing the UNFCCC, Client Earth, London, United Kingdom

¹⁰ Law on Access to Information 2016, Article 2 (1,3)

¹¹ Law on Access to Information 2016, Article 18

January 2008 on establishing a forest protection and development fund with responsibilities for the collection, commitment and use of public funds in the forest sector

- Decree No. 90/2013/ND-CP of the Government dated 08 August 2013 on provisions for the accountability of state agencies for the performance of assigned duties and powers

The effective forest governance structures under are considered to be forest governance structures that adequately address a number of key components.¹² Firstly, Constitution of Vietnam (2013) regulates the rule of law in the country with all public agencies are expected to act in accordance with their legal mandates and to follow the rules of behavior established in Vietnamese legal framework. It clearly regulates the ownership and rights to land use and forest land. It states that all land in Vietnam belongs to Vietnamese citizens as a whole, with the State administering the land on their behalf. Citizens and organizations can hold 'land-use rights,' but do not have ownership rights. Secondly, the legal framework regulates the potential expropriation of land. According to the Land Law (2013) when the State confiscates the legitimate land, the State will compensate the land, the property on the land and may also provide assistance. To create an effective forest governance structure, the legal framework defines a number of mechanisms and institutional arrangements to support cross-sectoral coordination, so as to support more holistic natural resource management, including in the preparation of reports on environmental impacts of different sectors and the creation of coordinating bodies to address cross-sectoral challenges such as climate change and protection of biodiversity. This institutional arrangement is helpful for cross-sectoral coordination throughout the implementation of the proposed REDD+ PaMs under the NRAP, NRIP, and PRAPs (subnational level). Relevant policies, laws and regulations include:

- The Constitution of Vietnam (2013)
- The Law on Land (2013)
- The Law on Environmental Protection (2020)
- Prime Ministerial Decision No. 896/QĐ-TTg dated 26 July 2022, approving the National Strategy for Climate Change towards 2050

Vietnam clearly requires the fair distribution of benefits arising from the use of forest resources. The Constitution of Vietnam (2013) states that land and natural resources of Vietnam belong to the people and are managed uniformly by the State on behalf of the people and affirms principles of social progress and equality in its approach to independent socio-economic development based on its internal resources.¹³ Vietnamese forest laws and regulations recognize a wide range of benefits and services provided by forests and make provision for their allocation and distribution. This includes both the direct economic benefits from harvesting of timber and Non-timber Forest Products (NTFPs) as well as the environmental services provided by forests. The principle of fair distribution of benefits arising from the use of forest resources is expected to be applied to the implementation of the NRAP and Provincial REDD+ Action Plans (PRAPs). Relevant policies, laws and regulations, particularly Forestry Law 2017 and Decree No. 156/2018/ND-CP prescribe detailed regulations for followings:

- The benefits and obligations of households and individuals assigned, leased or contracted forests and forestry land by the State for forest protection, regeneration zoning and planting, with a view to creating an economic motive force for encouraging people to actively participate in forest protection and development.
- Management of revenue from payments for environmental services (PFES) based on the principles of 'transparency, democracy, subjectivity, and equity, in line with the legal system of Vietnam and international agreements that Vietnam ratifies or joins, are ensured.¹⁴

To promote the effectiveness of the forest governance structure, Vietnamese legal framework specifically recognizes the right to access to justice in the context of land management related decisions and grants access to dispute resolution mechanisms at all levels, as well as to legal services and support. The legal framework also guarantees access to appeals, remediation, compensation and the enforceability of its decisions. Relevant policies, laws and regulations include:

- The Law on Land (2013)
- The Law on Complaints (2011): Article 7
- The Law on Denunciations (2018)
- The Law on Administrative Court Procedures (2015)
- The Law on Legal Aid (2006)
- The Civil Code (2015)
- The Law on Environmental Protection (2020)

¹² These components reflect the framework of a Participatory Governance Assessment (PGA) developed with assistance from the UN-REDD Programme to assess forest governance structures at the provincial level.

¹³ The Constitution (2013), Articles 50 & 53.

¹⁴ Article 72 of Decree 156/2018/ND-CP regulates inspection, monitoring and publication of finance

- The Penal Code (2015)
- The Law on the Handling of Administrative Offences (2012)

To further promote transparency of REDD+ activities in Vietnam, key documents related to REDD+ have been published at the website of the Viet Nam Forestry Administration (<https://vnforest.gov.vn/category/redd/>) as well as that of Vietnam Forest Protection Fund (<https://vnff.vn/en-us>) for items related to FCPF Carbon Fund and LEAF Program including safeguard documents. Safeguard related information has been integrated into the Safeguard Information System (<https://sis.kieklam.gov.vn/web/guest/home>). Relevant information has also been included in the first summary of Information (SOI1) covering the accounting period of this FP.¹⁵

- (iii) 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.

In the context of Vietnam, the legal framework refers to “ethnic minorities” in place of “indigenous peoples.”¹⁶ The Forestry Law 2017 defines a “village local community” as “all households and individuals living in the same village, hamlet or equivalent unit,”¹⁷ while the Law on Land (2013) and the Law on Forestry 2017 define a “local community” as a subject of the right to land use and forest use as “a community of Vietnamese living in the same villages, hamlets or similar population quarters having the same traditions and customs or the same descent.”¹⁸ The Law on Forestry (2017), directs the formulation of policies on investment support for forest protection and development both for groups of ethnic minority people and for local communities.¹⁹

To respect for the knowledge of ethnic minorities and members of local communities, Law on Biological Diversity (2008) defines in the context of genetic resources as the “understanding, experience and initiatives of local people on the conservation and use of genetic resources.”²⁰ This knowledge is typically considered to include elements that have been built up over a long period of time, and transmitted from generation to generation.

In relation to the rights of indigenous peoples (or ethnic minorities in Vietnam) as set out in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP, 2007), the UN International Convention on the Elimination of All Forms of Racial Discrimination (ICERD, 1982), and other relevant international agreements, Vietnamese legal framework explicitly recognizes and protects a number of rights with regard to ethnic minorities, including the right of non-discrimination, the recognition and promotion of cultural rights and cultural inheritance of ethnic minorities’ cultural rights, and fair benefit-sharing. Particularly, the Constitution of Vietnam (2013) recognizes the rights to use one’s own language and system of writing, to preserve national identity, and to promote the fine customs, habits, traditions and culture, and forbids all acts of national discrimination and division. The Constitution regulates the State to implement a policy of comprehensive development and provides conditions for the national minorities to promote their internal abilities and to develop together with the nation. The Law on Forestry (2017) adds “local communities” (Article 8) as one type of forest owner, and creates a legal framework for the rights of ethnic minorities and members of local communities.²¹ The State guarantees that: ethnic minority people and forest-dependent local communities are allocated with forests and associated land in order to carry out combined forestry, agriculture and aquaculture production activities; that they can cooperate and join together to protect and develop the forest with the forest owners, sharing in the benefits; and that they can carry out cultural practices and beliefs associated with the forest, in accordance with the regulations of the Government.²² The Vietnam’s Strategy for Ethnic Affairs to 2020 (2013)²³ and Action Plan for Strategy for Ethnic Affairs implementation for 2021-2030²⁴ emphasize the target of achieving full cultural and social development in ethnic minority groups, through developing the policy to protect and promote the cultural identity, language, writing, practice, traditional beliefs of ethnic minorities and through other activities.

As Vietnam was the first country to undertake formal preparations for field-based REDD+ activities, the UN-REDD Vietnam Program proceeded with the FPIC process in Lam Ha and Di Linh districts in the pilot province of Lam Dong. The free, prior and informed consent (FPIC) process was conducted in these two districts because of the prevalence of ethnic people (30 out of 53 ethnic groups living in Vietnam are found there). FPIC is a rights-based principle related to expression of the right to self-determination; associated rights to lands, territories, and natural resources; the right to culture; and the right to be free from racial discrimination. FPIC forms part of the

¹⁵ https://redd.unfccc.int/uploads/4850_1_first_soi_viet_nam_28eng_29.pdf

¹⁶ Decree No. 05/2011/ND-CP dated 14 January 2011 on Ethnic Minority Affairs: Article 4(2,3)

¹⁷ Forestry Law 2017: Article 3(24)

¹⁸ The Law on Land (2013): Article 5(3); Law on Forestry 2017: Article 2 (24).

¹⁹ See Law on Forestry 2017, Article 94 (2,c) on the policies on the investment in forest protection and development.

²⁰ Law on Biological Diversity (2008): Article 3 (28).

²¹ Law on Forestry 2017.

²² Law on Forestry 2017, Article 4(6)

²³ Prime Ministerial Decision No. 449/QĐ-TTg dated 12 March 2013: Articles 1.1 and 1.4; Article 4(d)

²⁴ Prime Ministerial Decision No. 1657/QĐ-TTg dated 30 December 2022

basis of the UNDRIP. Having been applied the FPIC in Vietnam, this safeguard has been addressed and respected.

(iv) 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 1/CP.16.

This safeguard refers to the full and effective participation of stakeholders, particularly ethnic minorities and local communities, in the planning, design, implementation and monitoring of the Vietnam REDD+ activities. In this regard, this safeguard was addressed by taking into account the scope of REDD+ activities²⁵ and in light of additional guidance (REDD+ actions should address the drivers of deforestation and forest degradation, land tenure issues, forest governance issues, gender considerations and the safeguards identified).²⁶

The government of Vietnam has stated the commitment “to fully and effectively engage stakeholders” in REDD+ in the Decision No.419/QD-TTg dated April 5th 2017 by the Prime Minister. This is in line with the overall approach to stakeholder engagement in the REDD+ Program. Stakeholders in REDD+ identified in the Prime Minister’s Decision are local communities, ethnic minorities, community-based organizations, non-governmental organizations, gender groups, mass organizations, sociopolitical professional organizations and related organizations. One of the five principles guiding Vietnam’s NRAP aims at: ‘ensuring the consistency of the State in steering, management and coordination; optimizing the participation and monitoring of sociopolitical, professional associations, non-governmental organizations and communities, utilizing mechanisms for effective international cooperation in the development and implementation of the REDD+ Program.

Vietnamese legal framework recognizes the importance of ensuring public participation, including in the context of environmental and biodiversity protection, forest development as well as in the elaboration of land-use plans,²⁷ and more broadly in socioeconomic development planning. Key policies, laws and regulations related to recognition of the right to full and effective participation:

- The Law on Environmental Protection (2020)
- Document No. 32/VBHN-VPQH (2018) consolidating revisions and amendments of the Law on Biodiversity (2008) to align with revisions of several articles of other Laws regarding planning
- Forestry Law (2017)
- Planning Law (2018) including national planning for resource utilization, environmental protection and biodiversity conservation
- The Law on Land (2013)
- Ordinance No. 34/2007 on Grassroots Democracy (2007)

Aside from having been recognized, the full and effective participation of relevant stakeholders is further regulated by the existing Vietnamese legal framework which provides detailed explanations in relation to the types of information to be shared and the modes/mechanisms of participation for numerous types of activity, including policy and legislative development, as well as planning and management.²⁸ In relation to creating an enabling environment for the effective participation of ethnic minorities and local communities, the legal framework includes some provisions requiring the incorporation of culturally sensitive, traditional and community structures for decision-making processes that are relevant to the forest sector. Key policies, laws and regulations related to regulation of the right to full and effective participation:

- The Constitution of Vietnam (2013)
- The Law on Forestry (2017)
- The Law on Access to Information (2016)
- Document No. 32/VBHN-VPQH (2018) consolidating revisions and amendments of the Law on Biodiversity (2008)
- The Law on Land (2013)
- The Law on Environmental Protection (2020), Planning Law (2018), and Decree No. 08/2022/ND-CP of the Government providing the environmental protection planning, strategic environmental assessment, environmental impact assessment, environmental protection commitments and environmental protection plans

²⁵ 1/CP.16 The Cancun Agreements: Outcome of the work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention, para. 70

²⁶ 1/CP.16 The Cancun Agreements: Outcome of the work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention, para. 72.

²⁷ The Land Law (2013)

²⁸ Decree No. 43/2014/ND-CP dated 15 May 2014 establishes a mechanism for securing the effective public participation in land use planning

- Decree No. 156/20/2018/ND-CP dated 16 November 2018 of the Government providing the detail guidance on some articles of Law on Forestry²⁹
- Decree No. 75/2015/ND-CP dated 9 September 2015 on mechanisms and policies on forest protection and development in combination with sustainable and rapid poverty alleviation and support for ethnic groups during 2015-2020
- Ordinance No. 34/2007 on Grassroots Democracy (2007)
- Decree No.107/2022/ND-CP on piloting transfer of emission reduction results and financial management of Emission Reduction Purchase Agreement (under the Carbon Fund) in North Central Region.³⁰

From 2014-2018, a crucial period in the development of REDD+ in Vietnam, in transition to becoming eligible for results-based payments there has been extensive engagement of stakeholders at the national level, notably through the established REDD+ Network and six sub-technical working groups (STWGs), focused on meeting the four key pillars (i.e. REDD+ strategy development, FREL/FRL, MRV/NFMS, and safeguards) as well as key policy issues and concerns such as benefit distribution, cross-sectoral planning and integration, etc. There has also been a high level of stakeholder engagement at sub-national levels through the various projects and programs that have supported PRAPs, site-level REDD+ action plans (SiRAPs), pilot activities, and general awareness-raising and capacity-building events. It is estimated that there are 52 core organizations involving in REDD+ policy making at national level. They are from government agencies (15%), business sector (8%), national NGO and CSO (4%), international NGOs and donors (20%), and media (5%).³¹

Vietnam was the first countries to conduct a FPIC process under the UN-REDD Programme. The FPIC process was implemented over a period of five months between January and June 2010 and covered 5,500 people in 78 villages.³² The village FPIC meetings were divided into three phases (first phase in 22 villages; second phase in 31 villages; third phase in 25 villages). To facilitate the FPIC process, 24 FPIC facilitators/interlocutors (34% is ethnic minority people, 39% is women) were selected and all received training in climate change, REDD+ and FPIC techniques.³³ The lessons learnt in the UN-REED Programme Phase I has been taken into consideration in the UN-REDD Programme Phase II which then engaged more fully and effectively the participation of relevant stakeholders in the Program execution. Experiences and lessons learnt from the FPIC pilot implementation in Lam Dong were later integrated into three guidelines for implementation within the UN-REDD Vietnam Phase II Programme, namely PRAP, SiRAP, and REDD+ Implementation Agreement (FMB-RIA). In addition, a dialog between representatives of Vietnamese ethnic minorities and the UN-REDD+ Vietnam Phase II Programme was held with the participation of more than 50 people participated. Of these, 32 of them represented 11 ethnic groups from 14 provinces nationwide, including five out of six pilot provinces of the Program. The United Nations Development Program (UNDP), Asia Indigenous Peoples Pact (AIPP), and national CSOs also sent their representatives to the dialog. The participants have elected their representatives (one from CSOs and 01 from ethnic minorities for program executive board of UN-REDD Vietnam Phase II Programme. Their representatives have strengthened full and effective participation of ethnic minorities in the Program implementation. They also closely monitored the results achieved, particularly the full and effective participation of ethnic minorities and CSOs from design to implementation phase including benefit-sharing, livelihood improvement and women empowerment.

This safeguard has been more clearly respected throughout the project of “Support for the REDD+ readiness preparation in Vietnam” Phase I and Phase II (FCPF-REDD+ I and II) which has followed the FCPF Charter to engage the ethnic minorities and local communities which are key for success of the REDD+ as well as are the vulnerable if REDD+ is poorly designed and implemented. In light with that, “FCPF/UN-REDD Guidelines on Stakeholder Engagement in REDD+ Readiness; with a focus on the participation of Ethnic minorities and other forest communities” was prepared and followed by the FCPF-REDD+ I project. Particularly, during the process of development of the Strategic Environmental and Social Assessment (SESA), stakeholders from the household level to the national and international level have been consulted. These consultations commenced in October 2015 in earnest although for the past three years there have also been consultations of an iterative nature. It is estimated that consultations have involved 24 rural communities with some 500 individual householders of whom 295 have been women (95% from 12 different ethnic minority groups with poverty rates in excess of 70%), 12 CPCs (75 members including 22 women) and District People’s Committees (120 members including 20 women), 6 Provincial People’s Committees (25 members including six women) at the subnational level. At the national level, including international participants based on consultation and participation records in excess of 100 people

²⁹ Replaced the Decree No. 99/2010/ND-CP dated 24 September 2010 of the Government providing the policy on the payment for forest environmental services: Article 8

³⁰ <https://vanban.chinhphu.vn/?pageid=27160&docid=207089>. The emission reduction results were calculated for 2018-2019 in 6 provinces of the North Central Regions.

³¹ Pham Thu Thuy, Moira Moeliono and Le Ngoc Dung (2014) REDD+ policy networks in Vietnam. Infor Brief, CIFOR.

³² UN-REDD (2010) Applying the Principle of Free, Prior and Informed Consent in the UN-REDD Programme in Vietnam ([https://www.un-redd.org/sites/default/files/2021-10/Viet%20Nam%20FPIC%20\(2\).pdf](https://www.un-redd.org/sites/default/files/2021-10/Viet%20Nam%20FPIC%20(2).pdf))

³³ UN-REDD(2012) FPIC for REDD+ in the Asia Pacific region: Lesson learned, challenges and recommendations (<https://www.un-redd.org/sites/default/files/2021-10/Lessons%20Learned%20FPIC%20for%20REDD%2B%20in%20the%20Asia%20Pacific%20region%20August%202012.pdf>)

(including 25 women). For CSOs and NGOs some 35 people, including 20 women, of which 11 NGOs have been consulted in detail on REDD+ by the project and have participated in all or some of the REDD+ workshop activities. There have been in excess of 30 project related workshops at the national and subnational level. For field-based studies the emphasis has been on quality rather than quantity with the exception of the SESA, which involves a qualitative survey of forest-dependent households chose at random based on a robust sampling strategy.

A quantitative survey has been conducted to select 102 out of the list of high forest cover 327 emission reduction program (ER-P) communes in the upland areas that also have a high proportion of ethnic minority households. The main objectives of the quantitative survey were to provide more in-depth data, and analysis, of people's dependence on forestland and resources for their livelihoods and provide a socio-economic profile of the ethnic minority population. (The survey results are presented and discussed mainly in the SESA Section 3.4. Additional tables can be found at Annex 1 section 1.6 and in the MARD report.³⁴)

In addition, there have been separate sets of consultation in all provinces on the preparation of the PRAPs which involved consultations at the different levels and with the different types of stakeholders of interest.³⁵ Consultations were held with relevant government departments/divisions/offices at provincial, district and commune levels in Quang Tri, Thanh Hoa, and Nghe An, and at provincial level in Thua Thien-Hue to assess the understanding of and preparedness for REDD+. This especially included the Sub-Departments of Forest Protection (sub-FPDs) and the Provincial Departments of Agriculture and Rural Development (DARDs), but representatives of other organizations such as the Centers for Ethnic Minorities, the Fatherland Front and the Women's Union (the latter are both socio-political and "mass" organizations in Vietnam) were also included. The assessments included discussions with the different organizations on the approaches taken with local communities/ethnic minorities, especially on issues related to forest land management, and how they themselves assess their own resource availability in terms of staffing and implementation budgets. There are a large number (47) of protection forest management boards (PFMBs) compared with the number (16) of state forest companies (SFCs), and special-use forest management boards 17 (SUFMBs). Of these three types of large-scale forest owners, due to the number, the least is known about the PFMBs in the ER-P area; many of them have been established only within the past ten to fifteen years or so - some as a result of state forest enterprise (SFE) reforms, some independently of these reforms.³⁶

(v) 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.

To address this safeguard, Vietnamese current policies, laws and regulations set out a number of measures to protect natural forests from conversion, however these differ depending on the initial classification type applied to the forest. Legal conversion of special use or protection forests is highly unlikely, while degraded forests have a higher chance of being legally converted. Vietnamese Law on Forest Protection and Development (2004) and Forestry Law (2017), refers to forest "protection" rather than "conservation". "Conservation of biodiversity" is understood in the Vietnam context as the protection of the abundance of natural ecosystems which are important and specific or representative; the protection of permanent or seasonal habitats of wild species, environmental landscape and the unique beauty of nature; the rearing, planting and care of species on the list of endangered precious and rare species prioritized for protection; and the long-term preservation and storage of genetic specimens. In the context of REDD+, the implementation of the NRAP, NRIP and PRAPs are also consistent with the natural forest protection and biodiversity conservation provisions of Vietnamese legal framework including:

- PM Decision No. 993/QD-TTg (2023) on National Plan to Implement the Glasgow Declaration on Forests and Land Use to 2030
- PM Decision No. 809/QD-TTg (2022) approving Sustainable Forest Management Program for a period of 2021-2025
- The Law on Environmental Protection (2020)
- The Forestry Law 2017 regulates forest planning, forest management etc.
- Document No. 32/VBHN-VPQH (2018) consolidating revisions and amendments of the Law on Biodiversity (2008)
- The Law on Land (2013): Article 21

³⁴ MARD and FCPF (2019). Environmental and Social Management Framework

³⁵ FCPF- Carbon Fund (2016) Strategic Environmental and Social Assessment Phase 1

(<https://dalin.gov.vn/r/files/news/2019/0219/Strategic-Environmental-and-Social-Assessment.docx>)

³⁶ See the 2004 Law on Forest Protection and Development, Article 46: - Organization of management of protection forests.

- PM Decision No. 419/QD-TTg (2017) on national program on reducing emission from controlling deforestation and forest degradation; conservation and enhancement of forest carbon stock and sustainable management of forest resources
- Decree No. 200/2004/ND-CP
- Decision No. 07/2012/QD-TTg
- MARD's Circular No. 26/2022/TT-BNNPTNT (2022) on management and traceability of forest-based products
- Decision No 45/2014/QD-TTg Master plan on biodiversity conservation of the whole country to 2020, orientation to 2030 and Decision No. 845/2014/QD-TTg approval on National Biodiversity Strategy & Action Plan (NBSAP)
- Circular No. 29/2018/TT-BNNPTNT dated 16 November 2018 regulating silvicultural measures, including the natural assisted regeneration, enrichment planting of degraded and poor natural forests, reforestation and re-planting of forests; Circular No. 17/2022/TT-BNNPTNT dated 27 October 2022 Amending and supplementing a number of articles of Circular No. 29/2018/TT-BNNPTNT; Consolidated Document No. 15/VBHN-BNNPTNT dated 25 November 2022 of the Ministry of Agriculture and Rural Development: Circular regulating silvicultural measures
- Circular No. 28/2018/TT-BNNPTNT dated 16 November 2018 prescribes requirements for development and implementation of sustainable forest management plan for forests managed by the organizations. A set of criteria for sustainable forest management is provided and sustainable forest management can be certified by certification body following the Vietnam National Forest Certification Scheme; Circular No. 13/2023/TT-BNNPTNT dated 30 November 2023 Amending and supplementing a number of articles of Circular No. 28/2018/TT-BNNPTNT

Vietnam has recognized the important of the natural forest. As such, the logging ban was issued by Prime Minister in 2017 that effectively controlled the conversion of natural forest. Especially, the Directive No. 13 CT/TW of Central Party outlines the commitment to stop the conversion of natural forests. To resolve such limitations and weakness, it recalls responsible and active actions of the local governments and sectors. Resolution 71 provides detailed requirements and tasks for the provinces to implement the Directive No. 13. Resolution 71 contains an annex which provides details on the tasks of provinces for the implementation Directive No.13. It lists over 38 tasks and assigns coordinating agency, cooperating agency, outputs and implementing and finishing time. This provides very specific tasks that provinces must report on.

- The Central Committee of the Communist Party Directive No. 13-CT/TW dated 12th January, 2017, instructing provinces to strictly control deforestation and urgently implement measures to improve forest protection and development.
- The Party Committee of MARD issued the Action Program No. 256-CTr/BCSD dated March 22, 2017 on the implementation of Directive No. 13-CT/2017. This requires provinces to develop their own action plans to put into practice Directive 13.
- Conclusion No. 61-KL/TW dated 17 August 2023 of the Secretariat on continuing to implement Directive No. 13-CT/TW dated 12 January 2017 of the Secretariat on strengthening the Party's leadership in forest management, protection and development.

Crucially, the Forestry Law (2017) now explicitly prohibits the conversion of natural forests (except in cases of national important projects, national defense projects, or other critical projects approved by the government.³⁷

To incentivize the protection and conservation of natural forest biodiversity and ecosystem services in Vietnam, a number of relevant policies, laws and regulations have been in place. For example, Vietnam has a state policy to invest in or to assist in the protection and development of forests including special use forests, protection forest and poor natural forests, as set out in the Law on Forest Protection and Development (2004). The Law on Biological Diversity (2008) recognizes the development of ecotourism as an effective measure to incentivize forest protection in protected areas and while also contributing to poverty alleviation and sustainable livelihoods for households and individuals living legally in conservation zones and for the sustainable development of buffer zones of conservation zones (Article 5:4). This Law also requires organizations and individuals to pay for the use of environmental services related to biodiversity, which provides the funds to incentivize the protection of forest environmental services (Article 74). The detailed policy on payment for forest environmental services is set out in Decree No. 156/20/2018/ND-CP dated 16 November 2018 of the Government providing the detail guidance on some articles of Law on Forestry (replaced the Decree No. 99/2010/NĐ-CP dated 24 September 2010). Other key policies, laws and regulations related to incentivizing the protection and conservation of natural forests and their ecosystem services include:

³⁷ Forestry Law (2017) Article 14

- Decree No. 75/2015 on policies and mechanisms for forest protection and supporting ethnic minorities in the period 2015-2020
- Decision No. 24/2012/QĐ-TTg on special-use forest development investment policies for the period 2011-2020

To enhance other social and environmental benefits, Vietnamese legal framework currently includes a number of provisions that seek to maintain sociocultural and economic (social) and ecological, biological, climatic environmental, contributions (benefits) of forest resources.³⁸ Key policies, laws and regulations related to enhancing other social and environmental benefits including:

- PM Decision No. 809/QĐ-TTg (2022) approving the Sustainable Forestry Development Program 2021-2025
- Forestry Law 2017 and Decree No. 156/2018/ND-CP (a former Decree 99/2010/ND-CP) regulate Payments for Forest Environmental Services (PFES) which define the types of forest environmental services (including carbon sequestration/storage) and creates a mechanism for environmental service users to pay for the services provided by State FMBs, households and communities. The decree also sets out the methods of payment to a centrally/provincially managed fund and how the benefits should be distributed to service providers
- PM Decision No. 30a/2008/NQ-CP supporting rapid and sustainable poverty reduction in 61 poor districts provides a mechanism for poor households to receive funds to invest in planted forests and/or receive support for participating in forest protection and development in contracted areas
- Decree No. 75/2015/NĐ-CP (2015) provides a mechanism to support poor and ethnic minority households through the provision of increased financial incentives for their participation in forest protection and development activities
- PM Decision No. 523/QĐ-TTg on approving Vietnam Forest Development Strategy 2021-2030 and vision towards 2050 (2021)
- Decision No. 24/2012/QĐ-TTg (2012) on special-use forest development investment policies for the 2011-2020 period
- MARD Decision No. 5414/QĐ-BNN-TCLN (2015) includes a process for the consideration of environmental and social benefits/risks of proposed REDD+ activities in PRAPs in order to maximize benefits and mitigate risks as part of the PRAP design
- MARD Circular No. 28/2018/TT-BNNPTNT (2018) prescribes requirements for development and implementation of sustainable forest management plan for forests managed by the organizations.

Under the REDD+ context, the REDD+ PaMs has been included the provision of monetary and/or non-monetary benefits to populations living in or around forest areas targeted for intervention to encourage the conservation of these forest areas. The NRAP PaMs, as outlined in Annex II of the Summary of Information, aim to enhance both environmental and social benefits (see also Section 2.7 of the Summary of Information).

In relation to the NDC, Vietnamese NDC was updated in 2022 while MARD issued Decision No. 1693/QĐ-BNN-KHCN dated 28 April 2023 on greenhouse gas emission reduction plan (including methane emission reduction plan) of the agriculture and rural development sector to 2030 with a vision to 2050.

(vi) Actions to address the risks of reversals.

Actions to address the risks of reversals in Vietnam include:

- Analyzing drivers of deforestation and degradation and barriers to reforestation during the design of the NRAP and analyzing risks of reversals during the development of the NRIP
- Selecting and designing REDD+ PaMs taking into account the risk of reversals
- Making plausible projections of deforestation and forest degradation that give a reasonable indication of the risk of deforestation and forest degradation in the absence of REDD+
- Operating an NFMS to detect and provide information on reversals through mapping of forest types so that the relevant authority can be notified of any reversal event that is detected

Vietnam has made a number of political commitments to address deforestation and increase forest cover, including as a means to mitigating climate change. Vietnam's latest Nationally Determined Contribution (NDC) submitted in 2022 to reduce emissions and adapt to climate change³⁹ commits to increasing forest cover to 42% by 2030 and maintaining a stable forest cover level by 2050, and the NRAP mirrors this objective. These policies demonstrate the Vietnamese government's intention to increase the overall area of forest in the country and as such indicate that areas of forest land and forests should be maintained and increased. These overall

³⁸ Including in: sustainable forestry development plan 2021-2025; Resolution 30a/2008/NQ-CP Part II.II.A; Decision No. 661/QĐ-TTg 2012; Decision No. 178/2001/QĐ-TTg; Vietnam Forest Development Strategy 2006-2020

³⁹ <https://unfccc.int/documents/622541>

commitments are supported by PLRs which control or restrict change of land/forest use purpose:

The Land Law (2013) provides conditions and criteria for changing land use purpose; changing the land use purpose from forest land to other types of agricultural land (including other types of forest land) is subject to the Prime Minister's decision for areas greater than 20 ha, and to the People's Council's Decision for areas less than 20 ha.⁴⁰ The Forestry Law (2017) requires that forest planning should be based on 30- to 50-year vision, and that changes to forest purpose must be in line with the Forest Protection and Development Plan and Land Use Plan, must have approval from the regulatory agency, must have an associated and approved investment project, and must include a plan for offset planting.⁴¹ The Law on Forestry 2017, explicitly prohibits the conversion of natural forests (except in cases of nationally important projects, national defense projects, or other critical projects approved by the government).⁴² Projects proposing land/forest use changes are subject to environmental impact assessment, which would highlight the need for very high-level approvals for even small areas of forest land use change.⁴³ These controls contribute to addressing the risks of reversals.

Vietnam has systems for monitoring land use, land and forest cover change.⁴⁴ The NRAP includes a number of PaMs which aim to address the risk of reversals, including through integrated planning, strengthening of forest law enforcement (including of offset planting obligations which helps to address reversals), and on strengthening and continuously improving the NFMS.

In addition, under the FCPF 2 Project, the Emission Reduction Program Document (ERPD) for the North-Central Region has identified the reversal risks from fire, disease, illegal logging, unplanned agricultural expansion (due to increase in demand for agricultural products), infrastructure development, or climate change (due to increase in frequency and intensity of typhoons). The risks of reversal range from low to medium. To address these identified risks, Reversal management mechanism has also been developed. In particular, The ER Program has created a buffer into which ERs from the ER Program can be deposited to cover future Reversals in the ER-P Accounting Area and which is managed on behalf of the Carbon Fund. This will follow the relevant Carbon Fund Methodological Framework Criteria and ER-P Buffer Guidelines.

(vii) Actions to reduce displacement of emissions.

To ensure that the implementation of REDD+ will not cause leakage or displacement of deforestation to other areas (at the local level or other areas of the national territory) during the process of selection, design and implementation of REDD+ policies and measures, Vietnam has actions to reduce displacement of internal emissions include:

- National scale implementation of REDD+ activities and REDD+ FREL/FRL covering the national territory.
- Design and selection of PaMs that:
 - take into consideration the risk of emissions displacement, including risk of emission displacement to other ecosystems.
 - address the underlying and indirect drivers of deforestation and land-use change rather than only addressing direct drivers at specific locations.
 - take into account the potential proximal and distal impacts of PaMs implementation on livelihoods, as well as the demand for and supply of forest and agricultural products.
- NFMS is designed to detect, track and provide information on displacement at national, subnational and local levels through detailed MRV of emissions reductions/enhanced removals.
- Analysis of possible reasons for displacement of emissions, such as ineffective implementation of REDD+ PaMs, or PaMs that are not designed to address underlying (local, subnational and national) drivers of deforestation and forest degradation.
- Assessment, clarification and resolution of conflicts around land tenure arrangements in the intervention areas.

In addition to reducing internal displacement within Vietnamese national borders, Vietnam also takes into account the need to strengthen international and regional cooperation to promote mitigate risks of transboundary displacement. Indicative actions to reduce regional displacement include:

- Development of a framework of action that sets out key activities, responsible focal points and targets to 2020

⁴⁰ The Land Law (2013), Articles 57 & 58.

⁴¹ The Forestry Law (2017, effective 1 January 2019), Articles 9 & 19-20.

⁴² The Forestry Law (2017, effective 1 January 2019). Article 14.

⁴³ Government Decree No. 08/2022/ND-CP on regulations on implementing several Articles of Environmental Protection Law 2020

⁴⁴ The Forestry Law (2017, effective 1 January 2019), Articles 32-36; Government Decree No. 23/2006/ND-CP, Articles 38-41; MARD Circular No. 34/2009/TT-BNNPTNT; MARD Circular No. 78/2017/TT-BNNPTNT.

- International cooperation measures including strengthening transboundary conservation in key conservation corridor landscapes e.g., between provinces in Vietnam and neighboring countries; deforestation-free agricultural supply chains in relevant industries; and bilateral memorandum of understanding (MoU) including specific provisions and actions on addressing drivers of transboundary displacement signed with Lao PDR and with Cambodia
- Initiation of the Vietnam-EU voluntary partnership agreement (VPA) on 11 May 2017, under which both parties commit to trading only in legal timber products
- Signing of the EU-Vietnam VPA on Forest Law Enforcement, Governance and Trade (FLEGT) on 19 October 2018,⁴⁵ which help improve the forest governance, address illegal logging and promote trade in verified legal timber products from Vietnam to the EU and other markets.
- Drafting of a decree on Timber Legality Assurance System (VNTLAS) to ensure the legality of timber and timber products sourced regionally but exported from Vietnam⁴⁶
- Exploration of the transboundary data-sharing, public disclosure, and regional dialog on strengthening the participation of civil society and ethnic minorities in REDD+ monitoring
- Promotion of the responsible investments in forest-risk sectors and agricultural soft commodities driving transboundary displacement, for example through the adoption of voluntary guidelines by enterprises and business groups in relevant sectors
- Promotion and monitoring of other key green economy initiatives that can contribute to addressing drivers of transboundary displacement, such as piloting certification of deforestation-free agricultural supply chains in relevant industries

C.1.2. Stakeholder involvement

Please describe and provide evidence that the Cancun safeguards information was made transparently available to stakeholders.

REDD+ stakeholders in Vietnam were identified through a stakeholder analysis at national and provincial levels conducted in 2014. The analysis identified various stakeholders including relevant public sector ministries and line agencies, sub-national departments, forest owners (including forest management boards, forest companies, cooperatives, and households), the private sector, civil society organizations and NGOs, academic research and policy organizations, communities and households. The analysis also included a power analysis as well as outlining specific strategies for the engagement of the different stakeholders.⁴⁷ Vietnam's REDD+ stakeholders are also identified in the country's first Summary of Information on REDD+ safeguards.⁴⁸

From 2014-18, a crucial period in the development of REDD+ in Vietnam, in transition to becoming eligible for results-based payments there has been extensive engagement of stakeholders at the national level, notably through the established REDD+ Network and six STWGs, focused on meeting the four key pillars (i.e. REDD+ strategy development, FREL/FRL, MRV/NFMS, and safeguards), as well as key policy issues and concerns such as benefit distribution, cross-sectoral planning and integration, etc. There has also been a high level of stakeholder engagement at sub-national levels through the various projects and programs that have supported PRAPs, SiRAPs, pilot activities, and general awareness-raising and capacity-building events. It is estimated that there are 52 core organizations involving in REDD+ policy making at national level. They are from government agencies (15%), business sector (8%), national NGO and CSO (4%), international NGOs and donors (20%), and media (5%)⁴⁹.

Vietnam has developed a country approach in response to the multiple above-mentioned safeguards requirements. This means that Vietnam interprets how the UNFCCC Cancun safeguards are relevant in the country context and demonstrates how it will address and respect the safeguards in the implementation of REDD+ activities, using Vietnamese own legal and institutional framework – this is known as a country safeguards approach or country safeguards framework.

Vietnamese Country Safeguards Framework aims to address the potential risks and effectively promote the benefits that REDD+ could achieve through the implementation of REDD+ PaMs to fulfil both Vietnamese commitments under the UNFCCC and a key prerequisite for obtaining results-based payments under the REDD+ mechanism. Each step of the development of Vietnamese REDD+ Country Safeguards Framework has included extensive consultations with a wide range of stakeholders, through the groups mentioned below.

⁴⁵ <http://en.flegtvp.com/>

⁴⁶ <https://flegtvp.com/lay-y-kien-du-thao-nghi-dinh-quy-dinh-he-thong-bao-dam-go-hop-phap-viet-nam.html>

⁴⁷ UN-REDD (2014),

⁴⁸ UN-REDD Programme (2014) Stakeholder Analysis and Stakeholder Engagement for the Implementation of National REDD Action Programme in Vietnam.

⁴⁹ Pham Thu Thuy, Moira Moeliono and Le Ngoc Dung (2014) REDD+ policy networks in Vietnam. Infor Brief, CIFOR.

- The STWG on Safeguards (STWG-SG) was established under the National REDD+ Network quite early since 2012.⁵⁰ It provides a consultative, multi-stakeholder platform for sharing information and providing technical assistance and recommendations on safeguards to the Government of Vietnam and other stakeholders on Safeguards in line with Vietnam's international commitments and requirements as well as the national and local context relevant to REDD+ safeguards. STWG-SG plays a leading role in the facilitation of consultations and stakeholder engagement processes informing the development of national and subnational REDD+ safeguards mechanisms and information reporting systems. It assists with the coordination of activities on the country approach to safeguards and related processes in the forestry sector. The STWG-SG also assists with building technical capacity on issues related to safeguards and co-benefits of REDD+. The STWG-SG is chaired by VNFOREST and co-chaired by an international non-government organization (NGO), the Netherlands Development Organization (SNV). Membership of the STWG is open to all interested parties and stakeholders and members come from the public sector, the private sector and civil society, including members of the Vietnamese NGO FLEGT network and representatives from the REDD+ ethnic minority network supported by the UN-REDD Vietnam Phase II Programme. Efforts are made to ensure the participation of representative stakeholders, particularly at subnational and local levels.
- In 2015, the Safeguards Core Group of the STWG-SG was established to leads the convening of technical discussions on REDD+ safeguards-related issues, providing a forum for consultations and expert advice in the development of key National REDD+ safeguards milestones, including the national SIS. It supports activities for the implementation of Safeguards data collection, leads capacity-building activities related safeguards and promotes public participation through information sharing and stakeholder consultations. The Safeguards Core Group has 19 standing members with expertise across key thematic areas related to safeguards. The members of this advisory body include the staff of Government agencies, social and professional organizations and NGOs, as well as individual experts. Each step of the development of Vietnamese REDD+ Country Safeguard's Framework, has included extensive consultations with the STWG-SG. The outputs of each step have been revised multiple times based on these consultations.
- Finally, the Government Working Group on the Safeguard Information System (SIS) and Summary of Information (SOI) was established by VNFOREST to provide information and feedback on the content of the SIS and the first SOI during their development, with a particular focus on internal review and approval processes. This working group includes 26 members from the MARD and other relevant line ministries.

The first SOI, which is a report setting out how safeguards have been addressed and respected in a country, and then submitted to the UNFCCC, is required for a country to be eligible for results-based payments for REDD+, was also consulted widely with REDD+ stakeholders prior to finalization through the following mechanisms and processes:

- *Consultations with related national Government agencies* were undertaken through the Government Working Group on the SIS and SOI. This group provided information and comments throughout the development of the Summary of Information. 06 meetings of the SIS and SOI Working Group took place between July 2017 and April 2018.
- *Consultations with interested parties and stakeholders from the public, private and civil society sectors as well as academics and legal experts* were undertaken through two meetings of the STWG-SG established under the National REDD+ Network and through a national stakeholder consultation workshop attended by 150 participants.
- *Consultations with provincial authorities and other subnational stakeholders* were undertaken through three regional workshops organized in different areas of the country. Provincial REDD+ Steering Committees in provinces (19 out of 63) with approved PRAPs were also requested to provide comments on the draft Summary of Information.
- *Public consultation* was undertaken through the Vietnam REDD+ website.⁵¹ The draft document was posted on the website by the end of July 2018 with a request for comments from the public to be submitted via mail, e-mail or fax. A period of one month was given for submissions of public comments.

Vietnam submitted its first SOI to the UNFCCC in January 2019.⁵² The SOI describes in greater detail the processes leading to the development of Vietnamese CSF, the content of the safeguard clarification, and the

⁵⁰ In late 2012, the National REDD+ Network was established. The Network holds at least two meetings yearly and is open to all interested individuals and organizations, Vietnamese and international. The Network is supported by a Technical Working Group and six (06) sub-technical working groups respectively on Measuring, Reporting and Verification (MRV), Benefit Distribution System (BDS), Local Implementation, Governance, Safeguards and Private Sector Engagement.

⁵¹ It has been transferred to the website of the Viet Nam Forestry Administration at <https://vnforest.gov.vn/category/redd/> and partially to that of Vietnam Forest Protection Fund at <https://vnff.vn/en-us> (for items related to FCPF Carbon Fund and LEAF Program). Safeguard related information has been integrated into <https://sis.kiemlam.gov.vn/web/guest/home>.

⁵² <https://redd.unfccc.int/submissions.html?country=vnm>

SIS design, as well as providing information available to date on how Vietnam is addressing and respecting the safeguards. Vietnam will periodically submit further Summaries to the UNFCCC.

The development of the SIS for Vietnam commenced in late 2015. The inputs for the design of the SIS have been coordinated by Vietnam's Program 886 and REDD+ Office, with technical assistance of the UN-REDD Program Phase II, together with the Department for Information Development (DID) of VNFOREST, and the FORMIS Project Phase II. During the process of SIS development, contributions from a wide range of stakeholders have been mobilized including via the three working groups namely the STWG-SG, the STWG-SG core group, and the SIS-SOI Working Group mentioned above. The platform has already been in place.⁵³

Following up with the first SOI, the second SOI was developed by the VNFOREST with the technical support of UN-REDD Programme, FCPF program, the Lowering Emissions by Accelerating Forest finance (LEAF) Coalition program, and Institute of Policy and Strategy for Agriculture and Rural Development (IPSARD). The development of the second SOI involved extensive stakeholder consultations at provincial and national level. Particularly, a sub-national workshop in Khanh Hoa in January 2024 gathered feedback from 66 participants, including representatives from 11 LEAF Program provinces, central and local authorities, and NGOs. Women made up 13.6% and ethnic minorities 10.6% of attendees. Subsequently, a national workshop in Hanoi in March involved 61 participants, with 29.5% women and 26.2% from civil society organizations. This workshop included representatives from key central government agencies such as DoF, FPD, VNFF, VFCA, ICD, MONRE's Department of Climate Change, CEMA, MOLISA, as well as universities, NGOs, and other REDD+ experts. Additionally, the draft SOI was circulated via email in March 2024 to Vietnam's multi-stakeholder REDD+ Network and other experts for a public review period to collect written comments.

Stakeholder analyses and engagement have been continuously undertaken while developing Vietnam's Readiness Preparation Proposal and Emission Reductions Program covering six provinces in Vietnam's North-Central Coast Region for the Forest Carbon Partnership Facility (FCPF) from 2013-2018 and in the UN-REDD Programme phase I (2009-2012) and phase II (from 2013-2018).⁵⁴

C.2. Use of proceeds and non-carbon benefits

C.2.1. General description

Provide a description on how the proceeds will be reinvested in activities consistent with the country's NDC, National REDD-plus strategy and/or low-carbon development plans and policies. The description should also include how the proceeds will be used in a manner that contributes to the long-term sustainability of REDD-plus activities, including non-carbon benefits.

C.2.1.1 Use of proceeds contributing to NDC and REDD+ programs

Vietnam has been proactively and responsibly implementing numerous measures to mitigate climate change. Since 2010, the Government of Vietnam has issued an important legal framework on climate change and REDD+ implementation. It encompasses important legal documents such as a National Strategy on Climate Change (2011), National Green Growth Strategy (2012), National REDD+ Action Program (issued 2009, revised in 2017), the Nationally Determined Contribution (2016) and national policy on payment for forest environmental services. These documents can be summarized as follows:

- **National Strategy on Climate Change**⁵⁵ is a legal framework that regulates national actions to cope with climate change. It aims to achieve the net zero emission target by 2050 as the commitment of the Vietnam Government in COP26. For land use and the forestry sector, it focuses on reforestation and sustainable forest management to help mitigate natural disasters and land degradation, strengthen the protection and development of coastal mangrove forests and wetland ecosystem, reduce forest-related carbon emissions, and enhance carbon sequestration.
- **National Green Growth Strategy**⁵⁶ focuses on emission reduction, greening and application of clean technology in production; friendly environmental development. Its targets forestry and land uses include stabilizing forest cover of 42-43%, investment in enhancing forest quality, reforestation and sustainable management of forests for reduced emissions and enhanced carbon sequestration.

⁵³ <https://sis.kiexam.gov.vn/web/guest/home>

⁵⁴ UN-REDD (2014) Stakeholder Analysis and Stakeholder Engagement for the Implementation of National REDD Action Plan in Vietnam.

⁵⁵ Prime Minister Decision No. 896/QĐ-TTg dated 26 July 2022. <https://chinhphu.vn/?pageid=27160&docid=206254&tagid=6&type=1>

⁵⁶ Prime Minister Decision 1658/QĐ-TTg dated 1 October 2021. <https://chinhphu.vn/?pageid=27160&docid=204226&tagid=6&type=1>

- **National REDD+ Action Program**⁵⁷: This policy replaces the National REDD+ Action Program issued in 2012. Its objectives include to increase forest cover to 42 and 45% by 2020 and 2030 respectively and work towards emission reduction targets set out in the Intended Nationally Determined Contribution (INDC). This program also provides details of Policies and Measures to REDD+ implementation towards 2030. Eleven work packages were identified for implementation of the National REDD+ Action Program, namely: (i) Review and adjust master land-use planning and land-use plans to ensure the target of 16.24 million hectares of forest land in 2020; (ii) Promote sustainable and deforestation-free agriculture and aquaculture; (iii) Improve forest governance and livelihoods for people living in and around forests; (iv) Strengthen law enforcement; (v) Evaluate and replicate enhanced forest production through longer rotations and increasingly diversified business models; (vi) Evaluate and replicate sustainable models for natural forest enhancement, protection and conservation; (vii) An enhanced economic and financial environment for forests; (viii) Finalize and upgrade the core REDD+ instruments, in accordance with the stepwise principle and in compliance with UNFCCC's provisions; (ix) Set up and implement financial management mechanisms for REDD+; (x) Strengthen international and regional cooperation to promote REDD+ and mitigate risks of displacement; and (xi) Effectively coordinate, backstop, communicate, build capacities and monitor NRAP implementation.
- **Nationally Determined Contribution (NDC) of Vietnam**⁵⁸. It was first submitted to the UNFCCC in 2015, revised in 2020 and the latest revised version was submitted in 2022. Accordingly, it plans to reduce unconditionally 15.8 % of GHG emissions by 2030 (conditional emission reduction is 43.5%) compared to the business-as-usual (BAU) scenario. REDD+ is an important component of this contribution. In the land-use sector, mitigation options focus on protecting and conserving forests and forest land and using them sustainably to increase carbon sequestration and forest certification.
- **Implementation Plan of NDC in agriculture and rural development**.⁵⁹ This plan supports the implementation of mitigation measures in crop and livestock production and in the LULUCF sector. In LULUCF, mitigation measures focus on emission reductions from preventing deforestation and forest degradation, conserving forest carbon stock and enhancing carbon removals.
- **Vietnam Forest Development Strategy 2021-2030**.⁶⁰ The overall goal is to build the forestry sector into an economic technical one; establishing, managing, protecting, developing and sustainably using forests and land areas planned for forestry; ensuring all economic sectors involved in forestry activities can participate on a level playing field and maximizing the mobilization of social resources to apply advanced and modern science and technology. Promoting the potential, roles and effects of forests ensures forestry can contribute more to socioeconomic development, ecological environmental protection, water security, disaster mitigation and response effectively with climate change, conserving natural resources and biodiversity, providing various forest environment services, creating jobs and income for people, maintaining national defense and security and successfully implementing the national goals of sustainable development. The State management agency system for forestry is streamlined and effective.
- **National Forestry Plan 2021-2030 with a vision to 2050** (PM Decision No. 895/QD-TTg)
- **Sustainable Forest Development Program 2021-2025**.⁶¹ The plan aims to protect and sustainably develop entire areas of existing forests and forests planted during the period 2021-2025; The forestry production value will grow at the rate of 5-5.5%/year; By 2025, the export value of timber and non-timber products will reach around USD 20 billion and the income from planted forests classified as production forests will increase by around 1.5 times per area unit on average compared to the 2020s figure. Besides, the priority contents set out by the Government shall be: To invest in protection and sustainable development of existing special-use forests, protection forests and production forests as natural forests and effectively implement programs and projects to conserve the biodiversity of forest ecosystems; To invest in forest protection and forest fire prevention and fighting equipment; To invest

⁵⁷ Prime Minister Decision No. 419/QD-TTg. https://redd.unfccc.int/media/decision_419_nrap_vietnam_2017.pdf

⁵⁸ <https://unfccc.int/documents/622541>

⁵⁹ Decision 1693/QD-BNN-KCHN dated 28 April 2023, approving NDC implementation plan for Agriculture and Rural Development. <https://thuvienphapluat.vn/van-ban/Tai-nguyen-Moi-truong/Quy-et-dinh-1693-QD-BNN-KHCN-2023-giam-nhe-phat-thai-nha-kinh-nganh-Nong-nghiep-den-2030-585663.aspx> (in Vietnamese)

⁶⁰ Prime Minister Decision 523/QD-TTg dated 1 April 2021. <https://vanban.chinhphu.vn/default.aspx?pageid=27160&docid=202996>

⁶¹ <https://tulieuvankien.dangcongsan.vn/Uploads/2021/8/7/6/NQ-84.pdf>

in and support investment in developing forest tree cultivars and non-timber forest products. The total funds available for implementing the program are estimated at VND 78,850 billion, namely: Funds from the state budget: VND 13,720 billion, comprising 17.4%, fund from other lawful sources: VND 65,130 billion, comprising 82.6%.

- **National plan for Glasgow Declaration implementation** approved by the Prime Minister (2023).⁶² This aims to deliver and achieve the agreed actions stated in Glasgow Declaration of COP26, contribute to sustainable agriculture development and to the achievement of national emission reduction targets. Regarding the LULUCF objectives for 2030, the plan focuses on: (i) reversing deforestation and forest degradation; (ii) mitigating land degradation and, (ii) enriching poor natural forest area (including about 20% through forest enrichment planting).
- **Plan for Implementation of the Paris Agreement on Climate Change** approved by the Prime Minister (2016).⁶³ It regulates key tasks to support the implementation of the Paris Agreement, including: GHG inventories; policies for solar energy; regulations and road map for emission reduction; development of carbon market; and, implementation of GHG mitigation measures.
- **Sustainable Forest Management and Certification Scheme.**⁶⁴ Key objectives of this scheme are to: (i) sustainably manage and use forest resources, conserve biodiversity conservation, protect the environment and support forest environmental services; (ii) promote forest certification in Vietnam to meet the requirements of the domestic and world markets on legal wood origin; (iii) meet at least about 80% of the demand for exported wooden products from sustainably managed planted forests; and, (iv) increase added value from the forestry industry, thus contributing to hunger eradication and poverty reduction for forest workers. The development of a national forest certification scheme, aligned with the Program for Endorsement of Forest Certification (PEFC) is required to promote sustainable forest management in Vietnam and enhance legality, sustainability and environment integrity.
- **PM Decision No. 171/QD-TTg (2024)** approving the project to improve forest quality to conserve forest ecosystems and prevent natural disasters by 2030
- **MARD Decision No. 31/QD-BNN-LN (2024)** promulgating the Plan on Development of Large Timber Production Forests for the Period 2024-2030

As mentioned above, Vietnam shows a strong political will and legal framework to implement REDD+ and climate change-based measures to comply with its emission reduction and sustainable development commitments. The use of proceeds from REDD+ result-based payments is expected to contribute to Vietnam's existing initiatives and efforts on REDD+ and climate change.

C.2.1.2 Overview of the UoP project

The UoP project will be implemented with the objective of addressing drivers of deforestation and forest degradation and promoting sustainable forest management and livelihood improvement of the local communities through consolidation and implementation of relevant policies and measures.

Through the consultation process, key drivers of deforestation and forest degradation were identified as follows:

1. Planned conversion of mainly poor natural forests to agricultural land uses
2. Planned conversion of mainly poor natural forests to timber plantations
3. Unplanned conversion of forests due to encroachment
4. Impacts from hydropower and other infrastructure development
5. Illegal and legal logging
6. Forest fires

⁶² See <https://datafiles.chinhphu.vn/cpp/files/vbpg/2023/8/993-ttg.signed.pdf> (in Vietnamese).

⁶³ See Prime minister Decision 2053/QD-TTg (2016): <https://thuvienphapluat.vn/van-ban/Tai-nguyen-Moi-truong/Quy-et-dinh-2053-QD-TTg-ke-hoach-thuc-hien-thoa-thuan-Paris-bien-doi-khi-hau-2016-328065.aspx> (in Vietnamese).

⁶⁴ See Prime Minister Decision 1288/QD- TTg (2018): <https://datafiles.chinhphu.vn/cpp/files/vbpg/2018/10/1288-qd-ttg.signed.pdf> (in Vietnamese).

They are the direct risks to the achievement of a low-emission society particularly in the forestry sector. There are also a series of barriers that would prevent positive changes in the sector as follows:

1. Incomplete legal framework in forest management and REDD+
2. Insufficient capacities of stakeholders in forest management and REDD+
3. Lack of sufficient budget to implement intended interventions
4. Lack of awareness in forest management among stakeholders
5. Lack of alternative livelihood options for local farmers

The UoP project's four outcomes strategically tackle these risks and barriers, or direct and indirect causes of deforestation and forest degradation.

Table 1. Four outcomes of the UoP project

Outcomes	Description
Outcome 1: Strengthened institutional and regulatory systems for low-emission planning and development	28.6% of the payment will be invested in developing and updating policies and guidelines related to sustainable forest management, deforestation-free agriculture, national forest monitoring system, implementation of law enforcement, and REDD+, and others as well as capacity-building and coordination of stakeholders. The activities under Outcome 1 are intended to tackle Risks #1-6 and Barriers #1-3.
Outcome 2: Improved management of land and forest areas contributing to emissions reductions	33.4% of the payment will be invested in forest-based interventions including conserving existing natural forest, enhancing the carbon stock of plantation, and restoration and enhancing natural forest including capacity building. The activities under Outcome 2 are intended to tackle Risks #1-6 and Barriers #2, 3, and 4.
Outcome 3: Enhanced value of forests for developing local socio-economy	23.3% of the payment will be used to intervene and promote deforestation-free agriculture and sustainable livelihoods for forest-dependent people and communities including capacity building. The planned interventions and activities are for improved deforestation-free agriculture and diversifying and sustaining livelihoods. The activities under Outcome 3 are intended to tackle Barriers #3 and 5.
Outcome 4: Effective and efficient project management	14.7% of the payment is to operate and manage the project at central and provincial levels. This component has cross-cutting impacts on all risks and barriers through improving the implementing effectiveness and efficiency of the activities under Outcomes 1-3, but it tackles particularly Barrier 2.

* The above percentages are subject to change depending on the results of the initial planning exercise with key stakeholders.

The UoP project will have a duration of six years, tentatively from 2027 through 2033, and target key forest areas with significant REDD+ results. The following two agro-ecological regions cover 5.8 M ha of forests, accounting for 39% of the total national forested area⁶⁵ and 47.2% of net emission reduction.⁶⁶ Details of the target areas for investment interventions are as follows:

- North West region includes four provinces and a total forest area of 1.8 M ha, 87% of which is natural forest
- North East region has 11 provinces covering a total forest area of 4.0 M ha, 57% of which is natural forest

Other important regions such North-Central Coast, South-Central Coast, and Central Highlands are not included in this project as North-Central Coast received the payments from the FCPF Carbon Fund for the period 2018-2024 while Central Highland and South-Central Coast receive support from GCF/IFAD project (FP250) as well as the result-based payments from the LEAF program. These programs will complement with each other to support the sustainable forest management in the entire country.

65 MARD Decision No. 816/QĐ-BNN-KL dated 20 March 2024.

66 Technical Annex on REDD+ according to Decision 14/CP.19: Results achieved by Vietnam from reducing emissions from deforestation, forest degradation and increasing removals from enhancement of forest carbon stock during 2011-2018

Within the above two target agro-ecological regions of the UoP project, six target provinces (Phu Tho, Son La, Dien Bien, Lai Chau, Lao Cai, and Tuyen Quang provinces) have been selected with multiple criteria including, but not limited to, the area of remaining natural forest, deforestation/degradation pressures, availability of bare land for reforestation, lack of other funding sources, and political willingness of these provinces.

C.2.1.3 Beneficiaries and benefit-sharing of the UoP project

The beneficiaries of the UoP project include stakeholders at national down to local levels.

At national level, beneficiaries include management agencies mainly under MAE including but not limited to VNFOREST.

At provincial down to local levels, beneficiaries include DAEs including but not limited to sub-Department of Forest Protection and extension centers; forest management boards (FMBs); state and private forestry companies; and small-scale forest owners such as communities/villages, households, and individuals.

The benefit sharing will be done through the collaborative management mechanisms between forest owners and local communities and households. Collaborative management mechanisms are contractual arrangements between organizational forest owners (FMBs and SFCs) and local communities and households living in and around the target forests, in which they work collaboratively for sustainable management of forests rather than excluding these local communities and households. This is a more inclusive method of forest management under organizational forest ownership. The project encourages the application of community-oriented and collaborative approaches to share benefits for the sustainable management of forests. In the forest areas managed by state FMBs and public enterprises, the collaborative forest management through forest management contracts with local representation and villages located inside and around the forest will be encouraged and promoted.

The collaborative forest management approach and mechanism offer a forum for sustainable forest management and to discuss and select the various interventions supported through the UoP project. Furthermore, it provides the potential for carbon-related benefits to trickle down to individual households, although this will not necessarily be a direct monetary benefit. The mechanism includes opportunities to support a number of different types of mainly non-monetary benefits, for example, as input support for the following activities:

- Improvements to agricultural crop productivity and diversification which helps reduce encroachment;
- Improvements to community forestry and sustainable forest management, including planting native species and adopting long rotations, forest certification; and
- Improvements to the sustainable management of NTFPs which helps reduce further forest degradation pressure.

C.2.1.4 Coordination with other programs and projects

As mentioned earlier in C2.1.2, there are no significant overlaps between the UoP project and investment by other donor programs and projects as they are operating in geographically different regions. While the UoP project targets the Northwest and Northeast regions, FCPF Carbon Fund covers North-Central Coast; the GCF/IFAD RECAF project (FP250) and the LEAF program will do Central Highland and South-Central Coast.

Although these projects/programs invest in geographically different regions in the areas of forest management and deforestation-free agriculture (Outcomes 2 and 3 of the UoP project), for central components on national REDD+ policies and institutions (Outcome 1 of the UoP project), there might be some potential overlaps. VNFOREST/MAE is a single government agency in charge of all these programs/projects, and all related donor support is coordinated under this single agency. Under its overall coordination, we will discuss specific demarcation of work/support among different donor projects, especially with the RECAF project. The specific coordination will take place at the beginning of the UoP project as a part of the initial planning exercise as well as throughout the project implementation. These donor projects will be invited to the planning workshops of the UoP project as well as the Project Coordination Committee (PCC).

These programs will complement each other to support sustainable forest management in the entire country.

C.2.2. Expected outputs and outcomes:

The UoP project will contribute largely to the GCF's result areas of MRA4 (Forestry and Land Use) and ARA4 (Ecosystems and Ecosystem Services). The project's Outcome 3 will also contribute to ARA1 (Most Vulnerable People and Communities). Such paradigm shift objectives will be underpinned by support for the enabling conditions and environments (Outcome 1). The following table shows the contribution to GCF targets (see Annex. 14 for more details).

Table 2. Indicative estimations of the UoP project impacts

Target 5: Ecosystems	3,793,098 ha of terrestrial forest areas
Mitigation impact	17.76 million tCO ₂ e of reduced emissions and increased removals (ex-ante)
Adaptation impact	Direct beneficiaries: 7,581,406 persons Indirect beneficiaries: 1,663,489 persons Total beneficiaries: 9,244,895 persons

Expected outcomes and outputs of the UoP project are summarized in the table below.

Table 3. Expected outcomes and outputs of the UoP project

Outcomes	Outputs
Outcome 1: Strengthened institutional and regulatory systems for low-emission planning and development	Output 1.1: Policies and guidelines on sustainable forest management and REDD+ updated and/or developed Output 1.2: Technical capacities to enforce the policies and guidelines on sustainable forest management and REDD+ enhanced Output 1.3: Coordination mechanisms to enhance forest governance and law enforcement is strengthened
Outcome 2: Improved management of land and forest areas contributing to emissions reductions	Output 2.1: Sustainable forest management and development are implemented in the field, which will contribute to emission reductions and carbon sequestration Output 2.2: Legal and technical capacities of key stakeholders in sustainable forest management and development is enhanced, which will contribute to emission reductions and carbon sequestration
Outcome 3: Enhanced value of forests for developing local socio-economy	Output 3.1: Deforestation-free agriculture with better climate resilience and adaptation is implemented Output 3.2: Livelihoods for forest-dependent people are diversified and sustained with better climate resilience and adaptation
Outcome 4: Effective and efficient project management	Output 4.1: Effective and efficient Use of Proceeds project management is ensured

The details of outputs, activities, and sub-activities are as follows.

Table 4. Outputs, activities, and sub-activities of the UoP project

Outputs	Activities	Sub-activities
Output 1.1: Policies and guidelines on sustainable forest management and REDD+ updated and/or developed	1.1.1: Strengthen and implement policies controlling the conversion of natural forests and promoting REDD+	1.1.1.1. Develop, review, and/or update legal documents to control the conversion of natural forests to other land uses and to promote REDD+
		1.1.1.2. Develop and update guidelines for controlling the conversion of natural forests and environmental impact assessment and for implementing REDD+

	1.1.2: Develop technical guidelines for sustainable management of forests and deforestation-free agriculture	1.1.2.1. Prepare and/or update technical guidelines for restoring and enhancing natural forests 1.1.2.2. Prepare technical guidelines for establishing quality plantation 1.1.2.3. Prepare technical guidelines on deforestation-free agriculture and agroforestry
Output 1.2: Technical capacities to enforce the policies and guidelines on sustainable forest management and REDD+ enhanced	1.2.1: Strengthen forest governance and law enforcement	1.2.1.1. Disseminate legal guidelines to control the natural forest conversion among local authorities, forest entities, local communities, and other stakeholders 1.2.1.2. Enhance the capacities of key stakeholders in natural forest management
	1.2.2: Strengthen REDD+ implementing and M&E capacities	1.2.2.1. Maintain and update the safeguard information system (SIS) including summaries of information (SOIs)
		1.2.2.2. Maintain, update, and build capacity for the national forest monitoring system (NFMS) including the forestry management information database and Forest Resources Monitoring System (FRMS)
		1.2.2.3. Update FREL/FRL and MRV reports
Output 1.3: Coordination mechanisms to enhance forest governance and law enforcement is strengthened	1.3.1: Facilitate cross-sectoral, inter-provincial, and international coordination through meetings and workshops	1.3.1.1. Consolidate cross-sectoral, inter-provincial, and international coordination on effective measures to enhance forest governance and law enforcement
		1.3.1.2. Support the activities of government agencies managing, supervising, and implementing sustainable forestry development and REDD+ implementation including cross-sectoral coordination
Output 2.1: Sustainable forest management and development are implemented in the field, which will contribute to emission reductions and carbon sequestration	2.1.1: Conserve existing natural forests	2.1.1.1. Clarify land and forest boundaries of organizational forest owners and other stakeholders in critical areas for natural forest protection
		2.1.1.2. Promote sustainable management of natural forests by organizational forest owners
		2.1.1.3. Promote collaborative management of natural forests between organizational forest owners and local communities/households
		2.1.1.4. Promote implementation of community-based natural forest management
	2.1.2: Enhance and restore natural forests with better climate resilience and adaptation	2.1.2.1. Promote enhancement of degraded natural forests
		2.1.2.2. Promote restoration of natural forest
	2.1.3: Enhance carbon stock of planted forests	2.1.3.1. Promote transformation of short-rotation plantations to longer-rotation plantations
		2.1.3.2. Promote establishment of long-rotation plantations
		2.1.3.3. Promote planting of protection and special use forests
Output 2.2: Legal and technical capacities of key stakeholders in sustainable forest management and development is enhanced, which will contribute to	2.2.1: Build technical capacities in natural forest conservation	2.2.1.1. Raise awareness on land and forest boundaries of organizational forest owners and other stakeholders in critical areas for natural forest protection
		2.2.1.2. Build technical capacities of organizational forest owners in sustainable management of natural forests

emission reductions and carbon sequestration		2.2.1.3. Build technical capacities of organizational forest owners and local communities/households in collaborative natural forest management
		2.2.1.4. Build technical capacities of local communities in community-based natural forest management
	2.2.2: Build technical capacities in natural forest enhancement and restoration with better climate resilience and adaptation	2.2.2.1. Build technical capacities in enhancement of existing/degraded natural forests
		2.2.2.2. Build technical capacities in natural forest restoration
	2.2.3: Build technical capacities in enhancement of carbon stock of planted forests	2.2.3.1. Build technical capacities in planting of protection and special use forests
		2.2.3.2. Build technical capacities in transformation of short-rotation plantations to longer-rotation plantations
		2.2.3.3. Build technical capacities in establishment of long-rotation plantations
Output 3.1: Deforestation-free agriculture with better climate resilience and adaptation is implemented	3.1.1: Implement deforestation-free agriculture models with better climate resilience and adaptation in the field	3.1.1.1. Promote deforestation-free agriculture and agroforestry in deforestation and forest degradation hotspots
		3.1.1.2. Support deforestation-free agricultural value chains
	3.1.2: Build technical capacities of key stakeholders in deforestation-free agriculture with better climate resilience and adaptation	3.1.2.1. Build technical capacities in deforestation-free agriculture and agroforestry in deforestation and forest degradation hotspots
		3.1.2.2. Build technical capacities in deforestation-free agricultural value chains
Output 3.2: Livelihoods for forest-dependent people are diversified and sustained with better climate resilience and adaptation	3.2.1: Diversify the livelihood options for forest-dependent people	3.2.1.1. Promote development and sustainable use of NTFPs and agroforestry in forest areas
		3.2.1.2. Enhance alternative off-farm income for forest-dependent people
	3.2.2: Build technical capacities of key stakeholders in alternative livelihoods	3.2.2.1. Build technical capacities in development and sustainable use of NTFPs and agroforestry in forest areas
		3.2.2.2. Build technical capacities in alternative off-farm income for forest-dependent people
Output 4.1: Effective and efficient Use of Proceeds project management is ensured	4.1.1: Establish and operate an effective and efficient project management system	4.1.1.1. Establish an effective and efficient project management structure including the project Coordination Committee (PCC) and the project Management Units (PMUs)
		4.1.1.2. Develop manuals and/or guidelines necessary for the project implementation
		4.1.1.3. Finalize the detailed project designs and plans with the involvement of key stakeholders
		4.1.1.4. Operate the project based on the manuals, guidelines, and plans
		4.1.1.5. Organize annual project coordination committee meetings

Note that Outputs 2.1-2.2 and 3.1-3.2 target the direct field activity supports in sustainable forest management and deforestation-free agriculture with forest owners and local farmers. The allocated budgets are 24M and 16.8M USD respectively, totaling 40.8M USD, or 56.7% of the expected total payment (71.955M USD).

The indicative Theory of Change (provided as a non-mandatory annex) will track the process towards achieving expected outputs and outcomes of the project. As indicated in the annex on theory of change for this UoP project, while Outputs 2.1-2.2 include direct and field-level forest management activities such as conservation of existing natural forest, restoration of climate resilient natural forest, and the enhancement of carbon stocks in planted forest, Outputs 3.1-3.2 support activities to address the underlying causes of deforestation and forest degradation, which will increase the efficiency and sustainability of the activities under Outputs 2.1-2.2.

Outputs 3.1-3.2 specifically focus on addressing the underlying causes of deforestation and forest degradation, namely the expansion of agriculture farms into forest areas. The expansion is driven partly by lack of awareness and understanding of forest management policies and physical boundaries among local farmers, but more by existence of poverty and lack of livelihood options in these places.

The activities under Output 3.1 promote deforestation-free agriculture in deforestation and forest degradation hotspots by making contractual agreements with local farmers on forest protection and non-expansion of their agriculture farms into forest areas as a condition for the project support in improving their agricultural practices in a form of training and initial input support. The improvement includes, but not limited to, support for making their agricultural practices more climate resilient and adapted for climatic changes (through the application of new crops and varieties with better farming technologies). Sub-activity 3.1.1.2 also supports the creation of value chains for deforestation-free agricultural products such as coffee and cassava (the specific target products will be selected at the outset of the UoP project in consultation with key stakeholders) as an output market for and a means to add extra value to these deforestation-free products. This might include some forms of certification for these products and networking of potential buyers through an establishment of a platform between producers and buyers for more sustainable agriculture production and sourcing.

The activities under Output 3.2, on the other hand, support the diversification of livelihood options for forest-dependent people (they are basically farmers), taking better climate resilience and adaptation into account. This includes the sustainable utilization of NTFPs and application of agroforestry in existing forest areas as well as the enhancement of off-farm income opportunities such as aquaculture and product processing (the specific target products will be selected at the outset of the UoP project in consultation with key stakeholders) for forest-dependent people as alternatives to conventional agricultural production and forest exploitation activities.

These activities, if combined, will effectively reduce the underlying causes of deforestation and forest degradation, namely the expansion of agriculture farms into forest areas, therefore improving the efficiency, effectiveness, and long-term sustainability of the forest management activities under Outputs 2.1-2.2.

C.2.3. Timeframe of implementation (for monitoring and reporting purposes)

The UoP project is expected to be implemented over a six-year period, tentatively from 2027 to 2033. An estimated timeframe for achieving the planned outputs is shown in the table below.

Table 5. Project implementation timeframe

Activities	Sub-activities	Y1	Y2	Y3	Y4	Y5	Y6
Output 1.1: Policies and guidelines on sustainable forest management and REDD+ updated and/or developed							
1.1.1: Strengthen and implement policies controlling the conversion of natural forests and promoting REDD+	1.1.1.1. Develop, review, and/or update legal documents to control the conversion of natural forests to other land uses and to promote REDD+						
	1.1.1.2. Develop and update guidelines for controlling the conversion of natural forests and environmental impact assessment and for implementing REDD+						
1.1.2: Develop technical guidelines for sustainable management of forests	1.1.2.1. Prepare and/or update technical guidelines for restoring and enhancing natural forests						

and deforestation-free agriculture	1.1.2.2. Prepare technical guidelines for establishing quality plantation							
	1.1.2.3. Prepare technical guidelines on deforestation-free agriculture and agroforestry							
Output 1.2: Technical capacities to enforce the policies and guidelines on sustainable forest management and REDD+ enhanced								
1.2.1: Strengthen forest governance and law enforcement	1.2.1.1. Disseminate legal guidelines to control the natural forest conversion among local authorities, forest entities, local communities, and other stakeholders							
	1.2.1.2. Enhance the capacities of key stakeholders in natural forest management							
1.2.2: Strengthen REDD+ implementing and M&E capacities	1.2.2.1. Maintain and update the safeguard information system (SIS) including summaries of information (SOIs)							
	1.2.2.2. Maintain, update, and build capacity for the national forest monitoring system (NFMS) including the forestry management information database and Forest Resources Monitoring System (FRMS)							
	1.2.2.3. Update FREL/FRL and MRV reports							
Output 1.3: Coordination mechanisms to enhance forest governance and law enforcement is strengthened								
1.3.1: Facilitate cross-sectoral, inter-provincial, and international coordination through meetings and workshops	1.3.1.1. Consolidate cross-sectoral, inter-provincial, and international coordination on effective measures to enhance forest governance and law enforcement							
	1.3.1.2. Support the activities of government agencies managing, supervising, and implementing sustainable forestry development and REDD+ implementation including cross-sectoral coordination							
Output 2.1: Sustainable forest management and development are implemented in the field, which will contribute to emission reductions and carbon sequestration								
2.1.1: Conserve existing natural forests	2.1.1.1. Clarify land and forest boundaries of organizational forest owners and other stakeholders in critical areas for natural forest protection							
	2.1.1.2. Promote sustainable management of natural forests by organizational forest owners							
	2.1.1.3. Promote collaborative management of natural forests between organizational forest owners and local communities/households							

	2.1.1.4. Promote implementation of community-based natural forest management							
2.1.2: Enhance and restore natural forests with better climate resilience and adaptation	2.1.2.1. Promote enhancement of degraded natural forests							
	2.1.2.2. Promote restoration of natural forest							
2.1.3: Enhance carbon stock of planted forests	2.1.3.1. Promote transformation of short-rotation plantations to longer-rotation plantations							
	2.1.3.2. Promote establishment of long-rotation plantations							
	2.1.3.3. Promote planting of protection and special use forests							
Output 2.2: Legal and technical capacities of key stakeholders in sustainable forest management and development is enhanced, which will contribute to emission reductions and carbon sequestration								
2.2.1: Build technical capacities in natural forest conservation	2.2.1.1. Raise awareness on land and forest boundaries of organizational forest owners and other stakeholders in critical areas for natural forest protection							
	2.2.1.2. Build technical capacities of organizational forest owners in sustainable management of natural forests							
	2.2.1.3. Build technical capacities of organizational forest owners and local communities/households in collaborative natural forest management							
	2.2.1.4. Build technical capacities of local communities in community-based natural forest management							
2.2.2: Build technical capacities in natural forest enhancement and restoration with better climate resilience and adaptation	2.2.2.1. Build technical capacities in enhancement of existing/degraded natural forests							
	2.2.2.2. Build technical capacities in natural forest restoration							
2.2.3: Build technical capacities in enhancement of carbon stock of planted forests	2.2.3.1. Build technical capacities in planting of protection and special use forests							
	2.2.3.2. Build technical capacities in transformation of short-rotation plantations to longer-rotation plantations							
	2.2.3.3. Build technical capacities in establishment of long-rotation plantations							
Output 3.1: Deforestation-free agriculture with better climate resilience and adaptation is implemented								
3.1.1: Implement deforestation-free agriculture models with better climate resilience and adaptation in the field	3.1.1.1. Promote deforestation-free agriculture and agroforestry in deforestation and forest degradation hotspots							
	3.1.1.2. Support deforestation-free agricultural value chains							

3.1.2: Build technical capacities of key stakeholders in deforestation-free agriculture with better climate resilience and adaptation	3.1.2.1. Build technical capacities in deforestation-free agriculture and agroforestry in deforestation and forest degradation hotspots								
	3.1.2.2. Build technical capacities in deforestation-free agricultural value chains								
Output 3.2: Livelihoods for forest-dependent people are diversified and sustained with better climate resilience and adaptation									
3.2.1: Diversify the livelihood options for forest-dependent people	3.2.1.1. Promote development and sustainable use of NTFPs and agroforestry in forest areas								
	3.2.1.2. Enhance alternative off-farm income for forest-dependent people								
3.2.2: Build technical capacities of key stakeholders in alternative livelihoods	3.2.2.1. Build technical capacities in development and sustainable use of NTFPs and agroforestry in forest areas								
	3.2.2.2. Build technical capacities in alternative off-farm income for forest-dependent people								
Output 4.1: Effective and efficient Use of Proceeds project management is ensured									
4.1.1: Establish and operate an effective and efficient project management system	4.1.1.1. Establish an effective and efficient project management structure including the project Coordination Committee (PCC) and the project Management Units (PMUs)								
	4.1.1.2. Develop manuals and/or guidelines necessary for the project implementation								
	4.1.1.3. Finalize the detailed project designs and plans with the involvement of key stakeholders								
	4.1.1.4. Operate the project based on the manuals, guidelines, and plans								
	4.1.1.5. Organize annual project coordination committee meetings								

Key deliverables are as follows:

Table 6. The Project's key deliverables

Activities	Key Deliverables	Target Year
Output 1.1: Policies and guidelines on sustainable forest management and REDD+ updated and/or developed		
1.1.1: Strengthen and implement policies controlling the conversion of natural forests and promoting REDD+	A set of newly formulated and/or updated legal documents and guidelines for controlling the conversion of natural forest	Year 2
1.1.2: Develop technical guidelines for sustainable management of forests and deforestation-free agriculture	A set of technical guidelines for sustainable management of forests and deforestation-free agriculture for the UoP project	Year 2
Output 1.2: Technical capacities to enforce the policies and guidelines on sustainable forest management and REDD+ enhanced		
1.2.1: Strengthen forest governance and law enforcement	Enhanced understanding and capacities of stakeholders on natural forest management	Year 3

1.2.2: Strengthen REDD+ implementing and M&E capacities	Fully updated and operational four REDD+ pillars (NRAP, SIS/Sol, NFMS, and FREL/FRL)	Years 1-6 (annual)
Output 1.3: Coordination mechanisms to enhance forest governance and law enforcement is strengthened		
1.3.1: Facilitate cross-sectoral, inter-provincial, and international coordination through meetings and workshops	Enhanced cross-sectoral, inter-provincial, and international coordination in forest governance and law enforcement	Years 1-6 (annual)
Output 2.1: Sustainable forest management and development are implemented in the field, which will contribute to emission reductions and carbon sequestration		
2.1.1: Conserve existing natural forests	## ha of existing natural forests are effectively protected in the project target provinces	Years 2-6 (annual)
2.1.2: Enhance and restore natural forests with better climate resilience and adaptation	## ha of existing natural forests are regenerated and enriched in the project target provinces	Years 2-6 (annual)
2.1.3: Enhance carbon stock of planted forests	## ha of long-rotation plantations and natural forest are established in the project target provinces	Years 2-6 (annual)
Output 2.2: Legal and technical capacities of key stakeholders in sustainable forest management and development is enhanced, which will contribute to emission reductions and carbon sequestration		
2.2.1: Build technical capacities in natural forest conservation	Enhanced technical capacities to implement Activity 2.1.1	Years 2-6 (annual)
2.2.2: Build technical capacities in natural forest enhancement and restoration with better climate resilience and adaptation	Enhanced technical capacities to implement Activity 2.1.2	Years 2-6 (annual)
2.2.3: Build technical capacities in enhancement of carbon stock of planted forests	Enhanced technical capacities to implement Activity 2.1.3	Years 2-6 (annual)
Output 3.1: Deforestation-free agriculture with better climate resilience and adaptation is implemented		
3.1.1: Implement deforestation-free agriculture models with better climate resilience and adaptation in the field	The proportion of deforestation-free agricultural products are increased in the project target provinces	Years 2-6 (annual)
3.1.2: Build technical capacities of key stakeholders in deforestation-free agriculture with better climate resilience and adaptation		Years 2-6 (annual)
Output 3.2: Livelihoods for forest-dependent people are diversified and sustained with better climate resilience and adaptation		
3.2.1: Diversify the livelihood options for forest-dependent people	More diversified livelihood options adopted by local farmers in the project target provinces	Years 2-6 (annual)
3.2.2: Build technical capacities of key stakeholders in alternative livelihoods		Years 2-6 (annual)
Output 4.1: Effective and efficient Use of Proceeds project management is ensured		
4.1.1: Establish and operate an effective and efficient project management system	Effectively and efficiently managed project	Years 1-6 (annual)

C.2.4. Budget estimate (for monitoring and reporting purposes)

The original emission reduction offered to GCF is 18,720,000 tCO₂e. After reflection of the scorecard results (36/48, or 75%), the final volume of the net results is 14,040,000 tCO₂e. With the addition of 2.5% of extra payment for non-carbon benefits, the expected payment volume is 71,955,000 USD at 5 USD/tCO₂e. This amount will be used to implement the UoP project with the following tentative budget allocation.

Table 7. Estimated budget of the UoP project

Activities	Sub-Activities	EEs	Indicative cost (USD)
Output 1.1: Policies and guidelines on sustainable forest management and REDD+ updated and/or developed			3,900,000
1.1.1: Strengthen and implement policies controlling the conversion of natural forests and promoting REDD+	1.1.1.1. Develop, review, and/or update legal documents to control the conversion of natural forests to other land uses and to promote REDD+	MAE	3,000,000
	1.1.1.2. Develop and update guidelines for controlling the conversion of natural forests and environmental impact assessment and for implementing REDD+	MAE	300,000
1.1.2: Develop technical guidelines for sustainable management of forests and deforestation-free agriculture	1.1.2.1. Prepare and/or update technical guidelines for restoring and enhancing natural forests	MAE	200,000
	1.1.2.2. Prepare technical guidelines for establishing quality plantation	MAE	200,000
	1.1.2.3. Prepare technical guidelines on deforestation-free agriculture and agroforestry	MAE	200,000
Output 1.2: Technical capacities to enforce the policies and guidelines on sustainable forest management and REDD+ enhanced			14,155,000
1.2.1: Strengthen forest governance and law enforcement	1.2.1.1. Disseminate legal guidelines to control the natural forest conversion among local authorities, forest entities, local communities, and other stakeholders	MAE	2,000,000
	1.2.1.2. Enhance the capacities of key stakeholders in natural forest management	MAE	2,000,000
1.2.2: Strengthen REDD+ implementing and M&E capacities	1.2.2.1. Maintain and update the safeguard information system (SIS) including summaries of information (SOIs)	MAE	2,200,000
	1.2.2.2. Maintain, update, and build capacity for the national forest monitoring system (NFMS) including the forestry management information database and Forest Resources Monitoring System (FRMS)	MAE	6,955,000
	1.2.2.3. Update FREL/FRL and MRV reports	MAE	1,000,000
Output 1.3: Coordination mechanisms to enhance forest governance and law enforcement is strengthened			2,500,000
1.3.1: Facilitate cross-sectoral, inter-provincial, and international coordination through meetings and workshops	1.3.1.1. Consolidate cross-sectoral, inter-provincial, and international coordination on effective measures to enhance forest governance and law enforcement	MAE	2,000,000
	1.3.1.2. Support the activities of government agencies managing, supervising, and implementing sustainable forestry development and	MAE	500,000

	REDD+ implementation including cross-sectoral coordination					
Output 2.1: Sustainable forest management and development are implemented in the field, which will contribute to emission reductions and carbon sequestration			24,000,000			
2.1.1: Conserve existing natural forests	2.1.1.1. Clarify land and forest boundaries of organizational forest owners and other stakeholders in critical areas for natural forest protection	PPCs	The average allocation of 4.0M USD / province. The actual allocation will be determined based on the specific needs and capacities of the target provinces through the initial planning process.			
	2.1.1.2. Promote sustainable management of natural forests by organizational forest owners	PPCs				
	2.1.1.3. Promote collaborative management of natural forests between organizational forest owners and local communities/households	PPCs				
	2.1.1.4. Promote implementation of community-based natural forest management	PPCs				
2.1.2: Enhance and restore natural forests with better climate resilience and adaptation	2.1.2.1. Promote enhancement of degraded natural forests	PPCs				
	2.1.2.2. Promote restoration of natural forest	PPCs				
2.1.3: Enhance carbon stock of planted forests	2.1.3.1. Promote transformation of short-rotation plantations to longer-rotation plantations	PPCs				
	2.1.3.2. Promote establishment of long-rotation plantations	PPCs				
	2.1.3.3. Promote planting of protection and special use forests	PPCs				
Output 2.2: Legal and technical capacities of key stakeholders in sustainable forest management and development is enhanced, which will contribute to emission reductions and carbon sequestration						
2.2.1: Build technical capacities in natural forest conservation	2.2.1.1. Raise awareness on land and forest boundaries of organizational forest owners and other stakeholders in critical areas for natural forest protection	PPCs				
	2.2.1.2. Build technical capacities of organizational forest owners in sustainable management of natural forests	PPCs				
	2.2.1.3. Build technical capacities of organizational forest owners and local communities/households in collaborative natural forest management	PPCs				
	2.2.1.4. Build technical capacities of local communities in community-based natural forest management	PPCs				
2.2.2: Build technical capacities in natural forest enhancement and restoration with better climate resilience and adaptation	2.2.2.1. Build technical capacities in enhancement of existing/degraded natural forests	PPCs				
	2.2.2.2. Build technical capacities in natural forest restoration	PPCs				

2.2.3: Build technical capacities in enhancement of carbon stock of planted forests	2.2.3.1. Build technical capacities in planting of protection and special use forests	PPCs		
	2.2.3.2. Build technical capacities in transformation of short-rotation plantations to longer-rotation plantations	PPCs		
	2.2.3.3. Build technical capacities in establishment of long-rotation plantations	PPCs		
Output 3.1: Deforestation-free agriculture with better climate resilience and adaptation is implemented			16,800,000	
3.1.1: Implement deforestation-free agriculture models with better climate resilience and adaptation in the field	3.1.1.1. Promote deforestation-free agriculture and agroforestry in deforestation and forest degradation hotspots	PPCs	The average allocation of 2.8M USD / province. The actual allocation will be determined based on the specific needs and capacities of the target provinces through the initial planning process.	
	3.1.1.2. Support deforestation-free agricultural value chains	PPCs		
3.1.2: Build technical capacities of key stakeholders in deforestation-free agriculture with better climate resilience and adaptation	3.1.2.1. Build technical capacities in deforestation-free agriculture and agroforestry in deforestation and forest degradation hotspots	PPCs		
	3.1.2.2. Build technical capacities in deforestation-free agricultural value chains	PPCs		
Output 3.2: Livelihoods for forest-dependent people are diversified and sustained with better climate resilience and adaptation				
3.2.1: Diversify the livelihood options for forest-dependent people	3.2.1.1. Promote development and sustainable use of NTFPs and agroforestry in forest areas	PPCs		
	3.2.1.2. Enhance alternative off-farm income for forest-dependent people	PPCs		
3.2.2: Build technical capacities of key stakeholders in alternative livelihoods	3.2.2.1. Build technical capacities in development and sustainable use of NTFPs and agroforestry in forest areas	PPCs		
	3.2.2.2. Build technical capacities in alternative off-farm income for forest-dependent people	PPCs		
Output 4.1: Effective and efficient Use of Proceeds project management is ensured			10,600,000	
4.1.1: Establish and operate an effective and efficient project management system	4.1.1.1. Establish an effective and efficient project management structure including the project Coordination Committee (PCC) and the project Management Units (PMUs)	MAE & PPCs	1,400,000	
	4.1.1.2. Develop manuals and/or guidelines necessary for the project implementation	MAE	100,000	
	4.1.1.3. Finalize the detailed project designs and plans with the involvement of key stakeholders	MAE & PPCs	280,000	
	4.1.1.4. Operate the project based on the manuals, guidelines, and plans	MAE & PPCs	8,400,000	
	4.1.1.5. Organize annual project coordination committee meetings	MAE & PPCs	420,000	
Indicative total cost and currency (USD)			71,955,000	

* The above figures are subject to change depending on the results of the initial planning exercise with key stakeholders.

C.2.5. Implementation arrangements

List and describe the institutions involved in the activities that will be funded with proceeds from this pilot Program and explain their anticipated roles and interactions with one another, including the flow of funds.

C.2.5.1. Accredited Entity and Executing Entity

Accredited Entity (AE)

JICA will be an AE for this project. As AE, the Environmental Management and Climate Change Group of Global Environment Department in JICA will assume the oversight responsibility for the UoP project implementation. JICA will provide oversight, guidance, and quality assurance to ensure the project activities comply with GCF requirements.

Executing Entity (EE)

- MAE will be an EE for the centrally-executed activities and project management as indicated in Table 8.
- PPCs of the six target provinces will be EEs for the provincially-executed activities and project management as indicated in Table 8.

Subsidiary Agreement (SA)

SA will be signed between JICA as AE and each of the seven EEs be legally binding and stipulate the roles, responsibilities, financial arrangements, and implementation rules for the project. It will also grant the AE the necessary rights to monitor and, if needed, enforce compliance through remedial actions or by setting funding conditions.

C.2.5.1 Institutional arrangement for the project implementation

Vietnam has a three-tier government administrative system including national, provincial, and commune authorities. At sub-national levels, people's committees (PPCs and CPCs) are the entities that are responsible for overall coordination and management of the respective jurisdictional areas.

Thematically, the agriculture and forestry sector is under MAE at the national level. VNFOREST is a department under MAE that is responsible for forest management. At the provincial level, DAEs are the line agencies responsible for agriculture and forestry sector. At the commune level, the agriculture and forestry sector is managed by agriculture and forestry officers at CPCs.

Based on the country's administrative system described above, the following is the project management structure.

1. Project Coordination Committee (PCC)

A PCC will be established with representatives of relevant ministries such as MAE, MOF, and MOST as well as provincial representatives. PCC will be co-chaired by MAE as a national EE and JICA as an AE. PCC is responsible for:

- Receiving, reviewing, and approving annual work plans from CPMU and PPMUs;
- Receiving, reviewing, and approving progress reports from CPMU and PPMUs;
- Supervising, guiding, and advising CPMU and PPMUs based on the periodical monitoring results;
- Coordinating the project implementation with line ministries that oversee different sectors;
- Coordinating the project implementation with other projects; and
- Dealing with cross-cutting issues at national and provincial levels to enhance synergies.

PCC may invite other relevant stakeholders, e.g., for better coordination, as observers.

2. Central Project Management Unit (CPMU)

A CPMU will be set up under VNFOREST through a decision by MAE to manage the centrally-executed activities and project management. It will also function as a secretariat for the PCC. CPMU will also work closely with relevant divisions under VNFOREST in the project implementation and management. Its tasks and responsibilities include:

- Overseeing the overall project management;
- Developing overall and annual work plans for the centrally-executed activities and project management;

- Compiling overall work plans and annual work plans of CPMU and PPMUs into integrated work plans of the entire project for the submission to PCC and AE;
- Making integrated disbursement requests to AE including the requests from PPMUs;
- Undertaking procurement and financial management for the centrally-executed activities and project management;
- Undertaking M&E of the project implementation for the centrally-executed activities;
- Compiling an integrated M&E report (including progress reports, financial reports, and auditing reports) combining CPMU and PPMU reports for the submission to PCC and AE;
- Coordinating the project implementation for the centrally-executed activities with other projects;
- Serving as a secretariat for PCC; and
- Implementing other tasks as agreed by PCC/AE.

3. Provincial Project Management Units (PPMUs)

A PPMU will be set up in each of the six target provinces by PPC/DAE and work as a focal point to support CPMU in managing and organizing the project implementation for the provincially-executed activities. Their tasks and responsibilities include:

- Preparing and submitting overall and annual work plans for the provincially-executed activities and project management to CPMU;
- Preparing and submitting the disbursement requests to CPMU;
- Undertaking procurement and financial management for the provincially-executed activities and project management;
- Undertaking M&E of the project implementation for the provincially-executed activities;
- Preparing M&E reports (including progress reports, financial reports, and auditing reports) for the provincially-executed activities and project management;
- Coordinating with CPMU to ensure smooth implementation of the project; and
- Implementing other tasks as agreed by PCC/AE.

4. Other stakeholders

Apart from the above-mentioned formal project management structure, various stakeholders will be involved in the project as implementing partners. They might include, depending on the executed activities, forest owners (forest management boards, state/private forestry companies, local communities, households, and individuals), local authority (CPCs), extension centers, academic and research organizations, NGOs, and development partners including UN agencies.

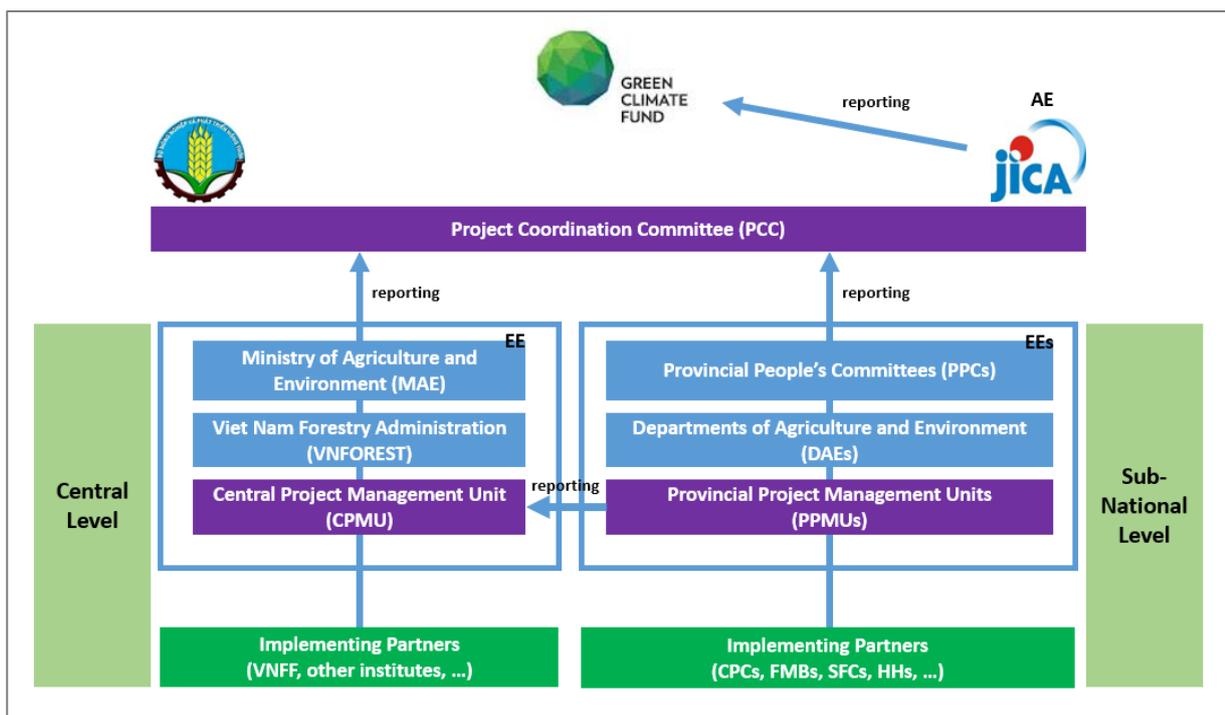


Figure 1. Institutional arrangement for project management

C.2.5.2 Financial arrangement

The REDD+ RBP received by JICA from GCF will be disbursed directly to the bank accounts opened by the CPMU and PPMUs. At central level, one designated account will be opened to receive the fund from AE and managed directly by the CPMU. At provincial level, one designated account in each target province will be opened to receive the fund from AE and managed by PPMUs. The CPMU will be responsible for monitoring of overall fund, including the execution of funds under each PPMU.

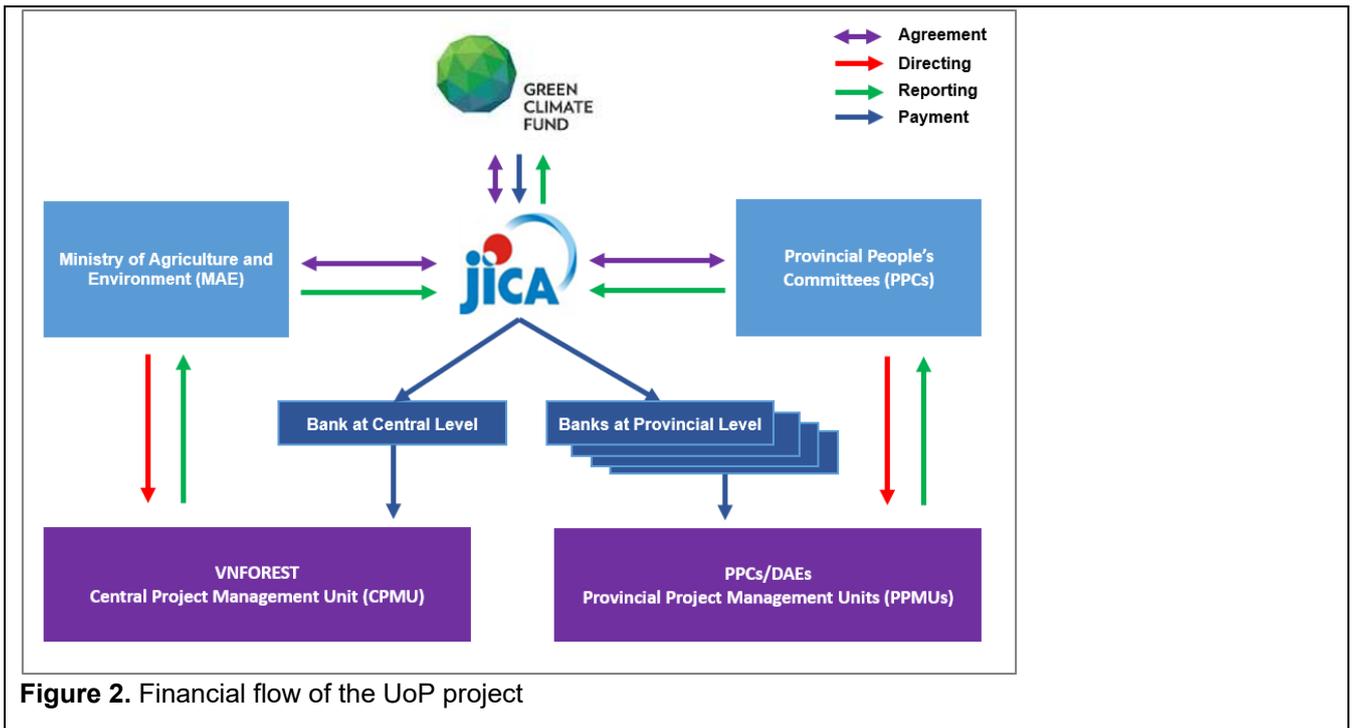
The CPMU will be required to prepare financial statements that will be subject to audit by the Internal Audit of MAE. The Internal Audit is conducted every six months by a team under MAE consisting of the Inspection Department, Planning Department, and Administration Unit. In addition, international third-party audit will be undertaken once a year and will be presented, reviewed, and approved by the PCC and JICA. As an AE, JICA will have a third-party audit.

During project implementation, procedures established for continuous sanctions screening of all project stakeholders, including counterparties, beneficiaries, and vendors, with specific reference to United Nations Security Council (UNSC) sanctions will be formally stipulated in the Project Implementation Manual (PIM) and other relevant manuals. It is confirmed that restricted entities are effectively excluded from participation and that safeguards exist to mitigate indirect or secondary sanctions risks. The UNSC sanctions lists will be annually updated and communicated and incorporated throughout all project stages, from initial engagement to execution. The sanction policies (UN Security Council sanctions list) are annually updated in the PIM and other relevant manuals ensuring that compliance checks remain current. The policy requires the pre-screening of individuals and entities against the sanctions list. A strict requirement is enforced that no contract or any kind of benefits will be offered to individuals and entities on the sanctions list. This sanction policy is stipulated in the contract terms for all agreements. Project staff, consultants, and contractors are obliged to follow a comprehensive Code of Conduct that includes the required sanction policies. This procedural framework ensures that the project maintains compliance with the zero-tolerance policy against prohibited practices throughout all stages of engagement and execution.

The proposed fund flow largely replicates the experiences of similar projects in Vietnam. Several financial control measures will be in place:

- The funds will be disbursed through bank transfer to the respective EEs that will manage the fund and undertake all procurement and payment for the planned activities. The project does not plan direct cash payment to villagers for their village activities. Instead, the project will support village activities through support to forest management and alternative livelihoods activities (See Outcomes 2 and 3).
- Semi-annual financial planning and reporting cycle will work as a periodical monitoring system and safeguard the appropriate and transparent use of funds by EEs. JICA as an AE will have dedicated officers responsible for oversight. Annual third-party audits of EE funds will ensure transparency.
- All the staff involved in project management will be trained in use of the PIM. Any misconduct will be strictly handled under rules and regulations of the Vietnamese government and JICA.

The following figure shows the fund flow of the project.



C.2.6. Non-carbon benefits:

Provide information on the non-carbon benefits associated with the implementation of REDD+ activities, explaining their nature, scale and importance for the long-term sustainability of REDD-plus activities and providing evidence to this regard.

Interventions using REDD+ results payments also generate non-carbon benefits for forest-dependent communities that are generically related to a sustainable improvement in their existing livelihoods. The non-carbon benefits identified include allocating titled forest land on either an individual household or community basis, the unfettered right to gather NTFPs from forest land managed by forest management boards and forest companies or other private sector investors, tree felling for domestic use (houses and other physical structures, the right to gather firewood and infrastructure improvements in health, education, rural water supply and connectivity (roads and bridges).

Following the approval of NRAP and in order to ensure its active implementation, a NRAP-Implementation Plan (NRIP) was developed and finally approved by MARD in December, 2018. In tandem with this process, a scoping assessment of environmental and social co-benefits and risks of the NRIP was conducted in 2018⁶⁷. This assessment was informed by several recent and relevant environmental and social safeguards assessments of sub-national REDD+ initiatives and forest sector projects/programs. The NRIP intends to reduce deforestation and forest degradation and enhance forest carbon stocks through afforestation/reforestation, sustainable forest management and forest conservation. If NRIP could be effectively implemented and these objectives achieved, broadly speaking all NRIP activities could also present important environmental co-benefits for biodiversity, forest ecosystems and the ecosystem services they provide. The following potential environmental co-benefits of maintaining and/or increasing forest cover and improving forest condition/preventing degradation are perceived:

- **Conservation of biodiversity through maintaining natural forests or restoring forest ecosystems, and through maintained or improved connectivity of forest habitats:** Vietnam is one of the most biodiversity-rich country in the world but biodiversity, protected areas and forests of high conservation value are highly threatened. With adequate mainstreaming of biodiversity considerations in the planning and implementation of NRIP activities there are significant opportunities to realize associated co-benefits for biodiversity, including the diversity of ecosystems, landscapes, habitats and species – particularly those of global conservation concern. The scale of benefits achieved for biodiversity depends on the type and location of the forests that are maintained or restored. Protecting high conservation value forests (HCVF) that are under threat of conversion is likely to yield the greatest benefits for biodiversity.

⁶⁷ UNREDD Programme (2018), National Redd+ Action Programme (NRAP) Mid-term Implementation Plan 2017-2020

- **Improved (or maintained) supply of ecosystem services:** Ecosystem services comprise the various benefits humans derive or obtain from ecosystems namely are recognized: Supporting, Protecting/Regulating, Provisioning and Cultural services, whereby the supporting services provide the basis for the other three services. The improvement or maintenance of ecosystems is clearly an environmental co-benefit, however since humans benefit from the ecosystem services provided, many of the benefits are also social co-benefits.

Vietnam was the first country in South East Asia to develop a national PFES policy. The PFES policy was formally introduced in 2010 and fundamentally recognizes the value of protecting forests for the services they provide to the rest of society. REDD+ is considered within the overall framework of PFES and aims to provide financial incentives for forest protection with a range of potential benefits for the environment/ecological systems and for human society.

NRIP activities are consistent with overarching national climate and forest policies which emphasize the socio-economic contribution of forests to society, including the following social co-benefits:

- **Improved (or maintained) supply of forest goods and ecosystem services;**
- **Improved access to and strengthened tenure rights over lands and forest resources:** This benefit will be delivered through Forest-Land Allocation (FLA), collaborative forest management and efforts to promote community forest management.
- **Rural employment opportunities, improved incomes and sustainable/diversified livelihoods from forestry activities, including from forest protection, as well as from non-forestry activities.** NRIP activities include various measures aimed at supporting rural and forest-dependent households and communities, especially the poor, through work packages/sub-packages and activities on sustainable agriculture, FLA and forest contracting to local communities and households, and livelihood improvement, afforestation/reforestation and enrichment planting. The social benefits of such measures will be greatest if they are implemented in areas with a large proportion of poor and/or marginalized households and designed to be inclusive.
- **Improved awareness, knowledge and capacity** among beneficiary populations and civil society participating in REDD+ interventions. Numerous PAMs involve direct implementation activities on the ground and involve capacity building for local communities in improved agricultural production techniques and related business skills, forest management and protection and NTFP harvesting/production and related business skills, forestry production and related business skills
- **Improved connections and networks** among communities and civil society to effect positive outcomes for rural forest-dependent poor and other vulnerable groups.
- **Improved community infrastructure** NRIP includes some small-scale infrastructure development for poor and remote communities, primarily through support to a range of government policies and programs targeted towards rural development⁶⁸, sustainable poverty reduction⁶⁹ and improving the situation of ethnic minorities. Community infrastructure benefits would mainly be delivered through livelihood improvement interventions but could also be co-benefits of forest (protection) infrastructure e.g. forest roads and measures to improve hydrology.
- **Increased resilience and adaptation to climate change and its associated effects (reduced vulnerability context):** In recognition of the serious potential impacts of climate change in different agro-ecological regions of Vietnam and consistent with the NDC and domestic policies on climate change and disaster risk reduction⁷⁰, implementation of NRIP activities should contribute to increased resilience to climate change and disaster risk reduction (tidal storm surge in coastal areas, flash floods in upland areas and drought).

Details of the non-carbon benefits expected to further result from and be improved by the UoP project are provided in the table below:

⁶⁸ Decision No. 1600/QĐ-TTg approving the National Target Program on new rural development (2016-2020)

⁶⁹ Resolution No. 30a/2008/NQ-CP on 27 December 2008 of the Government on Program to support rapid and sustainable poverty reduction in 61 poor districts; Resolution No. 80/NQ-CP on 19 May 2011 of the Government on orientations for sustainable poverty reduction in the period of 2011-2020

⁷⁰ Decision No. 2139/QĐ-TTg promulgating the National Climate Change Strategy (2011-2020); Decision No. 172/2007/QĐ -TTg National Strategy for Natural Disaster Prevention, Response and Mitigation to 2020

Table 8. Non-carbon benefits (NCBs) resulted from project implementation

Type of benefits	Description	Potential beneficiaries
1. Socioeconomic NCBs		
Maintaining Sustainable Livelihoods, Culture and Community	Forest-dependent users are (i) more aware of their rights and of the policies, legislation and regulations that impact on their livelihoods and (ii) horizontal linking of stakeholders with shared interests (owners/managers/users) of the forests and establishing relationships of trust, reciprocity and exchange; and, (iii) adding to the social capital of local communities by acknowledging their identity, sense of honor and commitment to belonging to the community.	All village communities that are linked to the community-based or collaborative forest management models but especially groups hitherto excluded from existing human and social capital bases (notably most ethnic minority women, ethnic minority households living in poverty and physically and intellectually vulnerable members of community).
Cultural Services and Traditional Knowledge Resources	Forest managers and technical specialists learn to appreciate the cultural perspectives of upland ethnic minority groups related to the management of forest resources and engage in social learning with these groups. Conversely, the upland ethnic minority groups have the opportunity to integrate their traditional knowledge bases with the scientific and technical knowledge bases of the forest managers and technical specialists.	All stakeholders participating in the community-based or collaborative forest management models.
Valuing Forest Resources (focus on non-carbon benefits)	Forest users (e.g. village women who collect NTFPs on a regular basis) have a good idea as to the value of forest resources but are unable to translate this knowledge into the public domain that other stakeholders accept.	All current legal users of the forests and those that will be legalized via the project. It also benefits the management entities because it enables them to engage in evidence-driven dialog with local village users
Income Generation and Employment	(i) Transparent and equitable Forest Protection Contracts (FPCs) to Individual Households, Groups within Villages or on a Village-by-Village Basis; (ii) Additional Income Derived from Deforestation-free Investments in Agriculture.	Potential number of beneficiaries depends on (i) agreed basis for providing FPCs; (ii) poorer households in identified hotspot villages; and (iii) funding available from existing Vietnamese government programs
2. Environmental NCBs		
Promotion of Deforestation-free Agriculture	Introduction of deforestation-free agriculture including agroforestry, drought-tolerant crops, reduction of post-harvest losses, reduction in the use of toxic insecticides and pesticides and home gardens to enable women to meet some of the household's food security requirements closer to home than previously.	All households that rely on land-based livelihood activities associated with agriculture and agroforestry. Additionally, female members of households will benefit from reducing time met in providing non-cereal-based foodstuffs.
Conservation and Protection of Biodiversity	Improved stewardship and accountability of the special-use forests (SUFs) and "ownership" by local communities in and around the SUFs.	Protected areas (SUFs) and contiguous of high conservation value forests.
Protection and Maintenance of Ecosystems Services	Provinces having some communities affected by hydro power plants investments receive PFES for environmental services aimed at protecting remaining natural forest in the affected watersheds.	All forest management entities and local communities that currently receive Payment for Environmental Services (PFES) or are entitled to do will benefit.
Protection and Proliferation of Medicinal Plants and Curative Practices	Identification of medicinal plants that should be protected and clear linkages established with known and potential curative practices.	Potentially all collectors of NTFPs in the project area will benefit, as will users downstream who value the use of non-pharmacological drugs.
3. Governance NCBs		
Strengthening of Village Level Socially Inclusive Governance	Many ethnic minority forest-dependent villages possess less social capital than they did previously and consequently are less resilient than lowland ethnic Kinh villages.	All village communities, but especially women and the poorer and more vulnerable members, will be able to benefit from fewer benefits being captured by the "village elites". Management entities will also benefit from

		reduced conflicts over forest use with local communities.
Forest Governance and Management	Promoting sustainable forest management in ways that are not possible at present and represents a significant improvement in “business as usual” via the community-based or collaborative forest management models. Additionally, surveillance and patrolling will boost the capacity to protect the forests and apprehend those involved in illegal logging and other negative practices	All management entities that agree to participate in the community-based or collaborative forest management models and local communities.
Improved Provincial Forest Management Service	Forest-dependent communities are more involved in participatory forest assessments that include data collection and reporting to the province and eventually to FORMIS.	All governmental institutions at the subnational level (province, district and commune).
Improved Land Tenure Regime	Opportunities for (i) improving land tenure through newly established cooperatives; (ii) continued access to funding; (iii) improved forest tenure; and (iv) helping to resolve boundary disputes.	All stakeholders participating in the community-based or collaborative forest management models.
Participatory Land-Use Planning	Improved district land-use planning because of the involvement in the planning processes of actual land users to contribute to deforestation-free agriculture	All current and potential land users, particularly villagers, who have made no input to the planning processes to date.

D. Investment Framework

Describe in this section how the proposed REDD-plus results-based programme aligns with each of the criteria of the Investment Framework for the activities that lead to the achieved results for the full period over which the results being submitted in this proposal were achieved.

D.1. Impact potential

Describe the potential of the programme to contribute to the achievement of the Fund's objectives and results areas.

Vietnam is one of the few countries having a net increase in forest cover. During the period 2010-2018, it demonstrated both emission reduction and removals enhancement. The table below shows the emission reduction and removals enhancement compared to reference levels.

Table 9. Results of emission reduction and removals enhancement compared to FREL/FRL

Items	Value (tCO ₂ e/year)
Annual averaged emission (FREL) 1995-2010	59,960,827
Annual averaged emission (actual) 2011-2018	41,667,665
<i>Annual averaged emission reduction 2011-2018</i>	<i>18,293,162</i>
Annual averaged removals (FRL) 1995-2010	-39,602,735
Annual averaged removals (actual) 2011-2018	-78,108,833
<i>Annual averaged removal enhancement 2011-2018</i>	<i>38,506,098</i>
Net Annual Result	56,799,260

The proposed UoP (2027–2032) aligns with the Green Climate Fund's strategic objectives by targeting both **direct local interventions** and **indirect national-level activities** to reduce emissions and enhance removals in Vietnam's forest sector. Covering **3.79 million hectares of forest** across six northern provinces (~26% of Vietnam's forest area), the program focuses on protecting and restoring natural forests, improving plantation management, and strengthening governance, law enforcement, and cross-sectoral coordination.

Over the six-year implementation period, the UoP is expected to deliver an **ex-ante GHG mitigation impact of 17.29 million tCO₂e**, averaging **2.88 million tCO₂e annually**. This includes **9.89 million tCO₂e from direct forest management/restoration activities** and **7.40 million tCO₂e from indirect policy/governance interventions**. In addition, the program will generate significant adaptation co-benefits, directly benefiting over **7.5 million people** and indirectly reaching **1.6 million more**, for a total of **9.24 million beneficiaries**.

By integrating field-level interventions with systemic policy measures, the UoP makes a significant contribution to Vietnam's climate goals and the GCF's ecosystem targets, delivering both mitigation and adaptation benefits at local and national scales. In addition, the UoP will support Vietnam in achieving the emission reduction targets outlined in its NDC. According to the NDC, the implementation of REDD+ activities has the potential to generate an additional net GHG mitigation of 82.2–166 MtCO₂e over the period 2021–2030.

D.2. Paradigm shift potential

Describe the degree to which the REDD-plus activity catalysed impact beyond a one-off programme investment.

The UoP project directly helps implement a National REDD+ Action Program towards 2030 and Vietnamese NDC. The interventions under the project cover 39% of the total national forested area and 47.2% of emission reductions. The project not only handles investment in forest and agriculture-based interventions, but also provides key opportunities to amend and finalize the institutional arrangement and legislation for forest governance meeting merging requirements as part of efforts to mitigate and adapt to climate change. Another aspect of the project is enhancing capacity for line agencies, forest owners and stakeholders in forest governance, especially the engagement of local communities and stakeholders in implementing independent monitoring. The aspects mentioned are important for sustainable long-term forest management, promoting the accountability and responsibility of the stakeholders for forest management. The third important issue is that the project can help local communities, particularly forest-dependent, improve their livelihoods and their response to climate change.

In addressing unsustainable and illegal logging, the UoP project will combine Activity 1.2.1 (Strengthen forest governance and law enforcement), Sub-activity 1.2.2.2 (Maintain, update, and build capacity for the national forest monitoring system (NFMS) including the forestry management information database and Forest Resources Monitoring System (FRMS)), and Activity 1.3.1 (Facilitate cross-sectoral, inter-provincial, and international coordination through meetings and workshops). The project not only focuses on forest conversion,

but also forest degradation caused by illegal activities through enhanced coordination, forest monitoring, and law enforcement.

Moreover, the current Circular No. 26/2025/TT-BNNMT provides regulations on forest-based products management, which focuses on traceability of forest-based products. In the context of EUDR, several legal guidelines are provided to align EUDR requirements in the crop and forestry sector. The UoP project will further enhance the traceability of products in general and the presence of deforestation-free products in the market through activities under Output 3.1.

Vietnam has also signed MOUs with neighboring countries, for example, Laos and Cambodia, in the field of forestry cooperation including collaboration in addressing illegal logging and trading timbers. In addition to that, several cooperation was made between bordering localities of those countries to deal with illegal activities related to forests and wood-based products including wild animals. Cross-sectoral, inter-provincial, and international coordination will be enhanced and facilitated under Output 1.3.

D.3. Sustainable development potential

Describe the wider benefits and priorities, including environmental, social and economic.

The UoP project is in line with Vietnamese policies and priorities, particularly in mitigating and adapting to climate change and helping achieve sustainable development goals. Implementing the project can generate the following positive impacts:

Economic impacts

The project implementation employs a new mechanism, which will be based on the results of emission reductions and enhancement of forest carbon stocks. The project interventions are based on best practice in forest management and protection; rehabilitating and boosting forest quality and models of deforestation-free agricultural farming, successful local livelihood development models, non-timber forest product development and timber plantation forest development models. The direct economic benefits to be generated by the project include boosting the income of forest owners and locals, especially forest-dependent communities, by improving plantation productivity, deforestation-free agriculture practices and activities to support livelihoods.

Social impacts

The project facilitates the development and implementation of policies, improved coordination in access and transparency of information when monitoring deforestation and forest degradation. These are groundbreaking interventions, focusing on improved interdisciplinary activities in particular, via the Steering Committee of the Sustainable Forestry Development Target Program and implementing REDD + at central and local levels. On that basis, control of deforestation, forest degradation and sustainable development will be handled by management agencies and stakeholders, ensuring that deforestation and forest degradation can be resolved cross-sectorally.

Through the project, the forest governance capacity of management agencies, forest owners and stakeholders will be strengthened; issues related to displacement of emissions between registration and border areas will be controlled; positively impact stakeholders, such as government agencies at all levels, forest owners, local people and communities dependent on forests, non-governmental organizations and related programs in Scheme area.

The UoP project will strengthen social cohesion by promoting the socio-economic conditions of ethnic minorities and other marginal groups by strong engagement into the project activities (forest protection and livelihoods improvement activities thus reducing the internal pressures for encroachment or resource conflict). In addition, the UoP project will promote the participatory approach that ensure the fair and equitable distribution of benefits arising from the use of forest resources, particularly for ethnic minorities and other groups dependent on forest resources.

The ESMF has identified the potential social impact identified is the risk of pests and diseases to trees, crops, and livestock due to the introduction of new species or varieties under Outcome 3, which would lead to loss of income for local farmers. The mitigation measures include prioritized use of local species/varieties, careful selection of new species/varieties, and provision of technical training and awareness raising on safe introduction and handling of new species/varieties. The project will also work with local government, including extension centers, to communicate with villagers on these risks.

Implementation of this project does not create risks, such as: transfer of emission reduction rights does not change or affect forest ownership, ownership or land-use right, right to access and exploit other values of the forest; not give rise to, change or terminate Vietnamese rights and obligations under international law.

Gender impacts

The UoP project offers significant potential to contribute positively to gender equality. The project via central and provincial gender officers will work closely with MAE and DAEs as well as Vietnam Women's Union at provincial and commune levels to address gender considerations and ensure the full and effective participation of relevant stakeholders including women in local communities. Specific procedures will be developed to detail how village meetings and activities will be conducted for women and ethnic minority groups, ensuring their concerns are heard while their participation is promoted. Inclusive awareness-raising measures will be implemented targeting women as carriers of traditional knowledge and potential change agents within their families, especially when presented in different ethnic languages and tailored to lower education levels. Further details are provided in the Gender Action Plan as well as Section E.3 of this document. Efforts will be made to incorporate not only a gender perspective but also ethnic perspectives into all relevant project activities. The comprehensive, equitable benefit sharing plan (BSP) will be finalized during the inception phase. This BSP will be based on the framework provided by the collaborative forest management (CFM) approach, the ethnic minorities planning framework (EMPF), and the GAP. Exclusion risks related to women will be avoided by targeting at least 40% female participation in all project planning activities and at least 50% female beneficiaries for livelihoods support activities.

Environmental impacts

The UoP project implementation will directly contribute to the emission reduction targets of the agriculture and rural development sector in the country, especially related to Vietnamese commitment to implement the Paris Agreement, Glasgow Declaration, NDC of Vietnam, and NRAP. Moreover, the project also focuses on the conservation and restoration of natural forests, contributing to better biodiversity conservation. The project will directly improve the nationwide coverage of forests, enhancing the conservation of protected areas and species and habitats of significance, which offers opportunities for wild populations of species of fauna and flora to establish and recover. The project also boosts the forest quality through regeneration of natural forests and their buffer zone, maintaining the protective functions and ecological values of these forests. The environmental benefits would include, but not limited to, the soil protection and erosion reduction and mitigation. In addition to the primary climate change mitigation benefit (reduced GHG emissions and enhanced removals), the project contributes to the reduction of other forms of atmospheric pollution and the enhanced ecosystem resilience and landscape health thanks to the restored and regenerated natural forests with better climate resilience and adaptation.

D.4. Needs of the recipient

Describe the vulnerability and financing needs of the beneficiary country and population.

Vietnam is seen as one of the most vulnerable countries to the impacts of climate change. As a signatory to the UNFCCC and Paris Agreement, Vietnam is responsible for emission reductions and mitigating climate change. In recent years, it has initiated a number of strategies and policies to promote and direct economic development towards a low-carbon economy for sustainable development. The specific commitment of Vietnam is made in its NDC, which states that Vietnam will reduce emissions by 8% compared to business as usual (BAU) and this would extend to 25% or so if external resources are provided.

Over the period of 1990–2018, forest cover in Vietnam has increased at country level, but deforestation (forest conversion) and forest degradation remain at a regional level. A number of drivers are causing deforestation and forest degradation, but the underlying causes include high demand for high economic crops, infrastructure development and population growth.

Vietnam considers that implementing a National REDD+ Action Program towards 2030 is one of its priorities to address the drivers behind deforestation and forest degradation. Addressing this issue will help significantly in achieving the emission reduction targets to which the country has committed itself. Although Vietnam has been investing in a number of forest-related programs, its financial resources remain limited. Therefore, this funding proposal is expected to provide additional financial resources to the such efforts of Vietnam.

D.5. Country ownership

Describe the beneficiary country ownership of and capacity to implement a funded project or programme (policies, climate strategies and institutions).

The UoP project is fully consistent with national policies and priorities. These policies include the Forestry Law 2017, national climate change strategy (2011), national green growth strategy (2012), National REDD+ Action Program (2017) and nationally determined contribution (NDC) as well as other national policies on biodiversity conservation. All the policies mentioned prioritize forest and biodiversity conservation, particularly addressing deforestation and forest degradation to achieve the emission reduction targets Vietnam has committed to.

Vietnam is strongly committed to achieving such priorities and targets. In recent decades, it has striven and invested significantly to implement REDD+ and mitigate climate change. The forest cover in Vietnam has also increased considerably, from 28% in 1990 to about 42% in 2019. The Government of Vietnam has extensive experience gained from implementing national programs invested in forestry and land-use sectors, for example, a five-million-hectare reforestation program (1998-2010), a target program on sustainable forestry development (2016-2020) and a project to protect and develop coastal protection forests in response to climate change (2016-2020) etc.

MAE will manage the project on behalf of the Government of Vietnam. VNFOREST as a department in charge of the forestry sector under MAE will be a project owner, overseeing the overall coordination and project implementation. Details of the project implementation arrangement are described in Section C.2.5.

D.6. Efficiency and effectiveness

Describe the economic and, if appropriate, financial soundness of the programme.

Vietnam has been investing in forest-based programs since 1990 to increase forest cover and manage its forests sustainably. Since 2010, REDD+ and climate change have been prioritized as part of efforts to develop its economy towards low carbon and sustainable development. There are several ongoing and/or recently completed programs dealing with forest restoration and management, including: (i) protecting and developing coastal protection forest to respond to climate change 2016-2020 (costs 223M US\$); (ii) Forest Sector Modernization and Coastal Resilience Enhancement Project 2017-2023 (project budget is 173M US\$); (iii) Protection Forests Restoration and Sustainable Management Project 2012-2021 (costs 124M US\$); (iv) other small-scale project landscape restoration and biodiversity conservation 2017-2020 (costs 15M US\$). In addition, the government of Vietnam helps fund national target programs on sustainable poverty reduction and new rural development, which incentivize and invest in efforts to develop infrastructure and livelihood for local people, particularly the poor. Such programs reflect the commitment of the Government of Vietnam to secure a sufficient budget for the forestry and land-use sector, particularly emission reduction and adaptation to climate change.

Since implementing the national policy on payment for forest environmental services (PFES), it has generated significant financial resources to protect forests and reduce the national budget contribution. Revenue from PFES has been soaring since 2011 and it is now considered an important financing source for the forestry sector (see figure below).

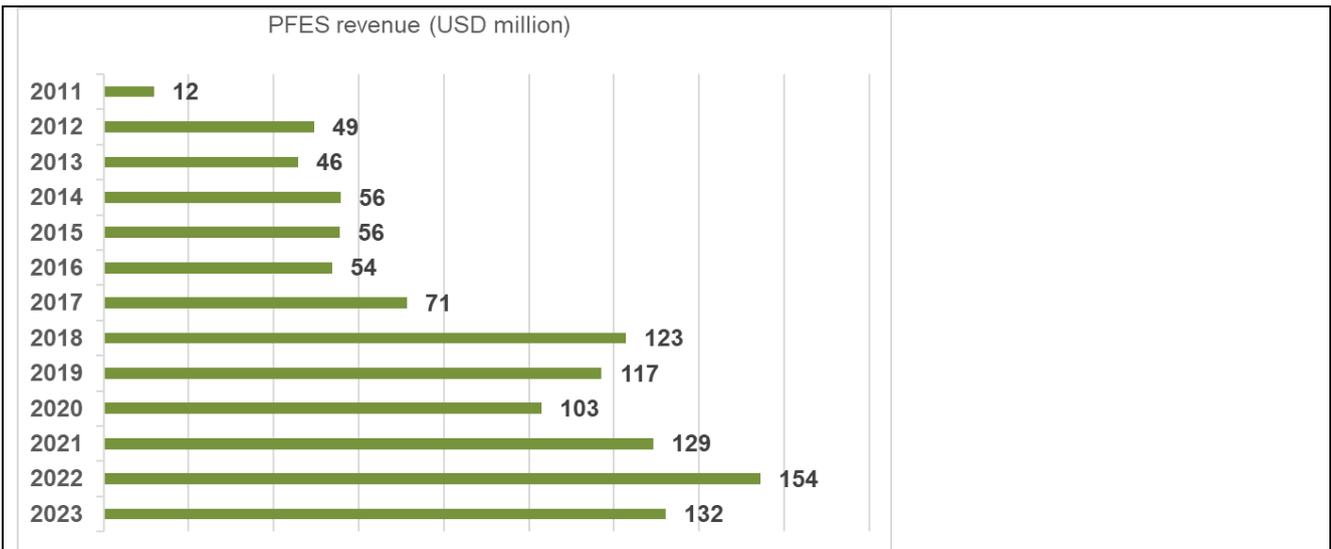


Figure 3. PFES revenue 2011-2023

According to the technical report on NDC, in the forestry and land-use sector, mitigation efforts using Vietnamese own resources over the period 2020-2030 will cost 2.0 billion USD and generate benefits equivalent to 2.1 billion USD. The potential emission reduction for this period is 887 million tons CO₂eq (or 8.2 million tons CO₂eq per year). With external financial support, the additional emission reduction potential is 8.4 million tons of CO₂eq per year, but additional investment of 1.9 billion USD would be required.

Implementing the project would provide wide-ranging benefits, including directly improved timber productivity of plantations and increased crop productivity. Key words are the non-carbon and co-benefits. The forestry and land-use sector in particular plays a key role, both in mitigating and adapting to climate change. In addition to direct contributions to emissions reductions (including increased absorption), the non-carbon and co-benefits are significant and far outweigh those of deforestation. Forests and other types of land-use, such as agroforestry, are crucial in an environmental context (e.g. to handle erosion reduction, coastal erosion, water regulation and flood restriction, climate regulation, preserving biodiversity, historical and cultural values) and thus boosting the nation's sustainable development. In addition, the benefits of implementing mitigation options in the forestry and land-use sector will impact positively on changes in forest governance and land use, livelihood creation and poverty reduction.

E. Compliance with GCF policies

Describe how the REDD-plus results-based programme that generated the results submitted in this proposal or will be supported with the proceeds earned by them aligns with GCF policies for the activities that led to the achieved results and for the use of proceeds.

E.1. Environmental and social safeguards

E.1.1. For the period of the achieved results

Summarize the main findings of the environmental and social assessment (ESA) report describing the extent to which the measures undertaken to identify, assess and manage environmental and social risks and impacts, in the context of the REDD-plus proposal, were consistent with the requirements of the applicable GCF ESS standards. This supplements information about the country's own assessment as to how the Cancun safeguards were addressed and respected in the REDD-plus activities.

The Environmental and Social Assessment (ESA) report describing the extent to which the measures undertaken to identify, assess, and manage environmental and social risks and impacts, in the context of the REDD-plus proposal, were consistent with the requirements of the applicable GCF ESS standards.

To be accredited to the GCF, accredited entities (AEs) must demonstrate that their entity-level environmental and social safeguards are consistent with the GCF's safeguard framework. JICA, as an AE to the GCF, therefore applies its own environmental and social safeguards to GCF-supported activities. Accordingly, the ESA report also describing how the REDD+ activities that led to the results during the period from 2014-2018 regardless of the received application payment for 2017 only, with a focus on policy alignment, with JICA's Guideline for Environmental and Social Consideration, the GCF's environmental and social standards as well as how the UNFCCC's 'Cancun' safeguards were addressed and respected in the design and implementation of REDD+. It constitutes a retroactive exercise on what has been done by the Government and its development partners, both through REDD+ initiatives and other related projects, during this period ESA reviews retroactive compliance, with a focus on policy alignment, with JICA's Guideline for Environmental and Social Consideration. The ESA found general consistency with the GCF ESS standards and included a set of recommendations to strengthen the social and environmental framework of Vietnam. The ESA ensures a robust approach, which reflects the importance of the Cancun safeguards in the achievement of results, and has provided the following results and findings:

- A Policies, Laws and Regulations (PLRs) analysis matrix, which present the evaluation of the existing legal and institutional framework applicable to Cancun safeguards, with indicators developed to encompass the JICA's Social and Environmental Standards and GCF ESS. The ESA findings showed that Vietnam had robust legal instruments to provide broad support to PLRs to be consistent with both the UNFCCC as well as the GCF safeguards which is the lens through the Vietnam Country safeguards framework for REDD+ and its first Summary of Information (SOI) and is gradually strengthening its Safeguards Information System (SIS) for tracking and reporting of safeguards requirements.
- Identification of the main stakeholders. The assessment includes a description of how the stakeholders were identified, informed, and consulted and how they have participated in the REDD-plus activities through the UNFCCC summary of information (SOI) as well as the ESA prepared by the AEs. The ESA has also described how stakeholders were engaged in Vietnamese REDD+ readiness processes at national and sub-national levels.

The ESA includes a description of the Grievance Redress Mechanisms (GRMs), or an analogous system whether established as part of the REDD-plus activities or as integral to the system of the country. The ESA will also specify how the mechanisms were accessed, the complaints that were received, and how these were resolved. The ESA has also presented how the key environmental, social, legal and public policy issues associated with deforestation and degradation were considered in the development of the national REDD + strategy (NRAP)⁷¹ as well as during REDD+ readiness and initial implementation in Vietnam from 2014-2018,⁷². Particularly, environmental and social co-benefits and risks of the Policies and Measures (PAM) outlined in the NRAP have been assessed and co-benefit enhancement and risk mitigation measures identified.

- The review of the risk identification processes indicates that there could be some social risk namely land tenure conflict, loss of/restricted access to forest lands and resources resulting impacts on incomes, livelihoods, food security, lack of adequate consultation and participation in REDD+ activity planning and implementation. The following environmental risks are highlighted: conversion of natural forests to plantations leading to impacts on biodiversity; ecosystem services and ecological connectivity (habitat fragmentation); and leakage risks and displacement. The identification of these risks has helped to shape

⁷¹ Prime Minister's Decision No. 419/QĐ-TTg dated 5 April 2017

⁷² Prime Minister's Decision No. 419/QĐ-TTg dated 5 April 2017

the definition of the policies and measures (PAMs) that currently constitute to the NRAP and the UoP project.

- The national guidelines for the development of Provincial REDD+ Action Plans also provide direction on benefit and risk assessment of the REDD+ actions set out in these plans.⁷³ In this regard, some provinces have been piloted the environmental and social benefit/risk assessment during the preparation of PRAP with support from the SNV namely Ca Mau, Nghe An, Thanh Hoa during the period from 2014-2018. Assessments of benefits and risks at the regional level have also been carried out through the Strategic Environmental and Social Assessment (SESA) during the development of the FCPF Emissions Reduction Program in the North-Central Coast Region of Vietnam from 2014-2018 and through the assessment of Environmental and Social Considerations for the Project for Sustainable Forest Management in the Northwest Watershed Area (SUSFORM-NOW) funded by JICA.
- Potential areas of recommendation are also highlighted in the ESA and used to guide the measures recommended in the development of a comprehensive Environmental and Social Management Framework (ESMF) attached with this FP.

E.1.2. For the use of proceeds

Provide adequate and sufficient information describing how environmental and social risks and impacts will be identified, screened, assessed and managed in a manner consistent with the GCF's ESS standards, including the determination of the relevant environmental and social risk category of the proposed activities and the appropriate environmental and social assessment tools and management plans.

The Accredited Entity, JICA, has extensive experience in the management and implementation of environmental and social projects in Vietnam. JICA has revised Guidelines for Environmental and Social Considerations (GESC) and applied the guidelines in all projects/programs funded by JICA in all sectors. The Guideline were reviewed by the GCF accreditation panel and deemed sufficient to accredit JICA to submit 'low' and 'moderate' risks projects.

In line with UNFCCC and GCF Environmental and Social Safeguards, laws and regulations of Vietnam and JICA Guidelines, the activities under the UoP project will respond to any significant concerns or disputes raised during the stakeholder engagement process. The UoP project will not only strengthen the biodiversity conservation by implementing concrete measures protecting the existing natural forest managed by the FMBs but also promote the livelihood models for the forest dependent communities, particularly people living in poverty or marginalized or excluded individuals or groups namely ethnic minorities people in three targeted ecological regions.

An initial screening of risks has been carried out, in accordance with GCF Environmental and Social Safeguards and GESC, which has identified the project as having "moderate risk" (Category "B"). The GCF's risk identification process indicates that there are some environmental, social and economic risks. Particularly, the environmental risks include potential negative impacts on biodiversity as well as disturbance due to plantation. Social risks include possible restrictions on access to natural resources that local communities depend on for their livelihoods, as well as potential inequitable negative impacts on gender equality and/or the situation of women and girls. In addition, more effective application of the legal framework for forests and the implementation of specific activities focused on forest conservation could lead to loss of jobs or other economic hardships.

As a moderate risk project, further impact assessment and management measures are required to assess and manage risks effectively at an early stage of project implementation, as well as throughout the project cycle. The ESMF prepared for this FP through two rounds of comprehensive consultation with relevant stakeholders is expected to assist this process. It includes an indicative assessment of potential social and environmental risks, as well as their associated mitigation measures elaborated from the JICA's social and environmental screening checklist for forestry and related sectors. It also provides guidelines for additional screening, consultations and assessments that will be necessary to complete in the implementation phase.

The purpose of the ESMF is to ensure that adverse environmental and social impacts are avoided or appropriately mitigated and/or compensated for. The specific purposes are to:

- Establish clear procedures and methodologies for the environmental and social assessment, review, approval and implementation of interventions to be financed under the UoP project in consideration of the relevant safeguards;

⁷³ Decision No. 5414/QĐ-BNN-TCLN of the Ministry of Agriculture and Rural Development dated 25 December 2015 on the approval of guidelines for the development of Provincial REDD+ Action Plans.

- Specify appropriate roles and responsibilities and outline the necessary reporting procedures for managing and monitoring environmental and social concerns related to project interventions; and
- Determine the training, capacity-building and technical assistance needed to successfully implement the provisions of the ESMF.

In addition, a stakeholder Engagement Plan has been prepared to consult with all key stakeholders on the potential environmental and social risk/co-benefit associated with the UoP project.

To avoid, minimize and mitigate risks, the ESMF has also presented some concreted measures and actions. Risk management and the adequate, transparent and participative application of safeguards will take place throughout the project cycle. In this context, it is fundamental to promote the full and effective participation of key stakeholders during the design, implementation, management and monitoring of the project. This will be carried out by employing the Collaborative Management Approach that allow adequate participation of local forest dependent communities, especially the ethnic minorities. Any changes to the ESMF will be duly disclosed and communicated to relevant stakeholders.

The document also details minimum considerations for updating the ESMF or development of ESIA/ESMP, focused on the following elements: i) screening and managing risks with concrete and specific mitigation measures; ii) biodiversity protection; iii) involuntary resettlement; iv) ethnic minorities; v) participation of relevant stakeholders; vi) gender; vii) stakeholder response and grievance redress mechanisms; and viii) monitoring and evaluation.

In addition, a Gender Assessment and Gender Action Plan (GA/GAP) have been also prepared as part of the funding proposal submission, aimed at addressing gender issues throughout all project activities. See Annexes 4 and 5.

E.1.3. Consultations with stakeholders

Provide adequate and sufficient information on the consultations undertaken with all the relevant stakeholders, describing who are the identified stakeholders, what the issues and concerns raised and how these are responded to and considered in the proposed activities. Information on the stakeholder engagement plan or framework will also need to be provided, describing how the activities will continue to engage the stakeholders, further consultations, communication and outreach and process for grievance redress.

Stakeholder Engagement during Vietnam's RBP funding proposal preparation

As mentioned in section C 1.2, to promote and ensure the full and effective participation and support of stakeholders during the National REDD+ Action Program, the Government of Vietnam, through UN-REDD Programme, has been implementing a series of complementary actions since 2012-2018⁷⁴. Particularly, based on the platform of REDD+ Network (included of 06 Sub-Technical Working Groups-STWG) established in 2012, each step of the development of Vietnamese REDD+ Country Safeguards Framework has included extensive consultations with a wide range of stakeholders. Drawing the lesson on this, Vietnam with the support from JICA through the SNRM project, carried out a stakeholder participation process for the GCF Vietnam's RBP funding proposal preparation. This process set the foundations for the current project design, including for those stakeholder consultations undertaken between October 2020 and July 2022 in preparation of this Funding Proposal.

The Stakeholder Engagement Plan included in the ESMF shows clear items to consult with all key stakeholders on the potential environmental and social risk/co-benefit for the UoP project. Main elements of the Stakeholder Engagement Plan are as follows.

- (i) Compliance with GCF and JICA safeguards policies: Both GCF and JICA requires broad multi-stakeholder support and participation throughout the project lifecycle.
- (ii) Stakeholder consultation to enhance ownership and improve project design: It is extremely important that national and sub-national stakeholders are involved at an early stage to encourage and promote country and local ownership of the project, as well as to ensure that the project design will take into account of their context, knowledge and interests.
- (iii) Environmental, social and gender assessments: Environmental, social and gender assessments of the project need to be made through close consultation with relevant stakeholders.

During the development of a set of safeguard instruments for this Funding Proposal, namely ESA, ESMF, GA and GAP, the relevant stakeholders to be involved in the proposed activities have been identified and mapped out to engage in a series of consultation processes. Particularly, a number of consultative workshops were

⁷⁴ Stakeholder Analysis and Stakeholder Engagement for the Implementation of National REDD Action Plan in Vietnam.

organized with different stakeholders at different levels. These workshops focused on potential environmental and social impacts of the UoP project and discussed mitigation measures that shall be implemented during the project implementation. Involved participants were from different ministries and NGOs at national level, and from different provinces or communes at regional and local levels.

Specifically, two rounds of consultation were carried out during the development of the Funding Proposal. The first round was conducted from October to November 2020. Based on the feedback from the first round, the revised set of project design and safeguard instruments were also consulted with relevant stakeholders from June 2022 to July 2022. In summary, 14 public consultation meetings were organized at national level (2 meetings in Hanoi), regional level (2 meetings in each of following regions: northwest, northeast and southcentral), local level (1 meeting in each of following provinces: Dien Bien, Phu Tho, Ninh Thuan, Lao Cai, Son La, Binh Dinh. A total number of 725 participants participated in these meetings (28% are women and 22 % are ethnic minority people). They were from not only local government and forest management sector, but also women union, ethnic minority affairs and individual forest owners. Participants were provided detailed information about the proposed project including project design and more intensively about potential environmental and social impacts that the proposed project might bring to. During the consultation meetings, project introduction and safeguard related issues have been discussed and comments and questions have been received from participants. Comments and feedback from these workshops were documented and recorded in Annex 5 of the ESMF. In addition to the comments, some suggestions and feedback have been incorporated into the project design as well as identified risks and proposed mitigation measures which were reflected into the ESMF (Tables 7 and 8 in the ESMF). They include crop's diseases, natural disasters, migration and the COVID- 19. Overall, it was widely agreed that scope of environmental and social impacts was not very significant during the implementation of REDD+ activities and existing policies have addressed adequately potential impacts and proposed feasible mitigation measures (Details described in Annex 5 of the ESMF). Overall comments and recommendations from the participants were recorded and also incorporated into the project design as followings:

- All participants emphasized the need of the project for future sustainable forest management in their areas;
- Forest mapping and concise boundary identifications are very important for not only management, but also for local communities and will be taken into consideration under the UoP project.
- More detail guidelines and policy adjustment regarding the forest management and accessibility to NTFP are needed (e.g., a community forest book should include a list of villagers who are permitted to harvest NTFP) will be supported by the project during the UoP project implementation.
- Enhancement of village-based forest management is necessary and will be focused during the UoP project.
- High dependency of local community on forest resources (lack of productive land; limited access to non-farm income; poor infrastructure; or cultural practices). As such, the UoP project will explore the livelihood activities to support those are vulnerable and forest dependent households.
- Participation of local people in forest protection is not always effective as expected (due to lack of resources, labor and facilities, complex topography, climate change, etc.).
- Benefit sharing for local people from forest protection shall be based on actual contribution;
- People's awareness about the value of forest protection is not always comprehensive and influenced by short term benefits. The UoP project will address this by the awareness raising project.
- Employment of appropriate communication channels for each particular community will be created.
- Further detail land survey and productive land allocation; where applicable, to assure people have sufficient land for their food security; or alternative livelihood elsewhere will be developed during the UoP project implementation.

Stakeholder Engagement and Consultations during project implementation

Vietnam is committed to the full and effective participation of relevant stakeholders, in particular customary landowners and communities, in alignment with the applicable safeguards policies. As part of the RBP preparation, the following preliminary groups of beneficiaries at both the national and subnational levels have been identified (Tables 9 and 10 in the ESMF) and Stakeholder Engagement Plan (SEP) as in Annex 12.

Building on this preliminary list, and consistent with previous stakeholder engagement, participation and consultative efforts in Vietnam and during the FP preparation, the SEP will be updated during the inception phase of the project – alongside the development of the ESMP, as well as EMPF or other safeguard plans. - once there is a more refined definition of activities and intervention areas

A comprehensive stakeholder mapping and socio-cultural characterization are envisioned as part of the environmental and social assessment to inform the ESMP and the SEP. Said stakeholder mapping and analysis will examine, inter alia, the following aspects to understand about each relevant stakeholder group

include:

- Type/group of stakeholder
- Level of engagement
- Area of influence
- Relevant Activities
- Preferred Engagement Methods
- Roles and responsibilities

The project will also take advantage of existing multi-stakeholder platforms at different levels. For instance, at national level, Viet Nam has the platform of REDD+ Network (included of 06 STWG) which brings together representatives from government agencies in the forest, planning, and environment protection sectors, as well as representatives of other sectors, women, the civil society, and academic. At the provincial level, there are DAEs and Sub-FPDs that will be the focal point for stakeholder engagement.

The inception phase of the project, which will take place over the first years of implementation of the project, will be used to conduct further and specific stakeholder consultations and social and environmental impact assessments in line with the ESMF. This will help to establish specific safeguards management plans and to inform the broader scope of the UoP project design, including the identification of the specific beneficiaries in the project's activities. Additional criteria and priority areas for intervention will be developed with the support and refinement via the consultations with the relevant stakeholders.

JICA in collaboration with the PMU to ensure the meaningful, effective and informed stakeholder engagement and participation will be continuously undertaken to build and maintain over time a constructive relationship with stakeholders, with the purpose of avoiding and/or mitigating any potential risks in a timely manner. The scale and frequency of the engagement will be conducted on the basis of the nature of the activity, the magnitude of potential risks and adverse impacts, and concerns raised by affected communities. From this, the SEP will continue to evolve and will be detailed further through the elaboration of project/site-specific stakeholder engagement plans, as needed. Stakeholder engagement arrangements will be consistent with requirements of JICA and Viet Nam safeguards framework.

E.2. Risk assessment

E.2.1. For the period of the achieved results

Provide adequate and sufficient information that allows for an assessment of the historical performance of the activities undertaken and their track record against the risk tolerance levels specified in the Risk Appetite Statement and the criteria outlined in the Risk Guidelines for Funding Proposals.

Please note that you should consider only the applicable and relevant parts of the two above documents to the feedback you provide.

The AE acknowledges the GCF's risk management policy specified in its risk appetite statement (GCF/B.40/09) including the zero-tolerance policy for prohibited practices such as money laundering, financing of terrorism, sexual exploitation, sexual abuse, and sexual harassment as well as for policy and integrity breaches. Such policy will be specified in the Subsidiary Agreements to be signed between JICA and MAE/PPCs (EEs) and to be made fully aware of to all the project participants through the project manuals, contractual documents, and in day-to-day operations.

In accordance with the risk guidelines for funding proposals, inherent risks and their mitigation measures are summarized as below:

Table 10. Risk types and mitigation measures

Risk Type	Overview and Mitigation Measures
Risk of a project failing to deliver its target impact	<p>Medium</p> <p>The proposed project leverages strong country ownership and aims to replicate successes while incorporating ambitious scaling-up measures. However, internal and external risks related to project delivery exist, requiring careful management. Technical and project management capacity within MAE and its implementing partners also poses a challenge, which will be addressed with support from JICA. As presented in relevant sections of the funding proposal, safeguards and gender-related risks are recognized and will be further analyzed during the project's inception phase.</p>

	<p>The risks will in principle be monitored through six-monthly financial planning and accounting (which can track the progress of project implementation), and annual reporting. Outside the project implementation team, JICA will serve as a hub for monitoring the risks and liaise with JICA for taking affirmative measures.</p> <p>Additional details related to overall project implementation risks and safeguards are explained after this table.</p>
Setting funding terms and conditions	<p>Low</p> <p>The EEs proposed are all government entities with clear governance system and capabilities to execute the proposed project (see Section D.5.). JICA and EEs will continue to pro-actively collaborate in project preparation, implementation and monitoring.</p>
Compliance with GCF's policies and legal requirements	<p>Low</p> <p>Vietnam has a comprehensive legal framework, including the Law on Anti-Money Laundering (2022), the Law on Anti-Corruption (2018), Decree No. 74/2005/ND-CP⁷⁵ on anti-money laundering. Decision No. 475/QD-TTg⁷⁶ has been issued to promulgate the Master Plan on Multilateral Evaluation of Anti Money Laundering and Countering the Financing of Terrorism to fulfil Vietnamese commitment to international organizations on the development of mechanisms on anti-money laundering and countering the financing of terrorism (AML/CFT) and to fulfil its membership obligations of Vietnam in the APG Group. The existing framework for AML/CFT sanctions regime is primarily geared towards those individuals and legal entities that have been designated in the UN Security Council sanctions lists.</p> <p>Compliance on safeguards and gender requirements are summarized in respective sections of this funding proposal, and in greater details in the ESMF GAP and EMPF.</p> <p>Nevertheless, there remain inherent risks related to institutional capacity in project management. JICA will mobilize project management consultants to support EEs in abiding to the compliance requirements.</p> <p>At the operational level, PIM will stipulate all the procedures and requirements to ensure compliance, complemented by whistleblower protections. This will include code of conduct, conflict of interests, sanction policies (UN Security Council sanctions list),⁷⁷ of which the application will be renewed annually, and no contracts or any kind of benefits will be offered to the individuals and entities in the list, and such a policy will be stipulated in the contract terms. The project staff, consultants and contractors will be obliged to follow the code of conduct. Oversight is reinforced through regular supervision from JICA.</p>

Overall project implementation risks

All risks to the UoP project implementation will be subject to further environmental and social assessment and safeguard review. Overall mitigation measures will apply to all risks below:

- **Support for improving overall strong governance.** The project will support good governance through its robust support to engagement of all relevant stakeholders, as well as to its support to improving policies and forest law enforcement. A code of conduct will apply to all project staff and collaborators and regulated in the SOP.
- **Sustainable practices for forest conservation and protection** to be specified in the PIM. These procedures will outline steps to be followed, to minimize any risks of environmental risks, to the forests, forest species, and adjacent lands and communities.
- **Community Collaboration approach**, to be specified in the PIM. These procedures will detail how the project will work with rural communities, promote social diversity and inclusivity such that all

⁷⁵ Decree No. 74/2005/ND-CP dated June 7, 2005 by the Prime Minister (effective from August 1, 2005).

⁷⁶ Prime Minister Decision No. 475/QD-TTg dated April 30, 2019

⁷⁷ The application of sanction information will be annually updated in the PIM and other manuals. Pre-screening will ensure no contracts or any kind of benefits will be offered to the individuals and entities in the list, and such a policy will be stipulated in the contract terms.

ethnic groups, women and men, and vulnerable community members can all engage with, and benefit from, the project.

- **Communication and Outreach Strategies** regarding public support (at all levels) for forest conservation and protection and knowledge of the relevant PLRs. Related to issues of good governance, broad communication to the public will be important to build collaboration among stakeholders and support for sustainable management of forests and resources.
- **Feedback and Grievance Redress Mechanisms.** The project will organize periodic meetings at various levels for stakeholders to provide feedback on project implementation and performance, to discuss issues and possible solutions. Moreover, the project will support grievance redress through project-specific GRMs.
- **Monitoring, Evaluation, Reporting, and Adaptive Management.** Routine project monitoring and reporting, against the project objectives, safeguards, and gender, including monitoring by remote sensing imagery, will be used to keep up to date on field conditions and to adapt management to reach project objectives. Monitoring will be supplemented by periodic evaluations.

Safeguards risks

For assessing environmental and social risks, we applied the JICA's Guidelines for Environmental and Social Considerations that detail the mandatory requirements for managing environmental and social performance of JICA field programs, projects and sub-projects throughout the life of a project and optimizing sustainability and equity post project.

The JICA's social and environmental screening checklist for forestry and related sectors was also used in the risk analysis. The approach was to look for the indirect impacts of policies, strategies, legislation or similar project and activities undertaken in the past. Once the analysis of the risks and impacts was made, it was assessed that the safeguards have been complied with during the implementation of these policies, strategies, programs, etc.

The ESA concludes that there are strong confidence and substantiation in the assessment of the consistency with the GCF REDD+ RBP pilot program requirements. The ESA presented concrete evidence focused in Policies, Laws and Regulations existing at the moment of the evaluation and during the time frame and regions included in the proposal. JICA's Guidelines for Environmental and Social Considerations as well as each of the Cancun Safeguards presented national and international regulations applicable for the activities performed during the implementation period of the National REDD+ Action Program. The ESA has also included the Grievance and Redress Mechanism which has been in place in the country.

As part of the Vietnamese REDD+ Country Safeguards Framework, the SIS has been submitted to the UNFCCC. SIS platform has included the environmental and social risk indicators to help to monitor and report how the safeguard would be addressed and respected during the REDD+ implementation. The ESMF has also proposed the impact indicators to monitor the risk on environmental and social aspect arisen from the proposed activities of the project.

E.2.2. For the use of proceeds

Provide adequate and sufficient information that details how the plan for the use of proceeds does not violate the risk tolerance levels specified in the Risk Appetite Statement and allows for performance monitoring and evaluation against the criteria outlined in the Risk Guidelines for Funding Proposals.

Please note that you should consider only the applicable and relevant parts of the two above documents to the feedback you provide.

To address the environmental and social risks, series of mitigation measures have been proposed in the ESMF. The proposed safeguards measures should be appropriate and feasible to place the existing legal and institutional systems on the ground. Further, specific project-based safeguards solutions should be relatively straight-forward and implementable at a reasonable cost and achievable with some investment in capacity-building for appropriate actors or institutions. The ESMF is comprised of such simple and straightforward procedures and measures for ease of implementation. Such mitigation measures have been also consulted with key project stakeholders through consultation

JICA has been implementing a wide range of projects in Vietnam with huge experience gained. Having participated in the REDD + Program or Natural Conservation/Forestry Sector of Vietnam, particularly in recent years in the field of safeguards with REDD+ Sub-Technical Working Group, JICA also has demonstrated a strong position to assist Vietnam for risks identification, management, and monitoring, as well as actions to address and apply safeguards in an adequate and transparent manner. JICA, as AE, is expected to provide its continued support on this matter for this project.

E.3. Gender considerations

E.3.1. For the period of the achieved results

Provide adequate and sufficient information in the assessment describing the extent to which the measures undertaken complied with the GCF gender policy.

At the international level, Vietnam has demonstrated its commitment to gender issue by ratifying significant international conventions. These include the Convention on the Elimination of All forms of Discrimination Against Women (CEDAW)⁷⁸, International Covenant on Economic, Social and Cultural Rights (ICESCR)⁷⁹, Covenant on Civil and Political Rights, and ILO conventions on equal remuneration and discrimination. As a signatory to these conventions, Vietnam is committed to ensuring women's participation in politics and the public sector as a right to be supported by government interventions.

At the national level, Vietnam has strong policies on gender equity as evidenced in numerous policies and legal documents. Firstly, gender equality is recognized in the Constitution⁸⁰. The State and society create favorable conditions for women to improve their knowledge and competence in all respects and increasingly bring into full play their role in society, ensure the development of maternity homes, pediatric wards, creches, kindergartens and other social welfare facilities in order to lighten women's workload in the family and create favorable conditions for women's production, work, study, medical treatment, rest and discharge of the duties of motherhood."

In addition, Law on Gender Equality has been adopted by National Assembly in 2006. The law outlines its overall goals, principles, policy and measures to promote gender equality and eliminate discrimination on the grounds of gender. State agencies, political, and socio-political organizations are expected to strive to meet these goals, to educate their members and to take additional measures, including the establishment of social welfare establishments and support services.⁸¹ Government Plan of Action for Women's Affairs in the Country's Era of Industrialization and Modernization by 2020 (adopted in December 2009) calls for equality of women and men in all fields.

In order to achieve the goals laid out in the Law on Gender Equality, Vietnam has also developed a National Strategy on Gender Equality for 2011-2020⁸² and the National Action Program on Gender Equality for 2016-2020⁸³ which includes more specific objectives and targets for enhancing gender equality. According to the National Strategy on Gender Equality, ministries and provinces are responsible for building and issuing action plan on gender equality to implement the strategy. The Strategy set a target that 100 percent of draft legal documents submitted to the National Assembly will be reviewed for their relevance to gender equality and that legal drafters will be trained in gender knowledge and analysis skills. The National Strategy and Program are the two main current guiding documents for Vietnam on gender equality.

The Land Law (2013) also states that land use rights and property such as houses and other land- attached assets are the joint property of husband and wife and the full names of both husband and wife must be recorded in the certificate of land use rights and ownership unless otherwise agreed.⁸⁴ This is confirmed by the Civil Code⁸⁵ and The Law on Marriage and Family⁸⁶.

Decree 48/2009/ND-CP providing for measures to ensure gender equality, requires gender equality issues to be included in the elaboration of legal documents⁸⁷ details further measures to promote gender equality,⁸⁸ including information and education,⁸⁹ elaboration of new legislation⁹⁰ and identifies budgetary sources to fund these activities.⁹¹

Particularly, in complementary to the Decree 48/2009/ND-CP, Communist Party of Vietnam has issued Resolution 11-NQ/TW⁹² and Resolution No. 57⁹³. Resolution 57 states specifically, "Setting up and ensuring mechanism to promote further participation of women in decision-making processes and increasing rates of

⁷⁸ adopted in 1979, ratified on 17 February 1982

⁷⁹ adopted on 16 December 1966

⁸⁰ Constitution of Vietnam 2013 Article 26; Constitution 1992, amended in 2001 Article 63.

⁸¹ Law on Gender Equality 2006 Article 4, 6, 7, 19, 31

⁸² Prime Minister Decision No.2351/QĐ-TTg dated December 24, 2010 approving the 2011-2020 national strategy for gender equality

⁸³ Prime Minister Decision No. 1696/QĐ-TTg dated October 2, 2015

⁸⁴ Land Law 2013 Article 2013

⁸⁵ Civil Code 1995, amended 2005 Article 33, Civil Code 2015, Article 213

⁸⁶ The Law on Marriage and Family, 1986, revised in 2000

⁸⁷ Decree 48/2009/ND-CP providing for measures to assure gender equality details further measures to promote gender equality Article 1

⁸⁸ Decree 48/2009/ND-CP Article 14

⁸⁹ Decree 48/2009/ND-CP Articles 3-6

⁹⁰ Decree 48/2009/ND-CP Articles 7-13

⁹¹ Decree 48/2009/ND-CP Article 1

⁹² Communist Party of Vietnam Resolution 11-NQ/TW dated April 27 2007

⁹³ Communist Party of Vietnam Resolution 57-NQ/TW dated December 01 2009

women nominated as candidates to the National Assembly, People's Council at all levels." In 2011 and 2012, five decrees were signed which lay out punitive measures for civil servants at different levels and agencies who violate the legal provisions of gender equality.⁹⁴

The Gender Strategy in Agriculture and Rural Development 2010-2015 has, among its objectives to: (i) increase rural women's access to and control of key resources, including land, credit, water resources, infrastructure and public service; (ii) integrate gender targets and sex-disaggregated tools in policies, plans, Programs and development projects of the Ministry of Agriculture and Rural Development and the sector; (iii) achieve gender sensitive practices and gender equality in agricultural research, public services and training; (iv) increase women's empowerment and access to decision-making in key institutions in the sector, including People's Committees at all levels, agricultural universities, institutes, colleges, vocational schools and enterprises. The Forestry Law (2017) also states that in principle forest planning should "ensure participation of all stakeholders; ensure transparency and gender equality".

To implement above mentioned legal policies, the Government of Vietnam has employed a complex institutional mechanism enforcing or preventing women's land rights. Regards, the national machinery for the advancement of women and gender equality includes the National Committee for the Advancement of Women (NCFAW)⁹⁵, Committees for the Advancement of Women (CAWAs) in different sectors and at all levels, and the Vietnam Women's Union (VWU)⁹⁶. NCFAW has the following tasks and responsibilities: (i) Advise the Prime Minister to develop and monitor the implementation of the National Strategy and Plan of Action for the Advancement of Women; (ii) Coordinate with relevant agencies to make policy proposals to the Prime Minister in areas of gender equality and advancement of women; (iii) Coordinate with relevant agencies to monitor and promote the implementation of women related policy and laws in line ministries, sectors, central cities and provinces; (iv) Act as a national focal point for international cooperation in areas of gender equality and advancement of women.

The effort of Vietnam on gender equality has been recognized by the international community. Particularly, Vietnam has a Global Gender Gap Index (GGGI) value of 0.7, ranking it 87 out of 153 countries, well above most other Asian countries at similar level of economic development (World Economic Forum, 2018). The country has taken concrete actions to promote and integrate gender equality into the broader policy-making agenda of the "Sustainable Development Goals" by issuing the National Strategy and Plan of Action for the Advancement of Women and the Vietnam MDGs in 2017.

UN-REDD phase 2 program 2013-2018 had approach to ensure the gender equality throughout the Program. The Program has conducted the Gender Analysis (GA) at the outset to identify the national and local context in which stakeholders are operating and identify their roles, needs, priorities and opportunities within their given socioeconomic and political context. This aims to involve both men and women in the planning and implementation of the demonstration activities at commune and village level, as well as other interventions. In particular, the benefit distribution system (BDS) has been incorporated a gender perspective to ensure that the needs of women are taken into account and that REDD+ can act as an impetus to improved gender equality. More particularly, the Gender Action Plan (GAP) has been developed with four gender mainstreaming targets namely: (i) 100% key men and women officers involved directly in Phase II activities have received gender awareness training by the end of the project; (ii) Pilot work on agroforestry for grassroots women's group in Lam Ha District is fully explored and consulted with the relevant stakeholders; (iii) Institutional planning capacity and systems to mainstream gender in REDD+ support; (iv) 30% women membership at the Independent Monitoring board secured.

Further, in the context of FCPF 2 project, a series of safeguard instruments has been developed namely SESA, ESMF, RPF, PF and GAP. Particularly, during the SESA platform, between 2013 and 2018, 09 regional and national workshops were held, involving 1,463 people, 21% of which were women. In addition, at sub-national level, 18 provincial, 8 district, 12 communal, 29 village workshops have been organized. In these workshops, the gender approach was manifested from the gathering of information through the identification of key actors; formation of focus groups. Efforts were made to ensure that women, younger people, the aged and vulnerable households (especially the poor and physically handicapped) were included in these consultations (ERPD, 2019).

The above mentioned international and national legal frameworks, as well as national efforts and movements related to gender is consistent with the key priority areas of the Green Climate Fund's Gender Policy. This is a key feature of the Gender Analysis and Gender Action Plan (GA/GAP) which are attached with this Funding

⁹⁴ Decree No. 34/2011/ND-CP, Decree No. 66/2011/ND-CP, Decree No. 112/2011/ND-CP, Decree No. 27/2012/ND-CP

⁹⁵ The National Committee for the Advancement of Women, established in 1993, is comprised of 18 members from key line ministries and central organizations

⁹⁶ Vietnam Women's Union (VWU), a mass organization of the Communist Party formed in 1930 to mobilize women for an independent Vietnam.

proposal. ESA and ESMF will also further address the gender gap associated with the proposed activities as well as more proactively mainstream gender issues in the whole project.

Moreover, it should be mentioned that the gender approach was considered in the conceptualizing of the safeguards REDD-plus national approach within the national approach and context for REDD-plus implementation. Gender indicators have been also taken into consideration during the design of SIS and will be closely monitored and reported during the implementation of this project.

E.3.2. For the use of proceeds

Provide adequate and sufficient information on how the AE will undertake activity-level gender assessments and action plans once the details of the activities become known.

Gender equality and women's empowerment are recognized as cross-cutting priority issues in all aspects of JICA's work. The participation of men and women in environmental protection and sustainable development activities is actively promoted. JICA is committed to reduce the gender gap as a means of achieving environmental sustainability and to incorporating a gender approach in the design and implementation of the activities in this proposal.

Actually, the JICA Guidelines for Environmental and Social Considerations has been updated in January 2022. The Guideline is subject to apply in all JICA-funded projects/technical supports in the manner that the risks on environmental and social should be taken into consideration in project life cycles from design, preparation, implementation and monitoring as well. The Guideline has also asked the clients to assess and address the social impacts including equality of benefits and losses and equality in the development process, gender, children's rights...of the proposed activities. Furthermore, the Guidelines for Promoting Gender Mainstreaming in JICA projects has been established as part of JICA's efforts to promote gender mainstreaming in its support programs in the sector of natural environment conservation. The Guidelines explain how gender perspectives should be integrated into development projects, with a focus on the four strategic issues presented in the Position Paper prepared by JICA's Forestry and Natural Environment Conservation Group in 2014. The four strategic issues are (1) climate change measures through sustainable forestry management and ecosystems conservation (REDD+), (2) ecosystem-based disaster risk reduction (Eco-DRR), (3) sustainable use of natural resources to improve the livelihoods of vulnerable communities; and (4) conservation of biodiversity through management of protected areas and buffer zones.

Regardless of the effort on both legal framework improvement and experiences on the ground on REDD+ implementation in regards to gender balance in REDD+ processes described above, as well as the significant experience gained with gender-responsive programs such as UN-REDD Programme I and II, FCPF I and II...etc., it is recognized that significant gender inequalities remain in regards to women participation, access to land and resources, benefit sharing, the collection of gender disaggregated data to better inform decision making and interventions, and additional issues in regards to livelihoods. There is also growing recognition that more affirmative and special measures could be taken to mainstream the gender focus in the project.

In order to capture the gender context in which REDD+ implementation occurs as well as in the rollout of the project, JICA will identify and assess the different needs, constraints, contributions and priorities of women, men, girls and boys within the activity sites, as part of the completion of a comprehensive Gender Analysis and Gender Action Plan which will be in line with GCF's Gender Policy. It will then be incorporated into the corresponding measures within the action plans as well ESMF to ensure 1) any possible adverse gender impacts are avoided; 2) and that women, men and youth can equitably participate in, inform and benefit from the activities being proposed. This analysis and planning will be undertaken and then validated equitably with affected women, men and youth stakeholders before implementation of the activities.

The key finding of the GA which realize that women's participation in agricultural and forest sector is rather passive, especially in terms of decision making. Their participation at government sector is still minority from central level to local people, and they do not really benefit much from past forest development programs. One of the key causes that marginalizes women from such programs is that related stakeholders do not have sufficient awareness and understanding about gender. This explains the popularity of male oriented view in forest sector. Additionally, evaluation and monitoring system for the implementation of gender equality in past projects are not very well updated and initiated. Based on the key finding of GA, the GAP was developed that aims to propose detail gender responsive actions and indicators responding to related project activities. The proposed actions and indicators are suggested based on existing problems recognized in the GA. Such problems are observed at different perspectives including: participation, involvement, decision making and beneficiaries. They are developed based on current designed project components/subcomponents. Proposed indicators are developed based on scope of project activities, available resource, demography and feasibility (please refer the GA/GAP attached with this FP).

The screening and management plan for SEAH will be done / prepared at the beginning of the UoP project implementation as soon as the target areas and specific activities are determined and incorporated into the final GAP.

E.4. Interim policy on prohibited practices

E.4.1. For the period of the achieved results

Provide appropriate and sufficient information to demonstrate that no Prohibited Practices occurred during the implementation of the activities that lead to the REDD-plus results, such as: undisclosed Prohibited Practices, including money laundering and the financing of terrorism, which occurred during the implementation of results-based actions; and double payment or financing for the same results achieved.

Vietnam has adopted laws and regulations targeting money laundering and anti-terrorism such as the Law on Anti-Money Laundering and Law on Prevention and Anti-terrorism (2013), to ensure compliance with international standards. Vietnam has further specified Law on Prevention and Anti-terrorism through its recent updated Decree 93/2024/ND-CP, a new regulation on preventing and combating terrorism and terrorist financing. In this regard, the suspension of circulation and freezing of assets must comply with the conditions, time limits, order, procedures, authority, and forms prescribed by law and international treaties to which Vietnam is a member, and must be timely, effective, accurate, objective, and not infringe upon the interests of the State and the legitimate rights and interests of organizations and individuals.

Vietnam ratified the United Nations Convention against Corruption (UNCAC) in 2009. It was reviewed by the UNCAC implementation review mechanism in 2011 and was found to have met almost all of the UNCAC requirements, particularly regarding an improvement in its legal system. The Law on Anti-Corruption, passed in 2005, is one of the leading legal instruments used to counter corruption in Vietnam. It was further amended in 2018, and provides for the prevention and detection of corruption, including embezzlement, taking bribes, abusing one's position or power for the illegal appropriation of assets, abuse of official capacity, among others

Government of Vietnam defines the prevention and combat money laundering as the responsibility of the State and state agencies namely the Ministry of Public Security, the State Bank (SBV), the Ministry of Justice, MOF.

In this regard, Vietnam has gradually consolidated the state agencies responsible for anti-money laundering such as: (i) Consolidating the Steering Committee for anti-money laundering; (ii) Strengthening the organizational structure of the Anti-Money Laundering Department; (iii) Establishing focal points of line ministries/agencies responsible for anti-money laundering and terrorism financing. In addition, Vietnam has joined the international organizations regarding anti-money laundering. In particular, Vietnam has been a member of the Asia-Pacific Group on Anti-Money Laundering (APG); is an observer of the Egmont Group of Financial Intelligence Units (FIUs).

Along with actively participating in the implementation of international commitments on anti- money laundering, Vietnam has gradually improved the legal framework during the years creating a basis for anti-money laundering and being in harmony with international regulations and commitments on anti-money laundering.

Remarkably, Decree No. 74/2005/ND-CP⁹⁷ on anti-money laundering is the first legal document that introduces the concept of money laundering and measures on anti-money laundering and is the legal basis for Vietnam to implement relevant international treaties to which Vietnam is a party. According to this Decree, the State Bank plays the leading role and coordinates with the Ministry of Public Security and relevant agencies to develop and implement strategies, guidelines, policies and plans for anti-money laundering in Vietnam. The Ministry of Public Security coordinates with concerned agencies, organizations and individuals in combating crime related to money laundering. The SBV has also established the Anti-Money Laundering Department as a national center in collecting, processing and transferring information related to money laundering.

Following the Decree No. 74/2005/ND-CP, the State Bank of Vietnam (SBV) issued Circular No. 22/2009/TT-NHNN dated November 17, 2009, guiding the implementation of measures on anti-money laundering; the MOF issued Circular No. 148/2010/TT-BTC dated September 24, 2010, guiding the implementation of measures on anti-money laundering in the field of insurance, securities and entertainment games with prizes; the Ministry of Construction issued Circular No. 12/2011/TT-BXD dated September 1, 2011, guiding the implementation of some contents of the Decree No. 74/2005/ND-CP on anti-money laundering for real estate business activities. Based on the Decree No. 74/2005/ND-CP, the Governor of the State Bank of Vietnam (SBV) signed Decision No. 1002/QD-NHNN dated 8/7/2005 on the establishment of the Anti-Corruption Information Center, a focal point to receive and process information and perform related tasks under the SBV. In June 2019, the Prime Minister issued Decision No. 20/2019/QD-TTg dated June 12, 2019 stipulating the functions, tasks and powers of the Online Banking Inspection and Supervision Agency belonging to the SBV which include the Anti-

⁹⁷ Decree No. 74/2005/ND-CP dated June 7, 2005 by the Prime Minister (effective from August 1, 2005).

Corruption Bureau (Anti-Corruption Information Center merged with 3 other units namely and other the Banking Inspector, Department of Bank, Credit Institutions and non-banking agencies and Department of Credit Institutions).

Subsequently, the amended Penal Code was adopted by the National Assembly in 2009 creating a legal basis to effectively fight against this type of crime and this Code was adopted in 2015 with the amendments and supplements to many contents and concretizing the detail on money laundering in the new context.

Furthermore, the Decision No. 1451/QD-TTg⁹⁸ has promulgated the National Action Plan on anti-money laundering and countering the financing of terrorism. In particular, the Prime Minister has assigned specific tasks to the Supreme People's Procuracy, the Ministry of Public Security, the Ministry of Justice, the State Bank, the Ministry of Planning and Investment, the MOF and the Government Inspectorate. covering specific tasks in anti-money laundering and anti-terrorism financing. This Decision has then been amending and supplementing by Decision No. 287/QD-TTg⁹⁹, in which detailing on the Steering Committee on anti-money laundering and reporting responsibilities of concerned line ministries.

In 2012, the National Assembly promulgated the Law on Anti-Money Laundering, creating a legal corridor for anti-money laundering in Vietnam (the Law was amended in 2022). With the enactment and strong implementation of this Law, Vietnam has been recognized by international organizations for its efforts and strides on anti- money laundering. Follow up with this Law, the Decree No. 116/2013/ND-CP detailing the implementation of a number of articles of the Law on Anti-Money Laundering has also been issued¹⁰⁰ and further updated by Decree No. 19/2023/NĐ-CP¹⁰¹ and Circular No. 09/2023/TT-NHNN.¹⁰²

Decree No. 96/2014/ND-CP¹⁰³ stipulates the sanctioning of administrative violations on prohibited acts on anti-money laundering in the currency and banking sector. This Decree provides for a range of severe penalties ranging from VND 20 million to VND 250 million for violations such as violations of regulations on identification and updating of customer information; on customer review and transactions, correspondent banking relations; on reporting large-value transactions, suspicious transactions, electronic money transfers, reporting money laundering acts to finance terrorism; on prohibited acts in money laundering.

In particular, in the context of increasingly explosive digital technology with the appearance of virtual currencies of anonymity, Decision No. 1255/QD-TTg¹⁰⁴ has been issued to approve the Proposal to complete the legal framework to manage various types of virtual assets, virtual currencies and cryptocurrencies. In this regard, the Prime Minister has also assigned the Ministry of Public Security to propose measures to prevent, handle criminal violations of fraud, money laundering, terrorism financing and other crimes related to virtual assets and money.

Recently, Decision No. 475/QD-TTg¹⁰⁵ has been issued to promulgate the Master Plan on Multilateral Evaluation of Anti Money Laundering and Countering the Financing of Terrorism to fulfil Vietnamese commitment to international organizations on the development of mechanisms on anti-money laundering and countering the financing of terrorism (AML/CFT) and to fulfil its membership obligations of Vietnam in the APG Group. At the same time, the Plan is aimed to protect the interests of the nation, organizations and individuals as well as contribute to fighting crime and corruption, strengthening the stability of financial institutions, stimulating economic growth and reaffirming its stance and commitment to anti-money laundering and countering the financing of terrorism.

Aside from the legal framework provisions related to the anti-money laundering, the provisions specified in the Anti-Corruption Law, the Tax Administration Law of Viet Nam has also contributed to complete in the legal framework on anti-money laundering.

As such, the validity of existing legislation and its constant improvement guarantee that the Vietnam government has solid internal structures and regional collaboration mechanisms to avoid prohibited practices.

E.4.2. For the use of proceeds

⁹⁸ Prime Minister Decision No. 1451/QD-TTg dated August 12, 2010

⁹⁹ Prime Minister Decision No. 287/QD-TTg dated February 24, 2011

¹⁰⁰ Decree No. 116/2013/ND-CP dated October 4, 2013

¹⁰¹ Decree No. 19/2023/ND-CP dated April 28, 2023

¹⁰² Circular No. 09/2023/TT-NHNN dated July 28, 2023

¹⁰³ Decree No. 96/2014/ND-CP dated October 17, 2014

¹⁰⁴ Prime Minister Decision No. 1255/QD-TTg dated August 21, 2017

¹⁰⁵ Prime Minister Decision No. 475/QD-TTg dated April 30, 2019

Provide appropriate and sufficient information including on control measures that assures that the proceeds will be used in a manner compliant with the Interim Policy on Prohibited Practices, such as: undisclosed Prohibited Practices, including money laundering and the financing of terrorism; improper subsequent use of GCF proceeds in the Prohibited Practices; and double payment or financing for the same results achieved, etc.

As per article 9.03 par. (a), of the Accreditation Master Agreement¹⁰⁶, JICA shall:

- be solely responsible for the administration of GCF REDD+ proceeds;
- take appropriate measures to ensure that GCF REDD+ proceeds are used for the purposes for which they were provided;
- apply the principles and standards to any 'know your customer' checks anti-corruption, fraud, financial sanctions and embargoes and comply with Prohibited Practices, AML/CFT Policy; and
- inform GCF about issues related to the previous points.

The UoP project is committed to planning, implementing, monitoring and evaluating activities for transparent, efficient and adequate management of resources in line with the country's legal framework and the provisions of relevant international instruments and conventions. In addition, the country has the mechanisms described in the previous section that guarantee an adequate national legal framework. JICA is committed to ensuring that its resources are used exclusively for their intended purpose, ensuring that all operations are free from fraud and other corrupt practices, and holding itself accountable to donors and beneficiaries. JICA maintains a zero-tolerance policy towards fraud and corruption, which involves a comprehensive approach to prevent, identify, and combat these practices. The project will have several measures to ensure that the payment received from GCF will be only used for the UoP project activities. These payments will be agreed in the Funded Activity Agreement (FAA) between GCF and JICA and in the Subsidiary Agreements (SAs) between JICA and EEs.

The UoP project will ensure that the project beneficiaries and the vendors, service providers, and operational partners' operations align with JICA principles, including ethical conduct regarding fraud, corruption, conflicts of interest, and other related standards. The UoP project will also cooperate with national authorities to investigate allegations of fraud or corruption, to the extent permitted by its privileges and immunities. During project implementation, JICA, as AE, will ensure close monitoring and supervision through its technical cooperation project specifically to support and monitor the UoP project, country office, and HQ to ensure that the activities are implemented in full compliance with the signed project agreement.

The UoP project will have a team of qualified international and national staff and consultants to assist the government with smooth implementation of the activities. These staff and consultants will be recruited to ensure efficient communication among team members for coherent activity implementation.

Financial planning and reporting

In addition to the overall project work plan for the entire project period, annual and semi-annual work plans with budget estimates will be prepared by each PMU in consultation with relevant stakeholders and implementation partners. These work plans will be submitted from the PPMUs to the CPMU for further review and aggregation together with the one from the CPMU. Final approval of these plans and budgets will be made through the PCC with recommendations from the CPMU. The approved work plans will be sent back to respective PMUs followed by budget disbursement to their project accounts (to be opened and managed by each PMU).

Reporting will also follow the planning flow and include financial reports on expenditures. Project accounting teams at the central and provincial levels will verify the financial reports, including invoices and receipts as necessary, and may conduct further investigations if needed for clarification.

Procurement

All the procurement to be undertaken in the UoP project will follow the rules and procedures as stipulated in the PIM. The Project will have a team of well-qualified international and national staff consultants to assist the government with smooth implementation of the activities. These staff and consultants will be recruited to ensure efficient communication among team members and for coherent activity implementation. JICA will take full responsibility to ensure the procurement is conducted in a manner agreed with the GCF. Vietnam has adopted a new Law on Procurement (2023) and implementing regulations of the MOF, which are comprehensive and detailed enough to ensure transparent and market-based procurement. Goods and services will be procured using the UoP project funds according to the approved work plans and budget.

¹⁰⁶ GCF Accreditation Master Agreement between The Japan International Cooperation Agency (JICA) and Green Climate Fund dated May 17, 2018

Audit

PMUs' financial statements will be subject to audit by the CPMU usually conducted on a semi-annual basis. Remedial actions will be taken according to the Law on Anti-corruption and other legal systems, if any unlawful acts were to be confirmed. In addition, a third-party audit will be undertaken once a year, and the results will be presented, reviewed, and approved by PCC and JICA. Specific details of the financial planning and reporting as well as procurement and audit will be included in the forthcoming PIM.

In addition to its role as AE and its reporting mandate to GCF, JICA is obligated under its organizational responsibility to ensure that the proceeds are used with full transparency and accountability as agreed under the legally binding SAs to be signed with EEs. JICA will allocate sufficient resources to monitor and control the entire process of the UoP project.

Training and Awareness Raising

During the inception phase, the UoP project will provide mandatory training on fraud for all staff and stakeholders, aiming at building awareness and capacities in key compliance areas such as AML/CFT, sanctions, fraud prevention, and prohibited practices. The training is proactive and relevant to project implementation. In particular, all staff from PMUs and relevant government partners will be invited to the training. The training will be also organized annually for ensuring the up-to-date knowledge will be provided.

Avoidance of Double Payment

To avoid double payment or financing for the same results achieved, a national REDD+ registry will be developed and operationalized by MAE and this will link with the existing forest management and land management and registration system (please see section F). In addition, as mentioned above, the Vietnamese government has a strong mechanism that guarantees that an adequate national legal framework is in place.

More information is provided in the Environmental and Social Management Framework (ESMF) annexed to this proposal.

E.5. Indigenous peoples

Provide adequate and sufficient information on how the activities to be implemented with the use of proceeds, will meet the requirements of the GCF environmental and social safeguards standards and policies relevant to indigenous peoples and guided by the prevailing relevant national laws and/or obligations of the countries directly applicable to the activities under relevant international treaties and agreements.

The population of Vietnam is made up of 54 different ethnic groups. The majority group, the Kinh people who traditionally speak Vietnamese as their mother tongue, accounts for 86 percent of the population. The term "indigenous peoples" is not used in Vietnam, although it is recognized that "ethnic minorities", who make up remaining 14 percent of the population, live distributed throughout the country, mostly living in the mountainous regions. There are no 'ethnic-specific' areas in Vietnam, or areas that may be referred to as "indigenous peoples' territories" as in other parts of the world.¹⁰⁷ As such, the activities to be implemented with the use of proceeds will be designed so that adverse impacts on ethnic minorities are mitigated and their livelihoods can benefit from the project.

In relation to the rights of indigenous peoples (or ethnic minorities in Vietnam) as set out in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP 2007)¹⁰⁸, in which Vietnam is a party, Vietnam has regard to the key rights set out in UNDRIP in relation to ethnic minorities in Vietnam, including the right to self-determination the UN International Convention on the Elimination of All Forms of Racial Discrimination (ICERD, 1982), and other relevant international agreements, Vietnamese overall policy and legal framework pays special attention to ethnic minorities and other rural poor communities to promote their access to basic human rights and services in aiming to support economic development and poverty reduction in these areas. Vietnamese legal framework explicitly recognizes and protects several rights with regard to 'ethnic minorities' including the right of non-discrimination, the recognition and promotion of cultural rights and cultural inheritance of ethnic minorities' cultural rights (implicitly recognizing a degree of self-determination).

The Constitution states that 'all ethnicities are equal, unified and respect and assist one another for mutual development; all acts of national discrimination and division are strictly forbidden', and that 'every ethnic group has the right to use its own language and system of writing, to preserve its national identity, to promote its fine customs, habits, traditions and culture'¹⁰⁹. The right to non-discrimination is also supported by the Penal Code

¹⁰⁷ Report to International Committee on the Elimination of Racial Discrimination (2011), pg.4

¹⁰⁸ UNDRIP (2007): article 33(1)

¹⁰⁹ The Constitution Article 5

2010.¹¹⁰ Institutionally, Vietnam as Council for ethnic minorities people at the National Assembly and monitoring organizations from ministerial level to local levels. Vietnam's current Strategy for Ethnic Affairs to 2020 (2013) emphasizes the target of achieving full cultural and social development in ethnic minority groups, through developing the policy to protect and promote the cultural identity, language, writing, practice, traditional beliefs of ethnic minorities and through other activities.¹¹¹

There are comprehensive policies and laws which aim to specifically promote economic development and inclusion for ethnic minorities and remote (often forest dependent) local communities¹¹². Ethnic minorities' land tenure rights are the same as for other Vietnamese citizens. Ethnic minority households may be allocated Land Use Right Certificates (LURCs) by the Law on Land (2013) which sets out the responsibilities of the State on adopting policies on residential land and land for community activities for ethnic minorities in conformity with their customs, practices and cultural identities and the practical conditions of each region, and to adopt policies to facilitate for ethnic minorities who are directly engaged in agricultural production in rural areas to have land for agricultural production. This Law also includes provisions for exemption from or reduction of land use levies or rental charges for households and individuals of ethnic minorities living in areas with especially difficult socio-economic conditions, in border areas or on islands, and for agricultural land use by households and individuals of ethnic minorities. It states that during the process of land allocation or land lease, ethnic minority households and individuals in the locality that have no land or lacking production land, shall be prioritize and affirms the right for Households and individuals of ethnic minorities using allocated land under the support policies of the State to transfer or donate land use rights after 10 years from the date of issuance of the decisions on land allocation in accordance with the Government's regulations.¹¹³ The forest land regulated by the Forestry Law (2017) may be allocated to households and individuals and an important update to the legal framework is that forest land may now be legally allocated to communities. In addition, although the legal framework does not provide for customary land tenure, traditional knowledge of ethnic minorities and local communities is respected in the legal framework through the provision that local regulations can be developed to uphold community customs in compliance with State regulations.¹¹⁴

The use of proceeds will be in line with the JICA Guidelines for Environmental and Social Consideration 2022 (Guidelines). In particular subject to the Guideline as indicated in the ESMF, there is a correspondence between the Guideline and GCF/IFC Performance Standards and relevant given JICA accreditation with the GCF. Hence, it is ensured that the approach, respect and compliance of activities funded with the proceeds with national and international policies laws and regulations applicable as well as with the JICA own standards. The ESMF guarantees that:

- Promote the Vietnamese country approach towards meeting the UNFCCC REDD+ safeguards requirements whilst also ensuring that the safeguards policies and standards of the GCF and JICA are also respected
- Recognizes ethnic minorities' traditions, rights, lands, natural resources, livelihoods, knowledge and knowledge present opportunities
- Includes tangible measures and procedures to address, avoid, manage, minimize and mitigate the full range of environmental and social risks including the ethnic minorities' aspect identified
- Propose safeguards measures that are appropriate and feasible to context i.e. where possible appropriate to the existing legal and institutional systems on the ground.
- Ensures the application of the principle of Free, Prior and Informed Consent (FPIC) of ethnic minorities affected by the project.

Apart from the ESMF, the Ethnic Minorities Planning Framework (EMPF) or Ethnic Minority Planning Framework (EMPF) has been also developed and included in the FP package. This is done to ensure that the development process will foster full respect for their dignity, human rights, and cultural uniqueness and that ethnic minorities would not suffer adverse impacts during the UoP implementation while receiving culturally-

¹¹⁰ Penal Code 2010 Article 89

¹¹¹ Prime Ministerial Decision No. 449/QĐ-TTg dated 12 March: Articles 1.1 and 1.4; Article 4(d)

¹¹² The National Socio-economic Development Strategy (2011-2020), Forest Development Strategy (2006-2020) and other sector strategies and development plans all place prioritise economic development and poverty reduction for ethnic minorities and the poorest households. Decision 1600/QĐ-TTg on approving the National Target Program on new rural development for 2016-2020.

Decision 886/QĐ-TTg on approving the Target Programme for Sustainable Forest Development for the 2016-2020 period, Decision 2085/QĐ-TTg dated 31/10/2016 approving specific policies to support the socio-economic development of ethnic minorities and mountainous areas in the period 2017 – 2020. Decision 75/2015/NĐ-CP on the Mechanism and Policy of Forest Development Associated with the Policy on Sustainable and Rapid Poverty Reduction and Assistance to Ethnic Minorities for the period 2015 – 2020.

¹¹³ Law on Land (2013), Article 27, 110, 133,192

¹¹⁴ Prime Minister Directive No. 24/1998/CT-TTg, Joint Circular No 03/2000/BTP-BVHTT-BTTUBTWMTTQVN of MOJ, Ministry of Culture and Information, Standing Committee of Fatherland Front dated March 31, 2000; Joint Circular No 04/2001/TTLT-BTP-BVHTT-BTTUBMTTQVN-UBQGDSKHHGD dated 09/7/2001 of MOJ, Ministry of Culture and Information, Standing Committee of Fatherland Front, National Population and Family Planning Committee Vietnam on guidance to supplement the Joint Circular No 03/2000/TTLT-BTP-BVHTT-BTTUBTUMTTQVN, Circular No. 70/2007/TT-BNN, 8/1/2007 guiding development and implementation of forest protection regulation at village community level;

compatible social and economic benefits. The EMPF provides a framework for not only mitigating negative impacts but also ensuring the ethnic minorities will benefit from the project. The EMPF is also based on the free, prior informed consent of affected ethnic minority people. The EMPF ensures:

- How to avoid potential adverse impacted ethnic minority communities; or
- When potentially adverse impact on ethnic minority people is unavoidable, be minimized and mitigated or compensated; and
- Ensure that EMs receive social and economic benefits in a culturally appropriate manner and inclusive in both gender and intergenerational terms, and obtain broad community support for the proposed sub-project.

Further information is provided in the ESMF or EMPF document, which is included as Annex 13 to this funding proposal.

E.6. Monitoring and evaluation

Provide information on the monitoring arrangements that will take place for providing annual monitoring reports based on the information provided for the use of proceeds in sections C.2.3 and C.2.4.

The M&E plan will include an inception report, biannual and annual reports, a mid-term review, a final evaluation, and a final report. Section C.2 describes key outputs and deliverables of the project. The detailed M&E plan will be prepared at the beginning of the project including final agreement on objectively verifiable result indicators, means of verification, and M&E responsibilities.

Inception workshop

An inception workshop will be organized with the following objectives:

- To introduce the project design
- To clarify and detail out the roles and responsibilities of various stakeholders involved in the project implementation
- To validate indicators, targets, and means of verification
- To review and reconfirm reporting, monitoring, evaluation protocols and timelines
- To review and reconfirm financial guidelines and reporting requirements
- To finalize the first annual work plans

The inception workshop is co-hosted by JICA as AE and MAE as national EE with the participation of key national stakeholders including VNFOREST, MOF, MoST, as well as six target provinces including PPCs and DAEs. Some key forest owners might also be invited to the inception workshop as needed.

Biannual and annual reports

Biannual and annual reports will be prepared by the CPMU and the PPMUs and compiled into integrated project monitoring reports. The format and content of the annual report will follow JICA and GCF templates. The monitoring reports should include, but not limited to, the following:

- Activity implementation status
- Achievement of expected deliverables, outputs, and outcomes
- Monitoring indicators
- Project finance
- Issues related to project implementation
- Proposals and recommendations

These reports are prepared based on the field monitoring missions by CPMU and the PPMUs in consultation with key stakeholders involved in each activity. For Outcome 1, they might include relevant divisions in VNFOREST, VNFF, VFSC, and others. For Outcomes 2 and 3, they might include forest owners (forest management boards, state/private forestry companies, communities/villages, households, and individuals) and local farmers.

Mid-term review

The UoP project will undergo an independent mid-term review in Year 3 of its implementation. This will assess progress towards outputs and identify issues requiring decision-making and actions. The mid-term review will

focus on the relevance, effectiveness, and efficiency of the project implementation. It will also present the initial lessons learnt about the project design, implementation and management. Based upon the results, the original project plan may be revised or the operation structure strengthened as required.

The mid-term review will be managed by JICA's Office of Evaluation (OED) as AE and organized in coordination with MAE as a national EE with the participation of provincial PPMUs. The review includes field monitoring missions with CPMU and the PPMUs and consultation with key stakeholders involved in each activity. For Outcome 1, they might include relevant divisions in VNFOREST, VNFF, VFSC, and others. For Outcomes 2 and 3, they might include forest owners (forest management boards, state/private forestry companies, communities/villages, households, and individuals) and local farmers.

Final evaluation

A final evaluation will be launched within six months of the project's actual completion date. It will aim to identify project outcomes, relevance, efficiency, effectiveness, and sustainability as well as actual or potential impacts, including, inter alia, global environmental benefits. It will also have the purpose of indicating future actions needed to assure the continuity of the process developed through the project.

The final evaluation will be managed by JICA's Office of Evaluation (OED) as AE and organized in coordination with MAE as a national EE with the participation of provincial PPMUs. The evaluation includes field monitoring missions with CPMU and the PPMUs and consultation with key stakeholders involved in each activity. For Outcome 1, they might include relevant divisions in VNFOREST, VNFF, VFSC, and others. For Outcomes 2 and 3, they might include forest owners (forest management boards, state/private forestry companies, communities/villages, households, and individuals) and local farmers.

Final report

During the final three months, the CPMU will prepare a project final report in coordination with the PPMUs. This comprehensive report will be made available to the public through the MAE. It will summarize the results achieved (objectives, outcomes, outputs), lessons learnt, problems met and areas where results may not have been achieved. It will also set out recommendations for any further steps that may need to be taken to ensure sustainability and replicability of the project's results.

UoP result inclusion in the national system

As for the UoP result inclusion in the national system, as explained in Section B.2.2.viii, a National REDD+ registry is being developed and operationalized by MAE. The registry will be linked to the existing forest management and land management and registration system. The Ministry of Science and Technology (MOST) will provide oversight, assist with coordination and on setting up, controlling the quality and using the National REDD+ Registry database.

F. Legal arrangements

F.1. Legal title to REDD-plus results

- *Provide an analysis with respect to legal title to REDD-plus results in the country. This should include an analysis of entitlement to claim for the results to be paid for by the GCF.*
- *Covenant that no other party has a competing claim to the results proposed to the GCF in accordance with national policy, legal or regulatory frameworks.*

How carbon ownership will be defined has yet to be finally decided, but to follow the precedent of the Land Law and the new Forestry Law, it would most likely be perceived as an asset attached to the land. For example, a plantation forest is viewed as an asset and managed through forest laws in combination with land laws. According to Land Law 2013, the state is the owner of land in Vietnam and as such, it is assumed that the government has a legal ownership title to REDD+ results. MAE is authorized to act on behalf of the Prime Minister for the Government of Vietnam to claim the payment for Vietnamese REDD+ results.

Carbon is a new (yet to be established) interest in land and associated with plantation/natural forest tree cover, which is considered an asset attached to the land and managed through a combination of forestry and land laws. No carbon title has yet been established, meaning the government will need to establish a statutory basis¹¹⁵ for owning and protecting carbon rights and the carbon title to facilitate trading in the same (i.e. the title to emission reductions and removals enhancement to any other parties).

As a carbon right constitutes an interest in land, it would presumably be handled similarly to other interests in land, i.e. it can be transferred, surrendered or extended; details of which would be included in management regulations in the form of the “carbon title”. The carbon title will be issued by MAE in collaboration with MONRE, who would be responsible for recording the title and recording any carbon covenants that would be applied to existing and new land users that may be located within the areas of the carbon titles. This approach follows the Forestry Law 2017 and Land Law 2013¹¹⁶ that jointly deal with and regulate assets that are attached to land. Both laws assign exclusive management and decision-making rights to the state. This includes the right to regulate any benefits and profits generated from natural forest. Just like the state owns all land and manages this for and on behalf of the people and provides a clear and indefeasible title under the Land Law, the government will issue a similarly indefeasible guaranteed carbon title in accordance with the newly planned Prime Minister’s Decision. As the state issues the carbon title, this can also be transferred by the state¹¹⁷.

Rights given by the state in a carbon title are intended to function as tradable forest and land interests. Recognizing the carbon right as a land interest rather than a totally separate contractual right accords the title holder a stronger, more durable right, that can be registered with supporting regulations (a carbon covenant and definition thereof will be included in the Prime Minister’s Decision) against the land title (the LURC for SFCs and smallholders or companies, or a provincial decision in the case of PFMBs and SUFs).¹¹⁸

To secure the carbon title, it is proposed that a carbon covenant of use (this will set out regulations to control or modify certain aspects of land use, aimed at protecting the carbon resource) will be included in the LURCs (land use title). Such carbon covenant would set out how the land is to be used or managed over a period of time and would be intended to ensure preservation of the trees or continuation of land management practices that sequester the carbon (for example, it could encourage longer rotations for plantations, SMF, planting or keeping native species). Any landowner having entered into a carbon covenant would have obligations to the owner of the carbon right (the state) even if the title is transferred by the state and this would, for example, include fire protection as is already required for all forest management entities. The regulations of carbon covenant would be added to the LURCs (including any the SFCs have) and would effectively constitute additional lease conditions currently administered by the General Department of Land Administration (GDLA) through the land administration land registration system. This would be a straightforward normal process of land administration and quite easy to process at the Provincial-level Land Registration Offices, as relatively few LURCs would be affected.

As with all land titles, interests, assets and dealings, the carbon title and carbon covenant would have to be registered, i.e. entered into the Land Title Registry.¹¹⁹ The relevant procedures would be included and set out

¹¹⁵ Carbon Rights as New Property: The benefits of statutory verification S. Hepburn, Sydney Law Review Vol 31:239

¹¹⁶ Land Law 2013 states that Land is owned by the people of Vietnam and is uniformly managed and represented by the State. The state handles the land use rights to the people.

¹¹⁷ Currently there is no legal framework on carbon title and this is being discussed and prepared. MAE is responsible for formulating this legal document for REDD+ and other carbon trading in the forestry sector.

¹¹⁸ Carbon Rights as New Property: The benefits of statutory verification S. Hepburn, Sydney Law Review Vol 31:239

tax would be payable on the creation of the carbon title or for any subsequent transfers or other dealing, although administrative charges may apply.

¹¹⁹ The precedent of registering all people who have an interest in forestland and resource use is set in Decision 126 and that was successful in operation and deals with such issues as customary forest using rights

in the planned Prime Minister's Decision and as an update to the Circular on the regulations for registrations. This registration process will minimize any chance of duplication or double counting, as compulsory registration prevents the unregistered, or 'made up' carbon sequestration rights being issued and dealings with unregistered land interests. Registering the carbon covenant also reduces the chance of the covenant being ignored.

The carbon covenant can be registered retroactively and would become a land encumbrance as it is treated as a constituent of the underlying carbon right. The proprietor of a carbon title with a carbon covenant would not have the right to own the specified land, but may be given a license to enter, for example, to inspect the land use and the management, as the owner of the carbon right has an interest.

Vietnamese legal system allows a straightforward approach to accommodate changes to laws, such as the process of introducing a new carbon right and title, as the Prime Minister can provide authorization, through a legal decision known as a Prime Minister's Decision. Vietnam is now preparing such legal document to regulate the carbon title and carbon covenant to promote emission trading and mobilize investment from the private sector to invest in REDD+ and climate change mitigation and adaptation.

A particular arrangement for the UoP project is included in Annex 11: Legal Due Diligence.

G. Accredited entity fee and project management costs

Provide a list of the activities that are expected to be conducted using the AE fees and project management cost with corresponding costs as follows:

Accredited entity fee is USD 2,518,425, equivalent to 3.5% of the overall project budget.

Activities	Amount (USD)
Implementation Start-up - Making and supporting project implementation arrangements including preparation of agreements and guidelines, legal advisory support, workshops and mission travel - Assisting project management to draft TORs and advising on the selection of experts for implementation - Advising on and participating in project start-up workshop	280,000
Project management by JICA 1) Technical Supervision - Conducting supervision mission travels - Providing technical guidance, as necessary, for project implementation - Overseeing, providing guidance and reporting for the compliance with GCF policies including ESS, gender, IP, and others - Undertaking advanced assessment of SEAH risk, monitoring the impacts and dealing with SEAH complaints 2) Administrative Oversight - Reviewing disbursement requests, disbursing funds to the Executing Entities/vendors and reviewing financial reports - Overseeing procurement including reviewing procurement plan/documents and if necessary, issuing no-objection letter to the procurements - Assisting and overseeing the audit process, reviewing the audit reports, and conducting spot checks throughout the project life cycle - Monitoring, reviewing project expenditure reports and managing GCF funds - Preparing periodic revisions to reflect changes in annual expense category budgets 3) Reporting - Preparing APR and other reports as agreed in the AMA and FAAs 4) Others - Recording volume of REDD+ results (Emission Reductions) paid by GCF through the project - Bank transfer charge for GCF funds from GCF to JICA	2,103,425
Project completion 1) Project closure - Preparing project closing documents for submission to GCF Secretariat - Preparing the financial closure of the project for submission to GCF Secretariat 2) Reporting - Overseeing the preparation of the project completion report and submitting the report to the GCF Secretariat	135,000
Total cost	2,518,425

Project management cost is USD 10,600,000, equivalent to 14.7% of the overall project budget.

Sub-Activities	Amount (USD)
4.1.1.1. Establish an effective and efficient project management structure including the Project Coordination Committee (PCC) and the Project Management Units (PMUs)	1,400,000
4.1.1.2. Develop manuals and/or guidelines necessary for the project implementation	100,000
4.1.1.3. Finalize the detailed project designs and plans with the involvement of key stakeholders	280,000
4.1.1.4. Operate the project based on the manuals, guidelines, and plans	8,400,000
4.1.1.5. Organize annual project coordination committee meetings	420,000
Total cost	10,600,000

The final amount of Accredited Entity fees and project management costs will be negotiated between the GCF and the Accredited Entity. As is the case with the other approved programs, JICA requests 3.5% as an accredited entity fee as above.

H. Annexes

The following annexes provide additional information and are sent separately from this funding proposal and/or are available for download.

- Annex 1: No-objection Letter (NoL)
- Annex 2: Environmental and Social Assessment (ESA)
- Annex 3: Environmental and Social Management Framework (ESMF)
- Annex 4: Gender Assessment (GA)
- Annex 5: Gender Action Plan (GAP)
- Annex 6: National REDD+ Action Program (NRAP):
https://redd.unfccc.int/media/decision_419_nrap_vietnam_2017.pdf
- Annex 7: FREL/FRL and MRV reports:
<https://redd.unfccc.int/submissions.html?country=vnm>
- Annex 8: Safeguard Information System (SIS):
<https://sis.kiemlam.gov.vn/web/guest/home>
- Annex 9: First Summary of Information (SoI1):
https://redd.unfccc.int/media/4850_1_first_soi_viet_nam_28eng_29.pdf
- Annex 10: AE Fee Request
- Annex 11: Legal Due Diligence
- Annex 12: Stakeholder Engagement Plan (SEP)
- Annex 13: Ethnic Minorities Planning Framework (EMPF)
- Annex 14: Supplementary note on contribution to the GCF targets

Abbreviations

AD	Activity Data
AE	Accredited Entity
AGB/BGB	Above Ground Biomass/Below-Ground Biomass
AML/CFT	Anti-Money Laundering and Countering the Financing of Terrorism
APG	Asia-Pacific Group on Anti-Money Laundering
BAU	Business as Usual
BDS	Benefit Distribution System
CBD	Convention on Biological Diversity
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CERD	Convention on the Elimination of All Forms of Racial Discrimination
CFAW	Committee for the Advancement of Women
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CPC	Commune People's Committee
CPMU	Central Project Management Unit
CSO	Civil Society Organization
DAE	Provincial Department of Agriculture and Environment (former DARD and DONRE)
DARD	Provincial Department of Agriculture and Rural Development
DID	Division of Information and Development
DONRE	Provincial Department of Natural Resources and Environment
DRR	Disaster Risk Reduction
EE	Executing Entity
EF/RF	Emission Factor/Removal Factor
EMPF	Ethnic Minorities Planning Framework
ER-P	Emission Reduction Program
ERPD	Emission Reduction Program Document
ERs	Emission Reductions
ESA	Environmental and Social Assessment
ESMF	Environmental and Social Management Framework

ESS	Environmental and Social Safeguards
FAC	Forest Area Code
FAO	Food and Agriculture Organization of the United Nations
FCPF	Forest Carbon Partnership Facility
FIPI	Forest Inventory and Planning Institute
FIU	Financial Intelligence Unit
FLA	Forest Land Allocation
FLEGT	Forest Law Enforcement, Governance, and Trade
FMB	Forest Management Board
FME	Forest Management Entity
FORMIS	Forestry Management Information System
FP	Funding Proposal
FPC	Forest Protection Contract
FPD	Forest Protection Department
FPIC	Free, Prior, and Informed Consent
FREL/FRL	Forest Reference Emission Level/Forest Reference Level
FRMS	Forest Resources Monitoring System
GA	Gender Assessment
GAP	Gender Action Plan
GATT	General Agreement on Tariffs and Trade
GCF	Green Climate Fund
GDLA	General Department of Land Administration
GESC	Guidelines for Environmental and Social Considerations
GGGI	Global Gender Gap Index
GHG-I	Green House Gas Inventory
GSO	General Statistics Office
HCVF	High-Conservation Value Forest
ICCPR	International Covenant on Civil and Political Rights
ICESCR	International Covenant on Economic, Social and Cultural Rights
IFAD	International Fund for Agricultural Development
IFC	International Finance Corporation
IPCC	Intergovernmental Panel on Climate Change
JICA	Japan International Cooperation Agency
LEAF	Lowering Emissions by Accelerating Forest finance
LULUCF	Land Use, Land Use Change, and Forestry
LURC	Land-Use Right Certificate
M&E	Monitoring and Evaluation
MAE	Ministry of Agriculture and Environment (former MARD and MONRE)
MARD	Ministry of Agriculture and Rural Development
MOF	Ministry of Finance (former MOF and MPI)
MOIC	Ministry of Information and Communication
MONRE	Ministry of Natural Resources and Environment
MOST	Ministry of Science and Technology
MoU	Memorandum of Understanding
MPI	Ministry of Planning and Investment
MPLIS	Multipurpose Land Information System
MRV	Measurement, Reporting, and Verification
NCB	Non-Carbon Benefit
NCAFW	National Committee for the Advancement of Women

NDC	Nationally Determined Contribution
NFI	National Forest Inventory
NFIMAP	National Forest Inventory, Monitoring, and Assessment Program
NFMS	National Forest Monitoring System
NGO	Non-Governmental Organization
NRAP	National REDD+ Action Program
NRIP	NRAP Mid-term Implementation Plan
NSDI	National Spatial Data Infrastructure
NTFPs	Non-Timber Forest Products
PaMs	Policies and Measures
PCC	Project Coordination Committee
PFES	Payment for Forest Environmental Services
PFMB	Protection Forest Management Board
PIM	Project Implementation Manual
PLRs	Policies, Laws, and Regulations
PM	Prime Minister
PMU	Project Management Unit
PPC	Provincial People's Committee
PPMU	Provincial Project Management Unit
RAMSAR	Ramsar Convention on Wetlands of International Importance Especially as Waterfowl Habitat
RBP	Result-based Payment
REDD+	Reducing emissions from deforestation and forest degradation in developing countries, and the role of conservation, sustainable management of forests, and enhancement of forest carbon stocks in developing countries
SA	Subsidiary Agreement
SBV	State Bank of Vietnam
SEP	Stakeholder Engagement Plan
SESA	Strategic Environmental and Social Assessment
SFCs	State Forestry Companies
SFE	State Forestry Enterprise
SG	Safeguard
SIS	Safeguard Information System
SNV	Netherlands Development Organization
SOI	Summary of Information
STWG	Sub-Technical Working Group
Sub-FPD	Sub-Department of Forest Protection
SUF	Special Use Forest
SUFMB	Special Use Forest Management Board
SUSFORM-NOW	Project for Sustainable Forest Management in the Northwest Watershed Area
TA	Technical Assessment
tCO ₂ e	Tons of carbon dioxide equivalent
UNCCD	United Nations Convention to Combat Desertification
UNDP	United Nations Development Programme
UNDRIP	United Nations Declaration on the Rights of Indigenous Peoples
UNFCCC	United Nations Framework Convention on Climate Change
UN-REDD	United Nations Collaborative Programme on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries
VNFF	Vietnam Forest Protection and Development Fund
VNFOREST	Former Viet Nam Administration of Forestry or current Viet Nam Forestry Administration

VNTLAS	Vietnam Timber Legality Assurance System
VPA	Voluntary Partnership Agreement
VWU	Vietnam Women's Union
WTO	World Trade Organization



MINISTRY OF FINANCE
SOCIALIST REPUBLIC OF VIET NAM

Hanoi, 22 December 2025

To: The Green Climate Fund (“GCF”)

Re: No-objection letter in respect of the funding proposal titled “Vietnam REDD-plus results-based payments for results period of 2014” submitted by Japan International Cooperation Agency (JICA)

Dear Madam, Sir,

We refer to the funding proposal titled “*Vietnam REDD-plus results-based payments for results period of 2014*” in Vietnam submitted by JICA to us on 04 May 2020 (the “**Proposal**”).

The undersigned is the duly authorized representative of Ministry of Finance, the national designated authority of Vietnam.

Pursuant to GCF Decisions B.08/10, B.37/22, and B.41/02, the content of which we acknowledge to have reviewed, in our capacity as representative of the national designated authority, we hereby communicate our no-objection to the Proposal.

By communicating our no-objection, it is implied that:

- (a) The government of Vietnam has no-objection to the Proposal; and
- (b) The Proposal is in conformity with the national priorities, strategies and plans of Vietnam.

We also confirm that our national process for ascertaining no-objection to the Proposal has been duly followed.

Notwithstanding the foregoing, we expect JICA to take the necessary measures to ensure that the project as described in the Proposal is implemented in a manner consistent with applicable national laws.

We acknowledge that this letter will be made publicly available on the GCF website.

Kind regards,



Nguyen Thi Dieu Trinh
NDA Viet Nam
Ministry of Finance

Environmental and social safeguards report form pursuant to para. 17 of the IDP

Basic project or programme information	
Project or programme title	Vietnam REDD-plus results-based payments for results period of 2014
Existence of subproject(s) to be identified after GCF Board approval	No
Sector (public or private)	Public
Accredited entity	Japan International Cooperation Agency (JICA)
Environmental and social safeguards (ESS) category	Category B
Location – specific location(s) of project or target country or location(s) of programme	Vietnam
Environmental and Social Impact Assessment (ESIA) (if applicable)	
Date of disclosure on accredited entity’s website	Wednesday, February 18, 2026
Language(s) of disclosure	English and Vietnamese
Explanation on language	Vietnamese is the official language of Vietnam.
Link to disclosure	<p>English: Environmental and Social Management Framework (ESM F) (Mar.23 2026).pdf</p> <p>Vietnamese: Environmental and Social Management Framework (ESM F) (Vietnamese) (Mar.23 2026).pdf</p> <p>The supplementary link on the JICA website: Projects classified as Category A, B, or FI About JICA - JICA</p>
Other link(s)	https://vnforest.gov.vn/2026/02/07/dang-tai-tai-lieu-ve-dbat-moi-truong-xa-hoi-lien-quan-den-de-xuat-chi-tra-dua-tren-ket-qua-redd-tu-quy-gcf-cho-viet-nam/
Remarks	An ESIA consistent with the requirements for a Category B project is contained in the “Environmental and Social Management Framework (ESMF)”.
Environmental and Social Management Plan (ESMP) (if applicable)	
Date of disclosure on accredited entity’s website	Wednesday, February 18, 2026
Language(s) of disclosure	English and Vietnamese
Explanation on language	Vietnamese is the official language of Vietnam.
Link to disclosure	<p>English: Environmental and Social Management Framework (ESM F) (Mar.23 2026).pdf</p> <p>Vietnamese:</p>

	Environmental and Social Management Framework (ESM F) (Vietnamese) (Mar.23 2026).pdf The supplementary link on the JICA website: Projects classified as Category A, B, or FI About JICA - JICA
Other link(s)	https://vnforest.gov.vn/2026/02/07/dang-tai-tai-lieu-ve-dbat-moi-truong-xa-hoi-lien-quan-den-de-xuat-chi-tra-dua-tren-ket-qua-redd-tu-quy-gcf-cho-viet-nam/
Remarks	An ESMP consistent with the requirements for a Category B project is contained in the “Environmental and Social Management Framework (ESMF)”.
Environmental and Social Management System (ESMS) (if applicable)	
Date of disclosure on accredited entity’s website	N/A
Language(s) of disclosure	N/A
Explanation on language	N/A
Link to disclosure	N/A
Other link(s)	N/A
Remarks	N/A
Any other relevant ESS reports, e.g. Resettlement Action Plan (RAP), Resettlement Policy Framework (RPF), Indigenous Peoples Plan (IPP), Indigenous Peoples Planning Framework (IPPF) (if applicable)	
Description of report	Environmental and Social Assessment (ESA), Ethnic Minorities Planning Framework (EMPF), Stakeholder Engagement Plan (SEP)
Date of disclosure on accredited entity’s website	Wednesday, February 18, 2026
Language(s) of disclosure	English and Vietnamese
Explanation on language	Vietnamese is the official language of Vietnam.
Link to disclosure	Environmental and Social Assessment (ESA) English: Environmental and Social Assessment (ESA) (Feb.18 2026).pdf Vietnamese: Environmental and Social Assessment (ESA) (Vietnamese) (Feb.18 2026).pdf Stakeholder Engagement Plan (SEP) English: Stakeholder Engagement Plan (SEP) (Feb.18 2026).pdf Vietnamese: Stakeholder Engagement Plan (SEP) (Vietnamese) (Feb.18 2026).pdf Ethnic Minorities Peoples Planning Framework (EMPF) English: Ethnic Minority Planning Framework (EMPF) (Feb.18 2026).pdf

	<p>Vietnamese: Ethnic Minority Planning Framework (EMPF) (Vietnamese) (Feb.18 2026).pdf</p> <p>The supplementary link on the JICA website: Projects classified as Category A, B, or FI About JICA - JICA</p>
Other link(s)	https://vnforest.gov.vn/2026/02/07/dang-tai-tai-lieu-ve-dbat-moi-truong-xa-hoi-lien-quan-den-de-xuat-chi-tra-dua-tren-ket-qua-redd-tu-quy-gcf-cho-viet-nam/
Remarks	An Indigenous Peoples Planning Framework (IPPF), titled the Ethnic Minorities Peoples Planning Framework (EMPF), is included as an annex.
Disclosure in locations convenient to affected peoples (stakeholders)	
Date	Wednesday, February 18, 2026
Place	<p>Vietnam Forestry Administration, Ministry of Agriculture and Environment: +84-24-38438792, số 2 đường Ngọc Hà, phường Ba Đình, Thành phố Hà Nội</p> <p>Japan International Cooperation Agency Vietnam Office: +84-24-38315005, 11th Floor, CornerStone Building, 16 Phan Chu Trinh Street, Cua Nam Ward, Hanoi City, Vietnam</p>
Date of Board meeting in which the FP is intended to be considered	
Date of accredited entity's Board meeting	N/A
Date of GCF's Board meeting	Wednesday, March 25, 2026

Note: This form was prepared by the accredited entity stated above.

* Subsequent to the disclosure of the form to the Board and active observers on 23 February 2026, the links to the disclosure have been updated.

Secretariat's assessment of FP294

Proposal name:	Vietnam REDD-plus results-based payments for results period of 2014
Accredited entity:	Japan International Cooperation Agency (JICA)
Country:	Viet Nam
Project size:	Medium

I. Overall assessment of the Secretariat

1.1 Project background

1. At its eighteenth meeting (B.18), the Board approved an allocation of up to USD 500 million for the pilot programme for REDD+ results-based payments (RBPs).¹ At the same meeting, the Board adopted the draft terms of reference and corresponding scorecard for the pilot programme, which established the eligibility criteria and methodology for applying discounts to REDD+ results submitted to GCF.
2. The Board decided, on an exceptional basis, to allow four legacy REDD+ RBP concept notes from the Lao People's Democratic Republic, Papua New Guinea, Uganda and Viet Nam to be submitted as full GCF RBP proposals under the pilot programme, subject to the standard Secretariat review and due diligence process. Of these, Papua New Guinea's proposal was approved at B.42 and the Lao People's Democratic Republic and Uganda proposals were approved at B.43.²
3. The Viet Nam RBP proposal presents REDD+ results achieved during 2014, amounting to an estimated 56,799,260 tonnes of carbon dioxide equivalent (t CO₂ eq), of which 18,720,000 t CO₂ eq is offered to GCF, primarily through reduced deforestation and enhancements. These results have undergone independent technical assessment. The reported emission reductions comply with the eligibility requirements set out in decision B.18/07, and broadly align with United Nations Framework Convention on Climate (UNFCCC) guidance; however, data limitations and methodological differences identified by UNFCCC technical assessors introduce issues related with consistency and accuracy. The results were assessed against the pilot programme scorecard, as presented in the annex to this assessment.
4. The GCF proceeds will address the drivers of deforestation and forest degradation and will promote sustainable forest management and improved livelihoods for local communities through the consolidation and implementation of relevant policies and measures (PaMs) policies and measures.
5. The project consists of three main outcomes:

¹ Decision B.18/07.

² See FP273 for Papua New Guinea, FP280 for Uganda and FP282 for the Lao People's Democratic Republic

- (a) Outcome 1: Strengthened institutional and regulatory systems for low-emission planning and development
 - (b) Outcome 2: Improved management of land and forest areas contributing to emissions reductions
 - (c) Outcome 3: Enhanced value of forests for developing local socio-economy
6. The use of proceeds will focus on implementation in six target provinces (Phu Tho, Son La, Dien Bien, Lai Chau, Lao Cai and Tuyen Quang) in the north-west and north-east agroecological regions.
7. For national initiatives, effective coordination by the Viet Nam Administration of Forestry (VNFFOREST) across the multi-donor landscape will be critical for ensuring consistency in measurement, reporting and verification standards, safeguards application and benefit-sharing architecture. While the proposal includes provisions to demarcate work among donors, their effectiveness will depend on timely operationalization of these arrangements.

1.2 Scorecard results

Table 1

Scorecard results (see the annex for details)

Scorecard section		Results
Carbon elements		Score: 36 All criteria “pass”
Non-carbon elements	Cancun safeguards	All criteria “pass”
	Use of proceeds and non-carbon benefits	Score: 2
GCF investment framework		All criteria “high”
GCF policies		All criteria “pass”

1.3 Proposed payments

8. In line with the procedure defined in the terms of reference, the equation below was applied to estimate the volume of results to be translated into payments.

$$\text{Volume of ERs offered (x) } \frac{\text{total score achieved}}{\text{Maximum score}} = \text{GCF volume of ERs}$$

Abbreviation: ERs = emission reductions.

9. The resulting GCF volume of results and the proposed amount for payments for which Viet Nam is eligible are provided in table 2.

Table 2

Volume of results and proposed amount for payments

Values	Results
Volume of ERs offered: 18,720,000 t CO ₂ eq	GCF volume of ERs: 14,040,000 t CO ₂ eq
Total score achieved: 36	Additional 2.5% of payments for non-carbon benefits
Maximum score: 48	Proposed results-based payments:
Valuation of results: USD 5/t CO ₂ eq	USD 70,200,00.00
Non-carbon benefits score: 2	Non-carbon elements bonus =
	USD 1,755,000.00
	Total results-based payments:
	USD 71,955.000.00

Abbreviations: ERs = emission reductions; t CO₂ eq = tonnes of carbon dioxide equivalent.

1.4 Strengths and points of clarification

10. The funding proposal is presented to the Board for consideration with the remarks shown below.

Strengths	Points of clarification
This is the country's first RBP for past results. The proposal is anchored in a set of forestry and land-use policies, laws and regulations (PLRs), including the Land Law 2013, Forestry Law 2017, National Forestry Plan 2021–2030, Sustainable Forest Development Program 2021–2025 and the 2022 nationally determined contribution, which support durable REDD+ results and enable participation in emerging carbon markets.	The use of seven executing entities with different sectoral and subnational mandates increases the risk of uneven application of REDD+ safeguards, measurement, reporting and verification standards, and benefit-sharing rules across regions. At the same time, this diversified structure presents an opportunity to leverage specialized capacities, including in forest protection and law enforcement, community engagement, and plantation management, provided that coordination arrangements, common guidance and robust oversight mechanisms are clearly defined and consistently enforced.
The proposal outlines a coherent reinvestment plan for RBP proceeds aligned with nationally prioritized REDD+ actions, drawing on Viet Nam's decades of operational experience with large-scale forestry and REDD+ instruments. This includes established mechanisms such as	While the investment narrative places strong emphasis on increasing plantation productivity and forest sector revenues, the use of proceeds is anchored in national commitments to conserve natural forests and prohibit their conversion. However, there is a residual risk that implementation will prioritize plantation



<p>payment for forest environmental services, national reforestation and coastal protection programmes and a national forest monitoring framework supported by VNFOREST. Ongoing technical refinement and system integration are expected to further strengthen implementation over time.</p>	<p>productivity and income generation over natural forest protection; this risk is mitigated by explicit legal prohibitions on natural forest conversion and safeguard mechanisms. Monitoring and enforcement of outcome-level natural forest quality and biodiversity gains will require dedicated oversight during implementation.</p>
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11. The Board may wish to consider approving this funding proposal in accordance with the term sheet agreed between the Secretariat and Japan International Cooperation Agency (JICA), the accredited entity (AE), and, if considered appropriate, subject to the conditions set out in annex II to document GCF/B.44/02.

II. Assessment against investment criteria

2.1 Impact potential³

Scale: High

12. The proposed use of proceeds will directly support the implementation of Viet Nam’s national REDD+ action programme, targeting two agroecological regions in six provinces (Phu Tho, Son La, Dien Bien, Lai Chau, Lao Cai and Tuyen Quang). Over the planned six-year implementation period, the use of proceeds is expected to deliver an ex ante greenhouse gas (GHG) mitigation impact of 17.29 Mt CO₂ eq from direct forest management/restoration activities and from indirect policy/governance interventions. The project focuses on protecting and restoring natural forests, improving plantation management, and strengthening governance, law enforcement and cross-sectoral coordination covering 3.8 million hectares of forest spanning six provinces.

13. This use of proceeds targets both direct local interventions and indirect national-level activities. The reinvestment has adaptation co-benefits and will directly benefit more than 7.6 million people and indirectly reach 1.7 million more, totalling 9.24 million beneficiaries.

14. Like other GCF REDD+ RBPs, the project has been classified as 100 per cent focused on mitigation. However, the use of proceeds will also have many cross-cutting adaptation benefits. The use of proceeds will be used to address the drivers of deforestation and forest degradation while also promoting sustainable forest management and livelihood improvement of the local communities in the targeted provinces through consolidation and implementation of relevant PaMs. This is critical for delivering emission reductions while supporting institutional capacity-building and rural development in underserved forest areas. The results-based design reinforces accountability and helps to bridge the transition from REDD+ readiness and piloting to full-scale implementation and long-term forest sector transformation.

2.2 Paradigm shift potential

Scale: Medium to high

15. The use of proceeds supports national-level systems and implementation in two agroecological regions covering six provinces, aligned with the national REDD+ action programme

³ The estimates noted here are for the purpose of illustrating potential impact potential. As per the terms of reference for the pilot programme for REDD+ RBP, it will not be reported to GCF.



to 2030 and the forthcoming third nationally determined contribution. Interventions cover approximately 5.6 million hectares of forest (approximately 38–39 per cent of the national forest area), contributing an estimated 47.2 per cent of forest sector emission reductions over the implementation period. Direct field activities, including plantation management, natural forest restoration and forest protection contracts, are expected to cover approximately 3.8 million hectares, with the remaining areas addressed through governance, measurement, reporting and verification, and policy interventions.

16. The project addresses forest conservation, agricultural production and rural livelihoods within the same landscapes, linking these sectors rather than treating them separately. Results-based resources support deforestation-free agriculture, agroforestry, livelihood diversification and capacity-building for forest-dependent communities within the project areas.

17. The project supports forest and agriculture interventions alongside the development and refinement of institutional arrangements, legislation and coordination mechanisms for forest governance. This includes land tenure reform, land administration and information systems, and technical systems for UNFCCC REDD+ reporting and future carbon market participation. Support is provided for safeguard information system (SIS) operationalization, national forest monitoring system improvements and measurement, reporting and verification capacity-building. In the inception phase, it is expected that the programme will detail an integration road map or timeline for achieving a coherent national REDD+ framework. Cross-sectoral and interprovincial coordination under Ministry of Agriculture and Environment leadership is intended to improve consistency in forest governance, monitoring and REDD+ implementation.

18. The project provides technical and capacity development support for line agencies, forest owners and other stakeholders, including community engagement in forest governance and independent monitoring. The use of proceeds also strengthens national forest and emission monitoring systems, including measurement, reporting and verification, RBPs and payment for forest environmental services.

19. The project supports forest protection, restoration and plantation management, with a focus on improving forest quality, carbon density, biodiversity and resilience. Interventions emphasize natural forest restoration and climate-resilient management practices rather than forest area expansion alone, aligned with strengthened tenure security, the Land Law 2024 and national land information systems.

20. The project supports forest-dependent communities through improved livelihoods and climate resilience, promoting deforestation-free agriculture while addressing forest conversion and degradation linked to illegal activities through enhanced coordination, monitoring and law enforcement, including regional cooperation on illegal logging and the timber trade.

2.3 Sustainable development potential

Scale: High

21. The use of proceeds is expected to deliver strong environmental and social co-benefits, particularly in communities that rely on forests for their livelihoods. Broad environmental, social and economic co-benefits are generated and cover areas including biodiversity protection, tenure security and diversified livelihoods of communities in underserved areas. The project aligns with Sustainable Development Goals (SDGs) 1, 2, 5, 6, 12, 13, 15 and 17, with particularly strong contributions to SDG 13 (climate action) through emission reductions and removals and SDG 15 (life on land) through forest restoration and conservation efforts.



22. In addition, the use of proceeds will be reinvested in a manner consistent with the Government of Viet Nam's legal and policy framework on climate change and REDD+ implementation. This includes, in particular, the Plan for Implementation of the Paris Agreement, which sets out key tasks such as developing a domestic carbon market and implementing GHG mitigation measures. The Government of Viet Nam has demonstrated strong political commitment and has established a comprehensive legal framework to advance REDD+ and other climate-related measures in line with its emission reduction and sustainable development commitments

2.4 Needs of the recipient

Scale: High

23. The proposal presents a case for GCF support by addressing financing gaps affecting national agencies, provincial governance, forest-dependent livelihoods and areas of high deforestation across two agroecological regions covering six provinces. Although national REDD+ systems and institutional structures are in place, forestry implementation remains under resourced, as public expenditure priorities and development financing have largely favoured sectors driving economic growth, with limited fiscal space for sustained investment in forest protection, monitoring and community-based delivery.

24. Beneficiaries will include national agencies and local stakeholders, including forest owners, communities and households. While the institutional framework for safeguards and benefit-sharing existed during the results period, technical assessments indicate that several elements were still under development, including benefit-sharing arrangements, gender integration, availability of outcome data for ethnic minorities and local communities, and grievance redress mechanisms (GRMs). The use of proceeds includes measures to further strengthen these systems, with effectiveness dependent on continued capacity-building and implementation.

25. Without RBP financing, activities identified in the national REDD+ action programme, particularly provincial forest monitoring, enforcement and community-level livelihood support in remote forest areas, would remain underfunded, as government budgets and parallel donor projects have not covered implementation costs in these high-deforestation regions.

26. The proposal prioritizes communities vulnerable to deforestation and economic exclusion, aligning with the GCF mandate to support climate-vulnerable populations. Forest pressures are closely linked to broader economic drivers, including agricultural expansion, infrastructure development and livelihood needs, while funding gaps persist in enforcement, forest monitoring and village-level delivery in remote landscapes where public and donor investments have been limited.

27. VNFOREST has responsibility for coordinating complementarity across multiple REDD+ initiatives, including GCF RBPs, the Forest Carbon Partnership Facility Carbon Fund, the International Fund for Agricultural Development's Reduced Emissions through Climate Smart Agroforestry and Lowering Emissions by Accelerating Forest finance (LEAF). While the proposal commits to coordination and geographic demarcation of activities, the assessment notes that the involvement of multiple executing entities with different mandates increases the risk of uneven application of safeguards, measurement, reporting and verification standards, and benefit-sharing rules. Addressing this will require clear coordination arrangements, common guidance and oversight mechanisms during implementation.

2.5 Country ownership

Scale: High



28. The use of proceeds is fully aligned with the national REDD+ action programme and Viet Nam's third nationally determined contribution, currently under development, as well as national development, forestry and climate change plans. This ensures coherence with national climate and development priorities. Activities were identified through extensive consultations with provincial authorities, commune administrations and village development committees in the project areas.

29. The implementation arrangements further demonstrate strong country ownership aligned with existing legal frameworks. The Ministry of Agriculture and Environment will be an executing entity for the centrally executed activities and project management. Within the Ministry of Agriculture and Environment, VNFOREST is the department responsible for forest management and will support project implementation. In addition, the people's provincial committees of the six targeted provinces will be the executing entities for the provincially executed activities and project management.

2.6 Efficiency and effectiveness

Scale: Medium to high

30. The proposed use of proceeds is structured around four outputs and aligns chronologically with the national REDD+ action programme through to 2030, enabling results-based resources to be deployed within an existing implementation timeline. Delivery will be led by the Ministry of Agriculture and Environment along with VNFOREST in line with existing national systems, including payment for forest environmental services, with implementation support from provincial REDD+ committees, line ministries and village-level institutions. These structures are already functional under current legal frameworks and other forest projects and programmes, reducing transaction costs, avoiding parallel implementation structures and enabling efficient scaling up of proven delivery models.

31. The project includes confirmed parallel technical cooperation support from JICA, including resources for monitoring and evaluation. This complementarity improves cost-effectiveness by combining results-based finance with targeted technical assistance, while Government of Viet Nam counterpart funding is anticipated, subject to confirmation, and would further support implementation efficiency.

32. National fiduciary and procurement systems will be used for budget execution, overseen by the Central Project Management Unit set up under VNFOREST and supported by technical assistance from JICA. While capacity gaps remain at the subnational level, the proposal includes dedicated funds targeted specifically at strengthening financial management, procurement and implementation capacity in targeted districts. A monitoring framework will be applied to support timely disbursement, track output-level delivery and safeguard performance, contributing directly to efficiency, accountability and effective fund utilization.

III. Assessment of consistency with GCF safeguards and policies

3.1 Environmental and social safeguards

3.1.1 Past activities during the results period

33. The environmental and social assessment (ESA) submitted by the AE retrospectively examines how REDD+ PaMs were implemented during the period in which the 2014 emission



reductions were generated, drawing on information up to 2018. Recognizing that the reported REDD+ results are the outcome of national policies and enabling measures rather than a discrete activity, the ESA adopts a policy and process-based approach. It reviews Viet Nam's national REDD+ action programme, provincial REDD+ action plans, donor supported pilot activities, including the Forest Carbon Partnership Facility, UN-REDD and JICA projects, and associated safeguard instruments. The ESA presents Viet Nam's progress in alignment with the national legal and policy frameworks with REDD+ safeguard requirements and the GCF interim environmental and social standards (ESS), referencing sectoral policies and laws on forests, land, biodiversity and environmental protection, as well as evolving REDD+ governance arrangements and the development of a national SIS.

34. The ESA describes key PaMs that contributed to emission reductions, including: strengthening forest protection and law enforcement in protection and special-use forests; the expansion and refinement of forest land allocation and forest management planning through provincial REDD+ action plans and regional planning exercises; donor supported REDD+ pilot projects combining participatory land-use planning, community-based forest management and livelihood support; and the development of the national REDD+ action programme and provincial REDD+ action plan guidance. The ESA cross-checks these PaMs against applicable safeguard frameworks (i.e. national PLRs, the World Bank/Forest Carbon Partnership Facility, UN-REDD, JICA, KfW and others) to assess the degree of safeguards application during the results period.

35. The ESA and the first summary of information on safeguards highlight a comprehensive set of safeguard-relevant PLRs and institutions. These include constitutional guarantees of equality and environmental protection, laws and policies on forests, biodiversity, land, access to information and gender equality and REDD+ specific arrangements such as the national REDD+ network and its subtechnical working groups, including for safeguards. At the same time, the ESA acknowledges that the application of environmental and social impact assessment procedures to forestry and land-use interventions during the results period was variable. Donor supported programmes applied robust safeguards, but routine government programmes and some REDD+ relevant activities relied more on general PLRs and administrative practice, with less systematic environmental and social safeguards documentation.

36. During the results period, Viet Nam advanced the design of its REDD+ SIS, building on the forestry sector management information system, the national forest monitoring system and related portals. The summary of information indicates that more complete information on how safeguards are respected in practice will only become available over time as the SIS matures. As such, a consolidated national safeguards monitoring system was not fully operational for tracking REDD+ related environmental and social outcomes in 2014.

37. Multiple donor projects supported key PaMs using their own safeguard systems (e.g. World Bank operational policies/ESS for the Forest Carbon Partnership Facility, UN-REDD standards, JICA guidelines, KfW and United States Agency for International Development procedures). The ESA provides a brief crosswalk between these systems, national frameworks and the GCF interim ESS, and concludes that, in design terms, they are broadly consistent with the GCF standards. At the same time, the ESA notes limitations in systematically determining how risks related to labour and working conditions (International Finance Corporation Performance Standard 2), resource efficiency and pollution (Performance Standard 3) and community health, safety and security (Performance Standard 4) were screened and managed across all REDD+ relevant interventions at the national level and recognizes that sexual exploitation, abuse and harassment (SEAH) and gender-based violence were unlikely to have been explicitly considered during the 2014 results period.



38. Several PaMs, such as forest land allocation, enhanced patrolling for protection and in special-use forests, participatory planning for provincial REDD+ action plans and REDD+ pilot activities, generally would be expected to have involved field-level activities where these standards could have been relevant. Forest land allocation, boundary demarcation and stricter enforcement may have influenced access to forest plots, non-timber forest products and shifting cultivation areas, with potential implications for equitable access, economic displacement and community safety. Forest protection and patrolling often rely on local labour and community patrol groups, raising potential issues of occupational health and safety, adequacy of support for patrol members and interaction between enforcement teams and villagers. While the ESA does not report significant adverse cases, the lack of systematic screening and consolidated case data limits the ability to fully assess past interfaces with Performance Standards 2, 3 and 4, and reflects a broader context in which safeguards monitoring was fragmented across projects and the SIS was still emerging.

39. The ESA and summary of information describe multilevel consultations from the national to the local level during the results period. At the national level, the REDD+ network and its subtechnical working groups brought together ministries, non-governmental organizations/civil society organizations, academia and development partners. A 2014 stakeholder analysis identified key actors and informed engagement strategies. At the subnational level, provincial REDD+ action plan processes and REDD+ pilot projects supported consultations with provincial departments, forest management boards, communities and ethnic minority groups, including the piloting of free, prior and informed consent (FPIC) in Lam Dong and the application of FPIC principles in national REDD+ action programme/provincial REDD+ action plan preparation. While participation was robust, the ESA notes gaps in documentation of how concerns were addressed, limited disaggregation of participation data and weaknesses in capturing the quality of engagement by ethnic minorities and women.

40. During the results period, multiple channels for grievance handling were available, including national judicial and administrative mechanisms (i.e. the Law on Complaints, Law on Denunciations, grassroots mediation) and REDD+ specific grievance pilot projects supported by UN-REDD and the Forest Carbon Partnership Facility. The summary of information and the ESA note that REDD+ grievance mechanisms were piloted from 2016 onwards in selected provinces, featuring structures for mediation and support groups. However, consolidated REDD+ specific GRM data, such as on the number and types of cases, resolution rates and complainant profile, are limited. The ESA explicitly highlights non-operational GRMs and lack of case data as a challenge for further assessment. The ESA identifies barriers such as remoteness, limited awareness, language and power imbalances as likely constraints on accessibility, and survivor-focused SEAH reporting channels were not in place during the results period.

41. Gender equity and ethnic minority development are addressed in national PLRs and were incorporated in various REDD+ related projects. The ESA notes, however, that gender analysis had not received sufficient attention in REDD+ planning and monitoring, that women's representation in forest-related institutions remained low and that data on the participation and benefit-sharing outcomes for ethnic minority and local communities were incomplete. Benefit-sharing mechanisms for REDD+ were evolving during the results period, including payment for forest environmental services and the Forest Carbon Partnership Facility emission reductions programme benefit-sharing plan. Transparency and equity in benefit-sharing therefore remain areas to be strengthened through the use of proceeds.

42. Overall, the Secretariat notes Viet Nam's significant progress in developing a REDD+ safeguards framework and aligning national PLRs and governance arrangements with Cancun safeguards and international good practice during and following the 2014 results period. At the



same time, the effectiveness of safeguards during 2014 is more difficult to demonstrate owing to limited consolidated evidence of their implementation across donor projects, uneven application of forestry environmental and social impact assessments, limited GRM uptake and data, and the absence of systematic SEAH and FPIC screening at the time. The AE has set out measures to strengthen these areas under the use of proceeds, including operationalization of safeguards monitoring and reporting through national systems, enhanced stakeholder engagement and documentation, measures focused on gender and ethnic minorities, and a more accessible GRM and associated monitoring system.

3.1.2. Environmental and social due diligence for the use of proceeds

43. The AE has prepared an environmental and social management framework (ESMF) to guide implementation, complemented by a stakeholder engagement plan (SEP) and an Indigenous Peoples planning framework/ethnic minorities planning framework. Activities for the use of proceeds will be further defined during the inception period and screened against the negative checklist.

44. The use of proceeds is classified as category B (moderate risk). The Secretariat considers this appropriate, given that the use of proceeds focuses on small-scale, deforestation-free forest management, restoration, agroforestry/plantations where eligible and climate-smart agriculture/livelihood activities under components 2 and 3. Subprojects with higher risks (e.g. those involving a significant conversion of natural habitats, large-scale infrastructure or physical resettlement) are explicitly excluded through the negative checklist and screening criteria. During the implementation stage, the AE will follow the procedure set out in the ESMF for the screening, preparation and clearance of environmental and social management plans (ESMPs) and Indigenous Peoples/ethnic minorities development plans (EMDPs) and for monitoring.

45. The ESMF is consistent with the GCF interim ESS and the JICA Guidelines for Environmental and Social Considerations. It recognizes that all eight GCF ESS may be triggered and sets out a screening system. Subproject proposals will be screened using standard forms, categorized and, where required, subject to ESMPs and EMDPs. A negative checklist excludes activities that would damage protected areas or critical cultural sites, involve significant natural forest conversion, require high-hazard pesticides or harmful labour practices, or take place in areas affected by conflict. Oversight will remain with JICA and VNFOREST/Ministry of Agriculture and Environment at the central level, while provincial project management units will be responsible for day-to-day implementation, supported by dedicated national and provincial safeguards and gender staff, third-party monitoring and SIS-linked reporting.

46. The ESMF sets out procedures for risk screening, stakeholder engagement, gender-responsive planning, information disclosure and the GRM consistent with GCF requirements. The SEP provides a framework for engagement throughout the project cycle, including site-specific consultations before the implementation of activities, disaggregated monitoring of participation and commitments to use appropriate languages and culturally appropriate methods.

47. The GRM for the use of proceeds is designed to build on national systems while addressing the weaknesses identified in the ESA. The SEP and ESMF describe a project-level GRM with multiple uptake channels at the community, provincial project management unit and central project management unit level, requirements for written recording of all complaints, time-bound resolution with written responses and integration with national complaint mechanisms and the courts without restricting judicial access. The GRM is required to be gender- and age-inclusive, culturally appropriate and accessible to ethnic minorities, with dedicated safeguards and gender



officers responsible for maintaining a grievance database disaggregated by gender and ethnicity. In line with the GCF SEAH policy, the SEP commits to developing a confidential, survivor-focused GRM for SEAH, separate from the community and worker mechanisms, with details to be elaborated in the project's operations manual.

48. The ESMF confirms that involuntary physical resettlement will not be supported. The ESMF also indicates that no formal land acquisition is anticipated under the project's design and that any activity that would require land acquisition or physical displacement is to be excluded. Where village-level forest management arrangements, protection measures or production changes could restrict access to forest resources or otherwise cause economic displacement, the ESMF treats these as economic displacement risks to be addressed through a livelihood action plan and, where ethnic minorities are affected, through EMDPs prepared under the Indigenous Peoples planning framework.

49. Key risks identified in the ESMF that are relevant for the use of proceeds include: inclusion and elite capture risks in community-level selection of livelihood models and beneficiaries; continued land tenure ambiguities and access restriction risks for forest-dependent ethnic minority communities; biodiversity and natural forest sensitivity in and around protection and special-use forests; labour and occupational health and safety risks associated with patrolling, planting and small-scale works; community health and safety risks, including SEAH risks in remote settings; leakage and reversals if livelihood models are not viable or if pressures shift geographically; and institutional capacity constraints at the provincial and district level for applying safeguards procedures and maintaining GRM/SIS data.

50. The ESMF and SEP emphasize the need for transparent eligibility criteria, public disclosure of grant decisions and beneficiary lists, and safeguards against exclusion or elite capture. The Secretariat notes that the effectiveness of benefit-sharing and risk mitigation will depend on how well the participatory mechanisms, safeguard instruments and grievance pathways are operationalized in practice.

51. Overall, the proposal is consistent with the requirement under the GCF pilot project terms of reference for REDD+ RBP proposals. Effective implementation will depend on timely implementation and adequate resourcing for field-level facilitation. Continued monitoring and learning during inception and implementation will be critical for supporting transparent, equitable community-level decision-making and dispute resolution consistent with the applicable GCF standards and the Cancun safeguards.

52. **GCF Indigenous Peoples Policy and ESS 7: Indigenous Peoples.** The funding proposal meets the requirements of the Indigenous Peoples Policy and includes an Indigenous Peoples Planning Framework, titled the Ethnic Minorities Planning Framework. Indigenous Peoples were involved during the design stage and meaningful consultations are planned in the development of subprojects. Site-specific Ethnic Minority Development Plans will be developed in consultation with affected Indigenous Peoples based on dedicated social assessments, looking also at specific measures to enhance land tenure and access rights. The project will not engage in forest land allocation and includes clear provisions to ensure Free Prior and Informed Consent (FPIC). The project emphasizes culturally appropriate benefit-sharing, participatory land use planning, and the integration of traditional knowledge and practices into project activities. In line with their roles and functions, the Indigenous Peoples Advisory Group is available to provide advice to the accredited entity and executing entities. In line with the GCF Indigenous Peoples Policy, the GCF Indigenous Peoples focal point will be available for assistance at any stage, including before a claim has been made.



53. **Sexual exploitation, abuse and harassment (SEAH) safeguarding.** In accordance with the GCF Revised Environmental and Social Policy and the GCF Revised Policy on the Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment, the AE has recognized SEAH as a relevant safeguards issue in the funding proposal, given the focus on remote forest landscapes in northern Viet Nam, frequent interactions between project personnel, including forest rangers, extension staff and contractors, and forest-dependent communities, underlying gender-based violence and trafficking risks in the target provinces, and marked gender and power asymmetries affecting ethnic minority women and vulnerable households. The ESMF identifies SEAH as a cross-cutting social risk associated mainly with remoteness of sites, labour and contractor presence for small-scale works, power imbalances in law enforcement and benefit-sharing processes, and the limited availability of safeguarding and survivor support services in upland areas. SEAH prevention and mitigation measures are integrated in the ESMF, the gender assessment and the gender action plan. The ESMF requires SEAH risk screening as part of subproject screening and safeguards planning, including the identification of contextual risks and incorporation of proportional mitigation measures in site-level ESMPs and related instruments. These measures include the identification of women and vulnerable groups in stakeholder mapping, culturally appropriate communication on project objectives, gender equality and rights, SEAH induction and refresher training for project staff and implementing partners, and adoption and enforcement of codes of conduct for staff and contractors, reflecting a zero-tolerance stance on SEAH. A confidential, survivor-centred SEAH grievance mechanism operating through separate pathways from the general project GRM will be established, with multiple safe and accessible reporting channels, strict confidentiality of survivor information and commitments to connect survivors to health, psychosocial, legal and protection services as available. The gender action plan reinforces these arrangements through actions on SEAH-focused capacity-building, integration of SEAH awareness into community engagement activities and monitoring of SEAH-related grievance handling alongside broader gender indicators. Overall, the proposed approach to SEAH risk management is consistent with the provisions of the GCF SEAH policy at the framework level, recognizing the specific vulnerabilities of ethnic minority women and other at-risk groups and establishing the institutional basis for prevention, reporting and response under the use of proceeds.

3.2 Gender policy

54. The AE submitted a gender assessment and a gender action plan, which are broadly consistent with the GCF Gender Policy, the GCF Revised Policy on the Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment and the terms of reference of the REDD+ RBP pilot programme for the use of proceeds.

55. The gender assessment reviews Viet Nam's legal and institutional environment on gender equality, including the Constitution, the Law on Gender Equality, national gender strategies and sectoral policies in forestry and REDD+. These frameworks recognize the roles of women and ethnic minorities in forest management and rural development, but, as the gender assessment emphasizes, persistent barriers remain. Women, and especially ethnic minority women in remote upland areas, face insecure or unrecognized rights in land and forest contracts, underrepresentation in VNFOREST and provincial forestry institutions, a limited voice in REDD+ coordination structures, weak access to extension and value chains, heavy unpaid care and subsistence workloads, and heightened exposure to gender-based violence and trafficking. The

gender assessment notes that gender was only partially integrated in earlier readiness and emission reduction programme phases. Women and ethnic minorities participated in consultations, but their influence over PaMs, benefit-sharing and safeguards design appears limited, and sex/ethnicity-disaggregated outcome data are limited. The gender assessment sets out a commitment to strengthen this analysis during implementation through site-specific gender and social assessments in the provinces targeted by the use of proceeds, with greater attention given to ethnic minority women, female-headed households and localized dynamics related to time burdens, decision-making and control over benefits.

56. Building on the assessment, the gender action plan sets out strategic areas for mainstreaming gender equality and ethnic inclusion in the use of proceeds. These include strengthening institutional capacity within the Ministry of Agriculture and Environment/VNFOREST and the central project management unit/provincial project management units, improving the representation and influence of women and ethnic minority in REDD+ steering and coordination bodies and in community-based forest management structures, integrating gender and ethnic perspectives into forest-related PLRs and technical guidelines and planning tools, and promoting the effective participation of women and ethnic minorities in collaborative forest management, forest boundary demarcation, sustainable forest management planning, deforestation-free agriculture and livelihood diversification. A group of dedicated gender experts will be made available for the implementation of the gender action plan, including an international safeguards and gender adviser, a national safeguards specialist, a national gender (social and ethnic minority) specialist, and provincial safeguards and gender officers in all six provinces. The AE has provided an indicative costed plan to support gender action plan implementation over the life of the use of proceeds, including staffing, training, data systems, SIS operation and third-party monitoring. Planned actions include targeted training for gender focal points and women's representatives, gender- and ethnicity-responsive awareness materials, support for inclusive local planning and benefit-sharing processes, and systematic collection of sex- and ethnicity-disaggregated data feeding into the project monitoring and evaluation system and the national SIS, with gender action plan indicators to be further refined at inception to capture qualitative outcomes such as women's control over income and benefits and perceived influence in decision-making.

57. The SEP and the ESMF set out practical measures to ensure a meaningful and inclusive approach, particularly for women and ethnic minority women, by tailoring meeting times and locations to their workloads, using local languages and visual materials, and organizing separate consultations where needed. Female facilitators and collaboration with the Women's Union are envisaged to provide safe spaces for participation, with travel support in remote areas, and the SEP requires that women's and ethnic minority participants' feedback is systematically documented and reflected in safeguards plans and benefit-sharing arrangements. The ESMF and SEP also recognize non-legal residents and migrants as forest users and, consistent with national law, commits to consult them and to design benefit-sharing and land- and forest-use arrangements in a transparent manner that is broadly accepted by the community.

3.3 Risk

3.3.1 Overall project assessment (medium risk)

58. As Viet Nam's first REDD+ RBP proposal, the project reflects moderate execution risks arising from subnational implementation challenges, evolving land and forest governance systems,



and a single-tranche disbursement modality. These risks are mitigated through reliance on national legal frameworks, the fiduciary oversight of JICA and dedicated capacity-building support. The Ministry of Agriculture and Environment and Provincial People's Committees hold clear statutory authority to receive and administer proceeds, and the funding proposal includes institutional support to strengthen consistency in implementation and financial management.

59. There are subnational implementation and fund-flow risks due to uneven provincial capacity and remote delivery contexts, but these are mitigated through national systems, safeguards, benefit-sharing arrangements and targeted capacity support. Moderate land tenure risks and institutional challenges related to the SIS persist, although recent reforms and planned system improvements will strengthen the enabling environment. Single-tranche disbursement and potential leakage risks are recognized and mitigated through national measurement, reporting and verification, annual monitoring, phased planning and AE oversight.

3.3.2. Accredited entity/executing entity capability (low risk)

60. As the AE, JICA brings extensive experience in forestry, climate change mitigation and rural development in Viet Nam, supported by a long-standing country presence and engagement in national forestry and REDD+ initiatives. Implementation will be led by the Ministry of Agriculture and Environment at the national level, with provincial people's committees, VNFOREST units and other provincial and subprovincial forestry agencies responsible for subnational delivery. While these arrangements build on prior REDD+ experience, capacity remains uneven at the district and village level and recent government restructuring may cause temporary delays; the proposal therefore includes targeted training, planning support and technical backstopping to support effective and timely implementation.

3.3.3. Project-specific execution risks (medium risk)

61. **Risk of double payments (low risk).** Emission reductions have been verified under the UNFCCC REDD+ framework and are not claimed or transacted elsewhere. Any potentially overlapping volumes have been excluded ex ante, and Viet Nam's title to the emission reductions is recorded through UNFCCC reporting channels.

62. **Use of proceeds (medium risk).** The merger of the Ministry of Agriculture and Rural Development and Ministry of Natural Resources and Environment into the consolidated Ministry of Agriculture and Environment has consolidated legal authority for REDD+ oversight and RBPs, clarifying institutional responsibility. However, the integration of technical and operational systems from both predecessor ministries is in progress. The proposal acknowledges that coordination and efficiency may experience transition pressures during the consolidation phase; therefore, the project includes targeted support for interdepartmental coordination, role clarification and process documentation to ensure continuity in fund management and reporting. Progress towards full operational integration should be monitored during the inception phase, with adaptive management systems in place.

63. Provincial People's Committees possess clear statutory authority and prior experience in managing forestry and REDD+ initiatives; however, institutional capacity varies significantly across the six target provinces, with the smaller and more remote provinces typically facing staffing constraints, limited technical expertise and longer learning curves for new national procedures introduced by the Ministry of Agriculture and Environment.

64. Risks also relate to the management and disbursement of funds to communes and villages, particularly in remote areas with varying fiduciary capacity. While ensuring timely and accountable fund flows may be challenging, reliance on national systems, benefit-sharing arrangements, safeguards and capacity-building measures provides a structured basis to manage these risks and strengthen local financial management. Effective delivery also depends on coordination between national institutions, Provincial People's Committees and local partners. While the use of government systems promotes ownership and alignment, uneven subnational capacity creates residual risks for consistent implementation, monitoring, reporting and grievance handling. These are partly mitigated through output 3 and AE oversight, which supports project management, clarifies roles and strengthens coordination and feedback mechanisms across parallel forestry and climate initiatives.

65. **Competing for carbon ownership (low risk).** The Government of Viet Nam holds legal authority over REDD+ emission reductions under national law and UNFCCC processes. The proposal confirms that the emission reductions have not been sold or pledged elsewhere, and benefit-sharing arrangements will distribute proceeds without transferring ownership rights, reducing legal and reputational risk.

66. **Land tenure (medium risk).** Land tenure security remains a material consideration for project effectiveness, particularly in upland and remote areas of the six target provinces where customary, community-based and shifting cultivation practices are prevalent but often not fully documented in formal land and forest registers. This creates a two-fold challenge: forest-dependent households may have limited incentive to engage in long-term forest conservation activities if their land-use rights are not formally recognized; and benefit-sharing arrangements may lack perceived legitimacy if implemented in areas where tenure status remains ambiguous. The proposal addresses this through a sequenced approach: participatory land-use planning exercises to identify and map customary and community claims; coordination with national land administration reforms under the Land Law 2024 to formalize use rights through appropriate mechanisms (forest allocation, land-use certificates, community contracts); and a benefit-sharing design that accommodates both formally documented and provisionally recognized land users, consistent with national law and community consensus. Implementation timelines for tenure formalization will need to be harmonized with project activity schedules and should include contingency mechanisms to operate in areas where tenure formalization is in progress. Success will depend on close coordination and engagement between the Ministry of Agriculture and Environment, provincial authorities and land administration agencies, with monitoring embedded in the SIS and project monitoring and evaluation framework.

67. **SIS implementation (low risk).** Viet Nam's phased implementation must be managed to maintain compliance with international standards and secure RBPs. The SIS currently leverages existing national databases and incorporates alternative monitoring arrangements (the Forest Carbon Partnership Facility, LEAF) to track safeguards compliance in the event of incomplete information or sectoral transitions. However, frequent interruptions in data flow, partial public access to key sources and inconsistent system links, especially following forestry sector restructuring in 2023, pose institutional and technical threats to transparent and systematic safeguard reporting. Additional risks stem from uneven cross-ministerial engagement, making it challenging to collect feedback and maintain comprehensive coverage of REDD+ activities. Mitigation priorities include restoring technical infrastructure, re-establishing direct database connections and adopting a unified safeguards approach for integrating diverse programme requirements (UNFCCC, GCF, Forest Carbon Partnership Facility, LEAF, etc.). Ongoing attention is required to ensure SIS resilience, data transparency and systematic safeguards monitoring.



68. **Leakage (medium risk).** Leakage prevention is supported through annual forest monitoring and taking periodic national forest inventories under a national-scale measurement, reporting and verification system, which is effective in minimizing domestic leakage. International leakage risks are addressed through regional cooperation mechanisms, although additional support and enforcement may be required to strengthen their effectiveness (i.e. strong enforcement of the memorandum of understanding versus cooperation efforts alone).

69. **Disbursement plan (low risk).** Proceeds will be disbursed to the AE in a single tranche, consistent with the REDD+ RBP pilot project. This creates implementation risks where subnational capacity varies, potentially affecting the pace of fund deployment. These risks are considered manageable and will be addressed through phased planning, performance-linked disbursements, hands-on support and close financial oversight, with associated costs covered under the AE fee.

3.3.4. **Compliance risk (medium risk)**

70. Compliance risk is influenced primarily by a multi-tiered implementation structure comprising a central project management unit and multiple provincial units responsible for procurement and financial management. Although no direct cash transfers to beneficiaries are envisaged, multiple fund flows to executing entities increase exposure to potential misuse of funds and inconsistent application of financial and fiduciary controls, particularly in a context of varying subnational institutional capacity.

71. Risk mitigation measures are embedded in the project's design and oversight framework. As an accredited entity, JICA applies its fiduciary principles and standards, including KYC, anti-money laundering and counter-terrorist financing (AML/CFT), anti-corruption, and sanctions screening, in line with the Accreditation Master Agreement. Funds are disbursed solely through bank transfers to designated accounts, supported by semi-annual financial reporting, internal audits by the Ministry of Agriculture and Environment, and annual independent third-party audits. Continuous sanctions screening against UN Security Council lists, codes of conduct, whistleblower protections, and mandatory compliance training are formalized in the Project Implementation Manual and contractual arrangements. National-level safeguards, including Vietnam's evolving AML/CFT and anti-corruption regulatory framework and the REDD+ registry, further mitigate risks of money laundering, terrorist financing, prohibited practices, and double payment.

72. Residual risks remain due to the multi-tiered implementation structure and reliance on consistent enforcement of controls at provincial level. However, the absence of cash transfers, strong fiduciary oversight by JICA, structured audit mechanisms, and enhanced sanctions and compliance procedures significantly reduce both likelihood and impact. On balance, the residual compliance risk is assessed as **Medium**.

3.3.5. **GCF portfolio concentration risk (low risk)**

73. If approved, the impact of the proposal on the GCF concentration risk would remain within the monitoring thresholds of the risk appetite statement across results areas, single proposal exposure and AE concentration.

3.3.6. **Conclusion**

74. It is recommended that any approval by the Board be made by considering the above points.



Summary risk assessment		Rationale
Overall project	Medium	The proposal presents moderate execution risks owing to limited subnational capacity, land tenure insecurity and the single-tranche disbursement modality common to all REDD+ RBPs. These risks are recognized and will be mitigated through institutional support, participatory planning and performance-based fund allocation, while the overall GCF portfolio concentration remains low.
Accredited entity/executing entity capability	Low	
Project-specific execution	Medium	
Compliance	Medium	
GCF portfolio concentration	Low	

3.4 Results monitoring and reporting

75. The funding proposal review was undertaken as per decision B.39/17, which called for the RBP pilot programme terms of reference approved at B.18 to be followed for this project. In view of this, the requirements under the GCF evaluation policy and the Integrated Results Management Framework do not apply to this project. However, the following arrangements for monitoring, reporting and evaluation prescribed in the funding proposal should be noted:

- (a) The reporting of the project will be undertaken following the simplified annual performance report, for which a specific template has been developed by the Secretariat. The frequency of reporting will be annually, in line with the accreditation master agreement;
- (b) The detailed monitoring and evaluation plan, including indicators for non-carbon benefits and reporting protocols, will be developed and validated during the inception phase;
- (c) The monitoring of the use of proceeds will be conducted at the main activity level in accordance with the description provided in the funding proposal; and
- (d) JICA will conduct additional monitoring and evaluation activities at its own expense, including a mid-term review (year 3) and final evaluation, in compliance with the JICA evaluation policy.

3.5 Legal assessment

76. The legal arrangements for the project will be based on the accreditation master agreement between GCF and the Accredited Entity which has been signed and is effective (the “AMA”). Consequently, they will consist of a project-specific funded activity agreement which incorporates the AMA.

77. The Accredited Entity has not provided a legal opinion/certificate confirming that it has obtained all internal approvals and it has the capacity and authority to implement the project.

78. The proposed project will be implemented in Viet Nam (the “Host Country”), a country in which GCF is not provided with privileges and immunities. This means that, amongst other things, GCF is not protected against litigation or expropriation in this country, which risks need to be further assessed. Moreover, the ability of GCF to undertake redress activities and/or investigations

in the Host Country may be hindered due to the absence of privileges and immunities for relevant GCF personnel.

79. Therefore, it is recommended that the Board considers whether disbursements of GCF proceeds should only be made after GCF has obtained satisfactory protection against litigation and expropriation in the Host Country, or has been provided with appropriate privileges and immunities for GCF and its personnel.

80. GCF holds industrial property protection for its combined logo (sphere with the words “Green Climate Fund”) in the Host Country.

81. To facilitate prompt implementation of the project, it is recommended that any approval by the Board is made subject to the following conditions:

- (a) Submission by the Accredited Entity to GCF of a certificate or legal opinion, in form and substance satisfactory to the GCF Secretariat, within 120 days after Board approval, confirming that the Accredited Entity has obtained all final internal approvals needed by it and has the capacity and authority to implement the proposed project;
- (b) Signature of the funded activity agreement in a form and substance satisfactory to the GCF Secretariat within 180 days from the date of Board approval, or the date the Accredited Entity has provided a certificate or legal opinion confirming that it has obtained all final internal approvals, whichever is later; and
- (c) Completion of the legal due diligence to the satisfaction of the GCF Secretariat prior to the signature of the funded activity agreement.

AnnexScorecard

Section A: Proposed and projected REDD+-plus results		
Criteria	Status (Yes/No)	Remarks
Does the total volume of achieved results indicated in the proposal match the results indicated in the biennial update report (BUR) during the results period (31 December 2013 to 31 December 2018)?	Yes	<p>The FP indicates that the volume of emission reduction and removals enhancement for 2014 is 56,799,260 tCO_{2e}.</p> <p>In the technical annex, results are provided as the average annual results over the period 2010-2018. The technical annex indicates that the annual results in that period are 18.293 MtCO₂/year of reduced emissions and 38.506 MtCO₂/year of increased removals, combining to 56.799 MtCO₂/year of achieved results. This is also indicated in the Lima Hub and in the RBP Funding proposal.</p> <p><i>Note:</i></p> <p><i>Viet Nam has proposed an adjustment to the FREL/FRL to account for the effect of the Programme 661. This was part of a nation-wide effort to reforest five million hectares in the period 1998-2010. The removals associated to the Programme 661 come from the plantation activity and amount to 123 MtCO_{2e} over the programme period. The adjustment made by Viet Nam to the FREL adjusts its FRL by removing this amount. The technical annex indicates that if the FREL/FRL is not adjusted to the results of the Program 661, the annual net emission reductions will be 48.616 MtCO₂.</i></p>
Is the volume of achieved results offered to the pilot programme equal to or less than the total volume of achieved results indicated in the BUR during the results period?	Yes	The volume of achieved results offered to the pilot programme is 18,720,000 tCO _{2e} which is less than the total volume of achieved results indicated in the BUR for 2014.
Is the expected volume of REDD-plus results to be achieved significant compared to the overall level of REDD-plus results achieved in the current funding proposal being submitted?	Yes	In Viet Nam's technical annex submitted to the UNFCCC, the reported emission reduction results are presented as average annual values for the entire period 2010-2018. This means the same annual result figure is applied uniformly across each year of the results period. However, only the result corresponding to the year 2014 is offered to the Green Climate Fund (GCF) for results-based payment.

Is the total volume expected to be submitted to the pilot programme within the available allocation of funding for the pilot programme and below the cap per country?	N/A	The pilot programme finished in 2022 and the available funding was exhausted in 2020. This GCF RBP proposal from Viet Nam is one of the four pending REDD+ RBP concept notes that were submitted during the pilot programme but after the funding was exhausted. Viet Nam is eligible to submit its REDD+ RBP funding proposal in accordance with the terms of reference of the pilot programme, but the cap on funding per country is no longer applicable, since the pilot programme has concluded.
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Section B: Carbon elements

B.1. Forest reference emission level/forest reference level (FREL/FRL)

Criteria	Score	Remarks
(i) Is the FREL/FRL consistent with the greenhouse gas (GHG) inventory, including the definition of forest used?	0	<p>In the report of the technical assessment (TAR) of the proposed forest reference emission level of Viet Nam, the assessment team (AT) found that Viet Nam submitted its first biennial update report (BUR) in 2014. The greenhouse gas (GHG) inventory provided in its BUR showed a net sink for 2010, while the sum of the FREL/FRL shows a net source. The TAR concluded that the FREL/FRL was therefore not consistent with the GHG inventory data. The AT noted that this is a priority area for future technical improvement. No other FREL/FRL has been submitted by Viet Nam to improve the consistency.</p> <p>In the 2021 technical report on the technical analysis of the technical annex to the third biennial update report of Viet Nam (see section 2b), it is noted that in response to a question from the LULUCF experts, Viet Nam explained that there were still discrepancies in the methodologies used in relation to the GHG inventory and REDD+ activities, but that it has made some progress in reducing discrepancies between the estimates in the GHG inventory for the LULUCF sector and the FREL and FRL.</p>
(ii) Is the FREL/FRL based on historical data and is it equal to or below the average annual historical emissions during the reference period, unless a country is an HFLD country?	2	<p>The emission in the FREL represent the average annual historical emissions during the historical reference period 1995 – 2010.</p> <p>No adjustment was applied to the emissions in the FREL. Viet Nam applied an adjustment to its FRL representing removals. The adjustment changed the FRL from – 47,786,072 t CO₂ eq/year to –39,602,735 t CO₂ eq/year. This adjustment is intended to reflect the estimated effect that Programme 661 which aimed to establish 5 million ha forest over the 12-year period 1998–2010.</p>

		By using the adjusted FRL, which incorporates updates reflecting activities such as large-scale afforestation and reforestation programs like the Program 661, the volume of emission reductions credited to REDD+ interventions has increased compared to earlier, unadjusted estimations. This decision signals Vietnam's intent to align with evolving methodological standards and maximize the recognition of its climate mitigation efforts within international frameworks and financial mechanisms.
(iii) Is the FREL/FRL in accordance with the guidelines in UNFCCC decision 12/CP.17?	2	No significant issues were raised on the FREL/FRL compliance with the guidelines in decision 12/CP.17. The AT noted that the data and information provided in the technical annex are considered to be complete and mostly transparent, consistent and accurate.
(iv) Are the data and information provided for the FREL/FRL transparent? (Has information been provided to allow an understanding of how UNFCCC guidance on submission of information on reference levels has been addressed?)	1	In the TAR, the AT noted several issues on transparency. One issue that was raised and resolved was the inclusion of the activity data and emission factors. As a result of the facilitative exchange, Viet Nam included the activity data and emission factors used in the construction of the FREL/FRL annexes to its modified submission. In addition, Viet Nam shared the calculations made in the construction of its FREL/FRL with the AT separately during the technical exchanges. The AT considered that this inclusion in the modified submission enhanced transparency. Another significant issue is that the AT noted that the consideration of the dynamics of land-use change, Viet Nam used ecoregional activity data and emission factors and summed these in the construction of its national FREL/FRL. During the technical exchange, Viet Nam indicated that forests with emission/removal factors that are equal to zero were also included in the construction of its FREL and FRL. The AT suggests that Viet Nam considers specifying clearly the total forest area considered under each activity in the construction of its FREL and FRL to enhance completeness and transparency in future submissions.
(v) Is the FREL/FRL complete? (Has information been provided that allows for the reconstruction of the FREL/FRL?)	2	No significant issues were raised on the completeness of the FREL/FRL

<p>(vi) Is the FREL/FRL consistent? (Were data and methodologies applied consistently over the time series used for the construction of the FREL/FRL?)</p>	<p>1</p>	<p>In the TAR, the AT noted several significant issues related to consistency that were not resolved due to the limitation of time and data</p> <p>During the TA, Viet Nam provided information on the generation of historical forest maps. Viet Nam indicated that different international technical assistance was obtained to improve the maps. The AT acknowledged the effort that went into building the time series of land-cover maps but noted that maintaining consistency in the interpretation of the images is necessary. The AT is of the view that the use of a consistent approach to geospatial image interpretation across the time series, could ensure coherent interpretation while improving accuracy and identifies this as an area for future technical improvement.</p> <p>The TAR notes that for Viet Nam’s original submission of its proposed FREL/FRL, average carbon stock estimates were obtained from NFI cycle IV (2010) because the assessment of uncertainty on the quality of data from past NFI cycles had not been completed. The AT noted that Viet Nam could provide information on how consistency of data has been ensured, such as correction or treatment of missing data within NFI cycles and factors contributing to the decline in carbon stocks between the inventory cycles, in its future FREL/FRL submissions.</p> <p>The AT noted that different emission factors were used between the periods 1995–2000, 2001–2005 and 2005–2010 and carbon density was on a declining trend for most forest types. The AT noted that the decline in forest carbon stocks could potentially be due to the number of plots assessed or sampling different plots within the forest types between the NFI cycles. However, Viet Nam informed the AT that the sampling design remained consistent between all the NFI mapping cycles and that the differences are potentially due to changing the number of plots assessed. The AT encouraged Viet Nam to ensure the time-series consistency of its carbon density estimates and identifies this as an area for future technical improvement.</p>
<p>(vii) Is the FREL/FRL accurate? (The data and methodologies used neither over- nor under-estimate emissions and/or removals during the reference period, so far as can be judged.)</p>	<p>1</p>	<p>In the TAR, the AT noted several significant issues related to accuracy.</p> <p>First, the AT noted that deforestation estimates were calculated by multiplying area activity data and biomass carbon stock densities. Subsequent biomass carbon stock</p>

		<p>density (for non-forest land following deforestation) is assumed to be zero as with the standard convention in REDD+ accounting. The AT noted that this assumption is reasonable when forest is converted to settlements or annual crops but may not be the case when forest is converted to perennial tree crops. The AT considered that it may be useful to assess post-conversion removals as an area for future technical improvement.</p> <p>Second, the AT noted that in the case of the activities reducing emissions from forest degradation and restoration (enhancement of forest carbon stocks), the emission factor is the difference in biomass carbon stock density between the two forest types involved in the transition. In the case of reforestation, newly established forests are assumed to have the carbon stock density of the corresponding forest type, as derived from the NFI. Viet Nam noted that it presented the number of hectares for each type of forest transition in each of the ecoregions and for each of the five-year inventory cycles in its modified submission. This information was presented in forest and land-use change matrices in the modified submission. The AT suggested that Viet Nam considers providing time-series information on forest and land-use transitions (such as natural forests to plantations, or vice versa, or forest transitions to other forest types such as evergreen broadleaf or mixed timber, including bamboo or mangrove forest) in order to improve the accuracy of the corresponding estimates of emissions and/or removals in future FREL/FRL submissions.</p>
<p>(viii) Have all REDD plus activities that are significant sources of emissions been included?</p>	<p>2</p>	<p>The AT notes that Viet Nam included in its FREL/FRL three of the five activities identified in decision 1/CP.16, paragraph 70, namely (1) reducing emissions from deforestation, (2) reducing emissions from forest degradation and (3) enhancement of forest carbon stocks.</p> <p>The TAR notes that Viet Nam included conservation of forest carbon stocks in the FRL in its original submission. The AT raised concerns on the assumptions made about no net change of carbon stocks under forest conservation that was not supported by literature. After technical exchanges with the AT during the TA, Viet Nam decided not to include the activity in the modified submission and the AT was of the view that these constitute significant improvements in the accuracy of the data submitted and in the construction of the FREL/FRL.</p>

		<p>The TAR also notes that Viet Nam indicated that the activity sustainable management of forests, owing to the unavailability of data on exact boundaries of areas, was included as part of the activities related with conservation of forest carbon stocks and/or restoration.</p> <p>The TAR notes that although the modified submission does not include conservation of forest carbon stocks and sustainable management of forests, Viet Nam considers those two activities to be included as part of forest degradation or restoration (enhancement of carbon stocks) due to the inability to be clearly spatially mapped, and thus aggregated these activities into broader land use transition categories</p>
(ix) Have all of the most significant pools been included?	1	<p>The TAR notes that the proposed modified FREL/FRL includes the above- and below-ground biomass pools. The soil organic carbon and dead organic matter pools are not included due to the lack of reliable time- series data for the whole country.</p> <p>In the TAR, the AT considers that those pools are likely to follow the trend of the biomass pools (which are likely to be the largest and most dynamic pools) and therefore their omission at this stage can be justified under a stepwise approach. This conclusion would not necessarily hold for drained organic soils, but the AT understands that the area of organic soils likely to be affected is small in Viet Nam (less than 0.04 per cent of the land area). The AT was informed that future cycles of the NFI may include measurement of dead organic matter and soil organic carbon pools. It commended Viet Nam for considering including other carbon pools as part of its future improvements.</p>
(x) Have all gases that are a significant source of emissions been included?	2	<p>The TAR notes that the proposed FREL/FRL includes only CO₂ emissions and removals. Although it was noted in the modified submission that non-CO₂ gases are emitted during forest fires, those emissions were estimated to account for less than 0.1 per cent of the total national emissions.</p> <p>In the TAR, the AT notes that potentially, fires are the main source of forest-related non-CO₂ gases. The AT also notes that methane and nitrous oxide emissions from forest land are reported in the BUR at about 0.2 per cent of net total emissions from forests. Viet Nam indicated that forest fires are one of the key drivers of deforestation and forest degradation, potentially contributing to carbon stock reduction in 7 out of 12 forest types, ranging from 6 to 21 per cent between the NFI cycles, as shown in table 6 of the</p>

		modified submission. However, Viet Nam noted that data on forest types that have been impacted by fires that would allow for the accurate estimation of the corresponding emissions are not available. An approximate estimation was made using national statistics and IPCC tier one combustion factors, which indicated that forest fires were responsible for less than 0.1 per cent of Viet Nam's non-CO ₂ emissions in the period 2000–2010. The AT suggests that Viet Nam assess the effects of forest fires on the resulting non-CO ₂ emissions from deforestation and forest degradation, and identified this as an area for future technical improvement
(xi) Is the information provided in the construction of the FREL/FRL (data, methodologies and estimates) guided by the most recent applicable IPCC guidance and guidelines as adopted by the Conference of the Parties?	1	In the TAR, it is noted that Viet Nam used the IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry for estimating emissions and removals for the proposed FREL/FRL, while the estimates of root-to-shoot ratio and carbon fraction were based on values provided in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.
(xii) Have any significant issues related to the application of IPCC guidelines/good practice guidance been raised in the TA report?	2	No significant issues have been raised.
(xiii) What is the reference period for the FREL/FRL?	2	The historical reference period for the FREL/FRL of Viet Nam is 1995 – 2010 (15 years).
(xiv) How does the reference level for the results included in the proposal compare to the previous reference level that applies to the same area?	1	No previous FREL/FRL has been submitted by Viet Nam.
(xv) Has the country provided information on aggregate uncertainties, taking into account national capabilities and circumstances?	0	Vietnam's FREL/FRL was submitted for UNFCCC technical assessment in 2017, before guidance on aggregate uncertainties for REDD+ reference levels became broadly adopted in 2019. The TAR notes that estimates of uncertainties were made separately for activity data and emission factors. No aggregate uncertainties have been provided.
Criteria		
Section 2b. REDD+ results reporting	Score	
(i) Are the reported results in the technical annex to the BUR consistent with the FREL/FRL (including the same pools, activities and gases)?	2	In the technical report on the technical analysis (TATR) of the technical annex to the third biennial update report of Viet Nam, the LULUCF experts concluded that the results presented of implementing the activities reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks are mostly consistent with the assessed FREL and FRL.

		It is noted that the results estimated in the RBP Funding Proposal rely on FREL/FRL values that remain unadjusted for the outcomes of Program 661.
(ii) Are the data and information provided in the technical annex transparent? (Has information been provided to allow an understanding of how UNFCCC guidance on results reporting has been addressed?)	2	In the TATR, it is noted that as part of the TA process, Viet Nam provided additional information, on developing AD and EFs. The LULUCF experts commend Viet Nam for its efforts to increase the transparency and ensure the completeness of the data and information provided by sharing additional reports and spreadsheets with the LULUCF experts during the TA, thus allowing for reconstruction of the results, and by mentioning its intention to make the reports shared with the LULUCF experts and listed in annex III publicly available online after the TA process
(iii) Are the data and information provided in the technical annex complete? (Has information been provided that allows for the reconstruction of the results?)	2	In the TATR, the LULUCF experts concluded that Viet Nam provided most of the information necessary for reconstructing the results of implementing the activities reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks and that the data and information provided in the technical annex was to be complete
(iv) Are the data and information provided in the technical annex consistent? (Were data and methodologies applied consistently over the results time series?)	1	In the TATR, the LULUCF experts concluded that Viet Nam provided most of the information necessary for reconstructing the results of implementing the activities reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks, and that the data and information provided in the technical annex are mostly consistent. No significant issues were raised on the consistency of the data and information over the results time series.
(v) Are the data and information provided in the technical annex accurate? (Does the annex neither over- nor underestimate emissions and/or removals?)	1	In the TATR, the LULUCF experts noted two issues related to the accuracy of the data and information provided in the technical annex: It was noted that the emission factors (EFs) used for 2011–2018 were estimated by comparing forest carbon stocks for each land-use and land-cover category between NFIMAP cycles 4 (2006–2010) and 5 (2016–2020). The LULUCF experts noted that these EFs may be affected slightly by the absence of data for 2011–2015. The LULUCF experts therefore noted that ensuring the availability of continuous five-year cycles of NFIMAP in the future or aligning with another monitoring system deployed in parallel, such as the FRMS, would increase the accuracy of the emission and removal estimates and future results.

		<p>The experts noted as an area for future technical improvement the development of country-specific root-to-shoot ratios as part of the stepwise approach, which would further improve the accuracy of the estimates.</p> <p>These issues were not resolved due to the limitation of time and data but were not considered material to the accuracy of the results</p>
(vi) How many years are there between the last year of the FREL period, and the year corresponding to the results being proposed for payments?	2	<p>The historical reference period for the FREL/FRL of Viet Nam is 1995 – 2010. The year corresponding to the results being proposed for payments is 2014 so the number years between the last year of the FREL period, and the year corresponding to the results being proposed for payments is four.</p>
(vii) Has the country provided information on aggregate uncertainties, considering national capabilities and circumstances?	2	<p>In the technical annex to the third biennial update report of Viet Nam, uncertainty is provided for the Ad and the EFs. In section 2.2 of the technical annex, it is stated that for the period 2010-2018, the uncertainties of annual average emissions from deforestation and forest degradation are 5.6% and 7.3% respectively; accordingly, the uncertainty of annual average emissions is 5.0%. The uncertainties of annual average removals from reforestation and forest restoration are 5.9% and 10.6% respectively; accordingly, the uncertainty of annual average removals is 7.4%.</p> <p>In the same section the technical annex notes that the revised FREL/FRL submission does not provide the combined uncertainty. If the uncertainties of the annual average emissions and removals in the reference period (i.e., FREL and FRL) are assumed to be equal to those for the period of 2010-2018 (i.e., 5.0% for FREL and 7.4% for FRL), the aggregate uncertainty of the annual average emission reductions in the period 2010-2018 is 20.0%; and the uncertainty of the annual average removal enhancements in the period 2010-2018 is 16.8%. With that the uncertainty of the annual average net emission reductions for the period 2010-2018 is 13.1%</p> <p>In the FP, slightly different values are provided as it states that the uncertainty of annual emissions reductions for the period 2010-2018 was 28.3%; for annual removals 19.5% and for net annual emission reductions/removals, 16.1% using the same assumption where the uncertainties of emissions and removals for the period 2010-2018 are applied to the reference period,</p>

		With both calculations, aggregate uncertainties are <30% and most sources of error are considered.
(viii) Has information been provided on payments that have been (or are expected to be) received from other sources for results recognized by the country ^a from the same national or subnational area during the period for which a country is proposing to receive payments from GCF? And has the country provided sufficient assurance that results already paid for by other sources have been excluded from the total volume offered to GCF?	2	The FP states that to date, Vietnam has only received result-based payments from the FCPF Carbon Fund, whose payment period was from 1 February 2018 to 31 December 2024. There has been no other RBP or crediting schemes in the country during 2014-2018 in the country. Therefore, there are no double payments in the GCF pilot RBP payment period.
(ix) Are the results proposed to GCF for payment included in a registry or similar system, that tracks emission reductions and corresponding payments ^b to ensure there is no past or future double payment (or use) of such emissions reduction?	2	<p>The FP states that a National REDD+ registry will be developed and operationalized by Ministry of Agriculture and Environment (MAE). The approach taken to develop a REDD+ registry in Vietnam involves linking to existing management systems for land and forest resources, land registry and GHG inventory and reporting. This will allow the state to manage REDD+ credits and avoid double counting and help implement benefits-sharing of the REDD+ benefits.</p> <p>The government will create and run an emission reduction and carbon title system. Any eventual emission reduction carbon title will be attached to the land as an asset.</p> <p>In the interim, a similar system is operational. Viet Nam's REDD+ activities are centrally managed by VNFOREST/MAE to prevent overlaps and double payments. All project data (name, area, period, and payment volume) are tracked through an Excel-based system, with FCPF and LEAF also using their own international registries.</p>
Total score section B (out of 48)	36	
Any fails	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

^a Through the REDD+ national entity or focal point, where appointed.

^b For each of these results, tracking information should identify (at a minimum) the corresponding national or subnational area, the entity eligible to receive payment, the year generated, and the source of results-based payments received and, where possible, the identifying number.

Section C: Non-carbon elements*		
C.1. Cancun safeguards		
Does the summary of information ² on safeguards provide information on how each of the safeguards below were addressed and respected in a way that ensures transparency, consistency, comprehensiveness and effectiveness?		
Criteria	Evaluation (Pass/Fail)	Remarks
(i) That actions complement or are consistent with the objectives of national forest programmes and relevant international conventions and agreements.	Pass	The Viet Nam first Summary of Information (SOI) confirms that REDD+ activities are aligned with the NRAP and relevant international conventions, embedding these objectives in national programs and policy. The further development of the Safeguard Information System (SIS) is underway to ensure systematic evidence collection and reporting. Continual improvements are planned to strengthen the integration of international and national objectives
(ii) Transparent and effective national forest governance structures, taking into account national legislation and sovereignty.	Pass	Efforts to promote transparent and effective national forest governance are supported by the progressive development of the SIS, built on extensive stakeholder engagement and institutional coordination. While the SIS structure and procedures have been largely articulated, the system is in the finalization phase, with some elements still under development or pilot testing. Legal frameworks and periodic consultations provide the foundation for governance, and the operationalization of the SIS is intended to further improve accountability and transparency over time.
(iii) 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.	Pass	Viet Nam’s approach to this criterion centers on respecting the knowledge and rights of ethnic minorities and local communities, reflecting both constitutional principles and its support of international obligations such as the UN Declaration on the Rights of Indigenous Peoples (UNDRIP). While Viet Nam does not formally recognize “Indigenous Peoples” as a separate legal category, all ethnic minorities are protected by laws that guarantee non-discrimination and the right to maintain their cultural identity, language, and traditions. National REDD+ policies require robust consultation and participation frameworks focused on ethnic minorities, including grievance redress mechanisms and regular stakeholder engagement, with specific attention given to customary land tenure and traditional knowledge in policy development.

		The SIS now in advanced development, is expected to systematically document and publicly report on how these rights and knowledge are respected in REDD+ planning and implementation.
(iv) 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.	Pass	Stakeholder participation is actively promoted through REDD+ technical working groups and nationwide consultations, and this is reflected in the ongoing design refinement process of the SIS itself. Although participation is robust in planning and system design, the SIS is not yet at the stage where it routinely provides evidence of such participation in REDD+ implementation; this is anticipated following the full rollout of the system. Streamlined procedures for documenting participation will be established as part of SIS's core functions.
(v) 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.	Pass	Viet Nam's approach to conservation and enhancement of natural forests and biodiversity is explicit in the NRAP, which prohibits natural forest conversion and prioritizes co-benefits. The SIS is a tool for tracking practical outcomes. The system's full operationalization is still underway, with environmental monitoring supported by interim project-based mechanisms. Once fully operational, the SIS is intended to consolidate and provide ongoing evidence of these conservation commitments.
(vi) Actions to address the risks of reversals.	Pass	The risk of reversals is addressed in REDD+ action programme via contracts, enforcement, and monitoring, with the SIS designed to add systematic, nationwide evidence and reporting on permanence. Existing risk management relies on programmatic monitoring and law enforcement. Comprehensive evidence through the SIS will be available in the next phase of development.
(vii) Actions to reduce displacement of emissions.	Pass	Addressing the risk of emissions displacement is built into both planning and institutional design, and Viet Nam's forthcoming SIS plays a central role in documenting leakage and the effectiveness of mitigation strategies. The SIS has established frameworks but is not yet producing routine displacement evidence, which will improve as the system becomes fully functional. Ongoing adjustments and stakeholder input continue to inform this process.
C.2. Use of proceeds and non-carbon benefits		
Criteria	Evaluation (Pass/Fail)	Remarks

<p>Has information been provided on how proceeds will be used consistent with GCF policies? Has information been provided on how the proceeds will be used in a manner consistent with the country's NDC, national REDD-plus action programme and/or low carbon development plans and policies? Has information been provided on how the proceeds will be used in a manner that contributes to the long-term sustainability of REDD-plus activities, including non-carbon benefits?</p>	<p>2</p>	<p>Viet Nam has provided clear information in its funding proposal and summary documents showing that REDD-plus proceeds will be managed in accordance with GCF policies, national NDC commitments, the REDD+ action programme and low-carbon development priorities. Proceeds are intended to be reinvested transparently in forest protection, enhancement, governance, and rural development, and tracked through national registries and monitoring systems. Legal frameworks ensure alignment with climate and development objectives, and emphasize long-term sustainability and non-carbon benefits such as biodiversity, ecosystem services, and local livelihoods. Non-carbon co-benefits and ethnic minority inclusion are safeguarded in both policy and practice, supporting overall sustainable development goals.</p> <p>As is typical in RBP projects, the information and monitoring of the project from the use of proceeds will be limited, and it is difficult to measure overall impact when the project is completed. However, this stems from the overall programme design of the REDD+ RBP modality, not from Viet Nam's proposal itself.</p>
<p>Total score section C</p>	<p>2</p>	
<p>Any fails</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	

*Fail on one criteria implies failing the program.

<p>Section D: Investment framework</p>		
<p>Criteria</p>	<p>Evaluation (High/Medium/Low)</p>	<p>Remarks</p>
<p>Impact potential</p>	<p>High</p>	<p><input checked="" type="checkbox"/> The relevant mitigation and/or adaptation impact is specified.</p> <p><input checked="" type="checkbox"/> The GCF core indicators (and other indicators) are provided with specific values.</p> <p><input checked="" type="checkbox"/> Methodologies provided for calculating non-GHG indicators are clear and robust.</p>

		<input type="checkbox"/> The proposal compares the indicator values against appropriate benchmarks to demonstrate the impact potential. (NA)
Paradigm shift potential	High	<p>The proposal clearly:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> describes the potential for scaling up to the country's NDC, national REDD-plus strategy and/or low-carbon development plans and policies. <input checked="" type="checkbox"/> explains how the programme contributes to strengthening knowledge and learning. <input checked="" type="checkbox"/> describes how proposed measures will create an enabling environment and contribute to innovation, market development and transformation. <input checked="" type="checkbox"/> explains how the programme strengthens the regulatory framework and policies. <input checked="" type="checkbox"/> demonstrates paradigm shift potential for catalysing impact beyond a one-off payment.
Sustainable development potential	High	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> The proposal demonstrates environmental, social and economic impact, including the gender sensitive development impact.
Needs of the recipient	High	<p>The proposal clearly:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> describes the degree of vulnerability of country/population and demonstrates that the programme addresses the issues. <input checked="" type="checkbox"/> explains in detail how the programme addresses financial, economic, social and institutional needs.
Country ownership	High	<p>The proposal:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> sufficiently explains how the programme contributes to a national climate strategy and/or policy. <input checked="" type="checkbox"/> specifies in detail how the multi-stakeholder consultation was conducted.
Efficiency and effectiveness	High	<p>The proposal:</p>

		<input checked="" type="checkbox"/> clearly describes adequateness of the financial structure for cost-effectiveness and efficiency. <input checked="" type="checkbox"/> provides information on financial viability in the long run. <input checked="" type="checkbox"/> explains in detail the application of best practices and the degree of innovation.
Section E: GCF policies		
For the period of the results considered in the request for proposal		
Criteria	Evaluation (Pass/Fail)	Remarks
Environmental and social safeguards (ESS)	Pass	<input checked="" type="checkbox"/> Adequate and sufficient information provided in an environmental and social assessment report describing the extent to which the measures undertaken to identify, assess and manage environmental and social risks and impacts, in the context of the REDD-plus proposal, were consistent with the requirements of the applicable GCF ESS standards.
Risk assessment	Pass	<input checked="" type="checkbox"/> Adequate and sufficient information provided that allows for an assessment of the historical performance of the activities undertaken (track record) against the risk tolerance levels specified in the risk appetite statement and the criteria (where applicable) outlined in the risk guidelines for funding proposals.
Gender	Pass	<input checked="" type="checkbox"/> Adequate and sufficient information provided in the assessment describing the extent to which the measures undertaken complied with the GCF gender policy. The assessment by the AE determined the alignment of the PSB and the PLRs with its Social and Environmental Standards which include an overarching principle of gender equality and women's empowerment.
Interim policy on prohibited practices	Pass	<input checked="" type="checkbox"/> Appropriate and sufficient information provided in a due diligence report to demonstrate that no prohibited practices occurred during the implementation of the activities that lead to the REDD-plus results, such as: undisclosed prohibited practices, including money laundering and the financing of terrorism occurred during the implementation of

		results-based actions; and double payment or financing for the same results achieved.
For the use of proceeds		
Criteria	Evaluation (Pass/Fail)	Remarks
Environmental and social safeguards (ESS)	Pass	<input checked="" type="checkbox"/> Adequate and sufficient information provided in an environmental and social management framework that will describe how environmental and social risks and impacts will be identified, assessed and managed in a manner consistent with ESS standards of GCF, including the determination of the relevant environmental and social risk category of the proposed activities.
Risk assessment	Pass	<input checked="" type="checkbox"/> Adequate and sufficient information provided that details how the plan for the use of proceeds does not violate the risk tolerance levels specified in the risk appetite statement and allows for performance monitoring and evaluation against the criteria (where applicable) outlined in the risk guidelines for funding proposals.
Gender	Pass	<input checked="" type="checkbox"/> Adequate and sufficient information provided on how the AE will undertake an activity-level gender assessment and action plan once the details of the activities become known.
Monitoring and evaluation	Pass	<input checked="" type="checkbox"/> Adequate and sufficient information provided on how the activities to be undertaken with GCF proceeds comply with the GCF monitoring and accountability framework.
Policy on prohibited practices	Pass	<input checked="" type="checkbox"/> Appropriate and sufficient information provided that assures that the activities with use of proceeds will follow the interim policy on prohibited practices, such as: undisclosed prohibited practices, including money laundering and the financing of terrorism; improper subsequent use of GCF proceeds in the prohibited practices; and double payment or financing for the same results achieved, etc.
Indigenous Peoples policy	Pass	<input checked="" type="checkbox"/> Adequate and sufficient information provided on how the activities will meet the requirements of the policy and guided by the prevailing relevant national laws and/or obligations of the countries directly

		applicable to the activities under relevant international treaties and agreements.
Section F: GCF legal arrangements		
E.6.1. Legal title to REDD-plus results		
Requirement	Remarks	Status (Complete/Pending)
<input checked="" type="checkbox"/> Analysis with respect to legal title to REDD-plus results in the country is provided. It includes an analysis of entitlement to claim for the results to be paid for by GCF.		Complete
<input checked="" type="checkbox"/> A covenant provided that no other party has a competing claim to the results proposed to GCF in accordance with national policy, legal or regulatory frameworks.		Complete
Section G: Accredited entity fee		
Requirement	Remarks	Status (Complete/Pending)
Is the proposed list of activities clearly specified and justifiable as part of the AE fee?	Yes, the AE fee covers essential coordination, financial oversight and technical support roles outlined in the implementation arrangements and is justified given the Japan International Cooperation Agency's responsibilities.	Complete
Is the fee amount considered reasonable and justifiable?	Yes, the fee amount is reasonable and justified considering the Japan International Cooperation Agency's role.	Complete



Is the proposed list of activities justifiable as part of the Project Management Cost (PMC)?	Yes, the PMC covers core project management functions at the national and provincial level, including planning, monitoring and reporting.	Complete
Is the PMC amount considered adequate and justifiable?	Yes, the PMC amount is adequate given the scale of field activities across four landscapes and integration with national systems.	Complete

Independent Technical Advisory Panel's review of FP294

Proposal name:	Vietnam REDD-plus results-based payments for results period of 2014
Accredited entity:	Japan International Cooperation Agency (JICA)
Country:	Viet Nam
Project size:	Medium

I. Assessment of the independent Technical Advisory Panel

1. This is the first submission of the funding proposal titled “Vietnam REDD-plus results-based payments for results period of 2014” submitted to the independent Technical Advisory Panel (iTAP) under the results-based payment (RBP) modality. The accredited entity (AE) is the Japan International Cooperation Agency (JICA).
2. In the context of REDD+,¹ results -based payment (RBP) refers to ex-post payments made for climate change mitigation results that a country has achieved. These mitigation results are determined by comparing the greenhouse gas (GHG) emissions and carbon enhancements as defined in a country’s forest reference emission level (FREL) or forest reference level (FRL) submitted to the United Nations Framework Convention on Climate Change (UNFCCC) secretariat, and the actual GHG emissions and carbon enhancement reported in national reports to the UNFCCC known as biennial update reports (BURs).² If the net GHG emissions in the FRL/FREL are higher than the net GHG emissions reported in the BURs, the country can claim an RBP.
3. Decision B.40/16 from October 2024 established the GCF Policy for results-based payments for REDD+. The policy outlines how GCF incorporates payments for verified results of REDD+ activities into its standard project and programme activity cycle. According to the policy, such payments can apply to “REDD+ results that have been fully measured, reported and assessed in accordance with Article 5 of the Paris Agreement, the decisions of the Warsaw Framework for REDD+ of the United Nations Framework Convention on Climate Change (UNFCCC)” (decision B.40/16, annex VIII, para. 2).
4. At the thirty-ninth meeting of the Board (B.39), the Board agreed to allow, on an exceptional basis, four pending REDD+ RBP concept notes, which had been submitted to GCF before the closure of the REDD+ RBP Pilot Programme in 2022, to be submitted as funding proposals under the pilot programme (decision B.39/13, paras. (d) and (e)). The current funding proposal from Viet Nam is based on one of those concept notes. Through decision B.18/07, the Board adopted the REDD+ RBP Pilot Programme, with its accompanying terms of reference as set out in annex XI to that decision. The Secretariat has prepared the corresponding templates, which, to some extent, differ from the templates for other modalities for GCF funding proposals.

¹ Reducing emissions from deforestation and forest degradation and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries (REDD+) is a framework negotiated under the United Nations Framework Convention on Climate Change to facilitate intergovernmental cooperation on forests and climate change. Forests are vitally important for achieving the goals of the Paris Agreement, and the REDD+ framework is therefore recognized in Article 5 of the Paris Agreement. Detailed rules for REDD+ were agreed by the Conference of the Parties under the Warsaw Framework for REDD+.

² See <https://unfccc.int/biennial-update-reports>.

5. The assessment of RBP funding proposals comprises two steps. First, a backward-looking assessment is made of the net GHG emission reductions already achieved for which the proposal is requesting results-based payments. This is conducted using a scorecard defined by the Board (the scorecard for the REDD+ RBP Pilot Programme is contained in annex XII to decision B.18/07). Second, a forward-looking assessment is made of the use of proceeds (UoP, i.e. how the RBPs will be spent) and the expected non-carbon benefits, which is evaluated against the six GCF investment criteria.

6. This assessment report follows the same structure. Section 1.1 summarizes the findings of the backward-looking assessment using the scorecard. From section 1.2 onwards, the forward-looking assessment of the UoP is presented, organized according to the six investment criteria established by GCF.

1.1 Summary of scorecard results

Scorecard section		Results	
Carbon elements		Score: 36	All criteria “pass”
Non-carbon elements	Cancun safeguards	All criteria “pass”	
	Use of proceeds and non-carbon benefits	Score: 2	

7. Based on the scorecard results and following the terms of reference procedures, the independent Technical Advisory Panel (iTAP) recommends that the Board consider the following:

- (i) GCF volume of emission reductions: 14,040,000 tonnes carbon dioxide equivalent (t CO₂ eq);
- (ii) An additional 2.5 per cent for the UoP and non-carbon benefits; and
- (iii) Proposed REDD+ RBP (USD 5/t CO₂ eq)³: USD 71,955,000.

8. Viet Nam requests an RBP for the year 2014, based on verified emission reductions against its FREL. The reported results cover three REDD+ activities: (i) reducing emissions from deforestation, (ii) reducing emissions from forest degradation, and (iii) enhancement of carbon stocks. Although conservation of forest carbon stocks and sustainable forest management were not included in the FREL/FRL, Viet Nam consider those two activities to be included as part of forest degradation or restoration, because all forest and land changes were captured in the land-use conversion matrix.

9. In addition to the funding proposal package, the iTAP considered the following documents for the backward-looking assessment of the emission reduction results:

- (a) Technical Annex on REDD+ according to Decision 14/CP.19. Results achieved by Vietnam from reducing emissions from deforestation, forest degradation and increasing removals from enhancement of forest carbon stock during 2014-2018. Hano, December 2020;

³ USD 5 per tonne is the agreed price for the REDD+ RBP Pilot Programme as per decision B.18/07. Decision B.40/16 sets the price at USD 8 per tonne for the next phase of the RBPs.

- (b) “Technical report on the technical analysis of the technical annex to the third biennial update report of Viet Nam submitted in accordance with decision 14/CP.19, paragraph 7, on 16 April 2021” (UNFCCC document FCCC/SBI/ICA/2021/TATR.1/VNM);
- (c) “Report of the technical assessment of the proposed forest reference emission level of Viet Nam submitted in 2016” (UNFCCC document FCCC/TAR/2016/VMN);
- (d) “Viet Nam’s modified submission on Reference Levels for REDD+ Results Based Payments under the UNFCCC. Prepared by the Ministry of Agriculture and Rural Development, Vietnam. December 2016; and
- (e) First Summary of Information on how Safeguards for REDD+ would be addressed and respected in Viet Nam. November, 2018.

10. **Main findings on the section on Forest Reference Emission Level/Forest Reference Level (FREL/FRL):**

11. Viet Nam proposed an FREL for the activities reducing emissions from deforestation and reducing emissions from forest degradation and an FRL for the activities of conservation and enhancement of forest carbon stocks (restoration and reforestation).

12. In its scorecard assessment, the iTAP identified issues related to lack of consistency between the FREL/FRL and the GHG inventory, reduced transparency in the data provided for the FREL/FRL, reduced consistency and accuracy, reduced the number of carbon pools included and increased concerns about the use of Intergovernmental Panel on Climate Change (IPCC) data or guidelines. As a result, the FREL/FRL component received some deductions in the scorecard, in line with decision B.18/07, and the corresponding terms of reference for the REDD+ RBP Pilot Programme (see annex I for details).

13. **Main findings on the section on REDD+ results reporting:**

14. Viet Nam has reported results for a period of five years, 2014–2018 of which only part of the volume of REDD+ results achieved in 2014 are offered. The volume of achieved results offered to GCF (18,720,000 t CO₂ eq) corresponds to 39 per cent of the results achieved in 2014.

15. In its scorecard assessment, the iTAP identified issues related to reduced consistency and accuracy in the data and information, causing a score deduction, in line with decision B.18/07 and the corresponding terms of reference for the REDD+ RBP Pilot Programme (see annex I for further details).

1.2 Impact potential

Scale: Medium to high

16. The proposal for the UoP is structured around three outcomes, which together will contribute to the implementation of Viet Nam’s REDD+ Strategy (see section 1.6 for further details on policy alignment).

17. Outcome 1 focuses on strengthening institutional and regulatory systems for low-emission planning and development. According to the funding proposal, 28.6 per cent of the payment will be invested in the development and updating of policies and guidelines related to sustainable forest management, deforestation-free agriculture, the national forest monitoring system, law enforcement implementation, REDD+, as well as stakeholder coordination and capacity-building activities.

18. Outcome 2 targets the subnational level and aims to improve the management of land and forest areas. A total of 33.4 per cent of the UoP budget is allocated to this outcome, supporting forest-based interventions such as conservation of existing natural forests, enhancement of carbon stocks in plantation forests, restoration and enhancement of natural forests, and related capacity-building activities.

19. Outcome 3 focuses on the livelihood level and seeks to enhance the value of forests for local socioeconomic development. Under this outcome, 23.3 per cent of the total budget is allocated to activities promoting deforestation-free agriculture and the diversification and sustainability of livelihoods. According to the accredited entity's (AE) responses to the iTAP, the specific target products will be identified during the initial planning process in collaboration with the target provinces, taking into account local needs, potential impacts, and existing support mechanisms in each province.
20. The UoP project, with an implementation period of six years, targets key forest areas across two agroecological regions, covering approximately 5.8 million hectares of forest. This represents about 39 per cent of Viet Nam's total forest area and accounts for an estimated 47.2 per cent of the net emission reduction.⁴
21. The AE estimates a mitigation impact of 17.76 Mt CO₂ eq and an adaptation impact benefiting approximately 7.58 million direct beneficiaries.
22. The funding proposal explains how the project will address four of the five main drivers of deforestation and forest degradation: planned and unplanned conversion, logging and forest fires. However, deforestation and forest degradation associated with hydropower and other infrastructure development remain outside the direct control of the accredited and executing entities. In response to the iTAP, the AE clarified that "for hydropower and other infrastructure development, improved coordination is expected at the policy and planning levels, in line with the Law on Planning (Law No. 21/2017/QH14). The need for such policy and planning interventions will be discussed with VNFOREST/MAE [Vietnam Administration of Forestry/Ministry of Agriculture and Environment] during the initial planning process. Should specific requests arise, they would be addressed under Activity 1.1.1" (written response of the AE to the iTAP).
23. Overall, the iTAP assesses the impact potential of the UoP project as medium to high, contingent on the effectiveness of measures to reduce drivers of deforestation and forest degradation in the targeted regions, particularly those related to hydropower and other infrastructure development.

1.3 Paradigm shift potential

Scale: High

24. Viet Nam has established a comprehensive strategic framework outlining how forest resources can contribute to low-carbon development pathways. This framework is articulated through the National Strategy on Climate Change (2022), the National REDD+ Action Plan (2017), and the Viet Nam Forest Development Strategy 2021–2030 (2021). The activities to be undertaken through the UoP are well aligned with the objectives and priority areas set out in this framework and therefore have strong potential to contribute to the intended paradigm shift.
25. The funding proposal addresses several structural barriers that have historically constrained transformation of the forest sector and clearly explains how the proposed activities and outputs aim to overcome these barriers. In doing so, the project seeks to strengthen capacities for forest conservation and sustainable management at the provincial level, while also enhancing the ability of local farmers to adopt sustainable, zero-deforestation livelihood practices.
26. The project design explicitly considers complementarity with other ongoing REDD+ initiatives in Viet Nam, including those supported by the Forest Carbon Partnership Facility Carbon Fund, the GCF/International Fund for Agricultural Development (IFAD) RECAF project

⁴ Funding proposal, page 27.

(FP250),⁵ and the Leveraging Energy Access Finance Framework (LEAF) programme. Activities under outcomes 2 and 3 will focus on different geographical areas, while potential overlaps related to national-level policy support and institutional strengthening are expected to be addressed through early and proactive coordination with VNFOREST/MAE, the central government agency responsible for REDD+-related programmes and initiatives.

27. In addition, the UoP is expected to support a coherent strengthening of technical capacities at local, subnational and national levels, which is essential for promoting sustainable forest use and advancing deforestation-free agriculture over the longer term.

28. In light of the above, the iTAP assesses the paradigm shift potential of the UoP as high.

1.4 Sustainable development potential

Scale: High

29. In addition to its contribution to Sustainable Development Goal (SDG) 13 (Climate action), the UoP is expected to support several other SDGs, including SDG 2 (Zero hunger), SDG 5 (Gender equality), SDG 10 (Reduced inequalities), SDG 12 (Responsible consumption and production), and SDG 15 (Life on land).

30. The funding proposal identifies a range of non-carbon benefits (NCBs) expected to result from the UoP. Socioeconomic NCBs include promoting sustainable livelihoods and forest-related cultural values, increasing the value of forest resources (including non-timber forest products), and generating income and decent employment opportunities.

31. Environmental NCBs include the promotion of deforestation-free agriculture, forest restoration, biodiversity conservation, and the protection and proliferation of medicinal plants and related practices. The UoP is also expected to contribute to climate change adaptation through more resilient livelihood and land-use practices, thereby reducing future climate risks. Additional environmental co-benefits include reduced erosion and improved soil conservation. The proposal further states an adaptation outcome of 7.5 million direct beneficiaries and 1.7 million indirect beneficiaries, with measures building on prior experiences in the targeted regions.

32. Beyond supporting improved enforcement of forest and environmental policies and laws, the UoP is expected to deliver governance-related social NCBs, including strengthened inclusive governance at the village level, improvements in land tenure and land-use rights for local communities, and participatory forest management and planning. A notable element of the proposal is the intention to monitor progress on NCBs; the AE provided the iTAP with additional details on the monitoring and evaluation modalities for the identified NCBs in its written responses.

33. The funding proposal includes a comprehensive safeguards package, including an environmental and social assessment, an environmental and social management framework, an Indigenous Peoples' planning framework, a gender assessment and gender action plan, and a stakeholder engagement plan. The AE recognizes the risks of social disruption and potential unequal outcomes for ethnic minorities and other marginalized groups. To the extent possible at this stage, the proposal outlines mitigation measures, including the use of free, prior and informed consent (FPIC), a collaborative management approach, mandatory inclusive representation, a grievance redress mechanism, and the design of a transparent benefit distribution system.

34. In consideration of the above, the iTAP assesses the sustainable development potential of the UoP as high.

⁵ The project's full title is Achieving emission reduction in the Central Highlands and South Central Coast of Viet Nam to support National REDD+ Action Programme goals.

1.5 Needs of the recipient

Scale: High

35. Viet Nam is a lower-middle-income country in South-East Asia that has achieved sustained economic growth and significant human development progress over the past three decades. Gross domestic product per capita on a purchasing-power-parity basis is approximately USD 16,385.50 (2024),⁶ and the national Human Development Index is approximately 0.77,⁷ reflecting substantial improvements in health, education and living standards while remaining below high-income thresholds.

36. Despite these gains, development outcomes and access to services vary markedly across regions and population groups, with ethnic minorities and remote rural communities lagging behind in income, education and infrastructure access. Women, particularly in rural and forest-dependent areas, often experience limited land tenure security, restricted access to finance and extension services, and underrepresentation in decision-making, exacerbating vulnerability to shocks.

37. Viet Nam's vulnerability to climate change remains high, as captured in the Notre Dame Global Adaptation Initiative (ND-GAIN) Country Index. The country's overall ND-GAIN score is 46.0, with a vulnerability component of 0.468 and a readiness component of 0.388,⁸ indicating substantial exposure to climate and development risks and moderate capacity to adapt. Viet Nam is ranked ninety-sixth globally on the ND-GAIN index, illustrating that its adaptation needs and urgency to act remain significant despite progress in institutional and socioeconomic capacity.

38. Viet Nam needs long-term, predictable, performance-based finance to sustain national REDD+ implementation and avoid reversals in forest protection outcomes. Domestic public resources are insufficient to fully cover the costs of forest monitoring, governance reforms, enforcement, community engagement and benefit-sharing mechanisms. Without results-based incentives, there is a risk that the opportunity costs of forest conservation will exceed available public and local compensation, particularly in poorer upland provinces.

39. Key national needs include strengthening forest governance systems, securing sustainable livelihoods for forest-dependent and ethnic minority communities, enhancing gender-responsive participation and benefit-sharing, ensuring women's meaningful involvement in REDD+ decision-making and equitable access to financial and non-financial benefits, maintaining and upgrading national measurement, reporting and verification and safeguard systems, and mobilizing additional public and private co-finance, using GCF REDD+ results-based payments as a catalytic signal for long-term forest investment.

40. The funding proposal responds directly to these needs and enables Viet Nam to reinvest revenues into governance reforms, community benefit-sharing, and gender-responsive forest management.

41. Considering the above the iTAP assesses the needs of the recipient as high.

1.6 Country ownership

Scale: High

42. Annex 1 to the funding proposal contains the no-objection letter, signed in December 2025 by the Ministry of Finance of the Socialist Republic of Viet Nam, acting as the national designated authority (NDA). In addition, the Ministry of Agriculture and Environment (MAE),

⁶ See <https://data.worldbank.org/indicator/NY.GDP.PCAP.PP.CD?locations=VN>

⁷ See <https://hdr.undp.org/data-center/human-development-index#/indicies/HDI>

⁸ See <https://gain.nd.edu/our-work/country-index/rankings/>

which serves as the national REDD+ focal point, will act as the executing entity for centrally implemented activities as well as for overall project management.

43. Since 2010, the Government of Viet Nam has established a comprehensive and robust policy and institutional framework for climate change and REDD+. This framework includes, inter alia, the National Strategy on Climate Change (2011), the National Green Growth Strategy (2012), the National REDD+ Action Programme (issued in 2009 and revised in 2017), the Plan for Implementation of the Paris Agreement on Climate Change (2016), the Nationally Determined Contribution (2016), the Implementation Plan of the NDC in Agriculture and Rural Development (2023), the Viet Nam Forest Development Strategy 2021–2030 (2021), the National Forestry Plan 2021–2030, the National Plan for Implementation of the Glasgow Declaration (2023), and the national policy on payments for forest environmental services (2010)⁹.

44. With respect to climate change adaptation and forest ecosystems, the “National Adaptation Plan for the period 2021–2030 with a vision to 2050” (submitted to the UNFCCC secretariat in 2025), highlights the importance of the sustainable use of natural resources and the prevention of depletion and degradation of forests and ecosystems. The activities proposed under the UoP have been designed in alignment with the vision, objectives and strategic directions of this policy framework, and are expected to contribute directly to the achievement of its stated outcomes.

45. JICA has cooperated with the Government of Viet Nam for more than three decades and has been a key partner in REDD+ implementation since the early 2010s, with a focus on capacity building, policy development and field-level implementation of REDD+ activities. This longstanding engagement positions JICA well to provide targeted technical assistance at the livelihood level while simultaneously strengthening national and subnational institutions. Such positioning is particularly relevant for addressing persistent barriers to REDD+ implementation, including gaps in the legal framework, limited institutional and technical capacities at subnational and local levels, and the lack of sustainable livelihood options for forest-dependent communities.

46. The funding proposal includes a detailed and well-structured stakeholder engagement plan (Annex 7), developed with explicit recognition of Viet Nam’s ethnic diversity. The plan outlines mechanisms for stakeholder participation throughout project implementation, including a grievance redress mechanism, as well as monitoring and evaluation activities designed to ensure meaningful and inclusive engagement of relevant stakeholders in the activities financed through the UoP.

47. In view of the above, the iTAP assesses the level of country ownership of this funding proposal as high.

1.7 Efficiency and effectiveness

Scale: Medium to high

48. The funding proposal requests RBP of USD 71,955,000 for a portion of the emission reductions from deforestation and forest degradation in Viet Nam in 2014. These emission reductions were reported in the BUR to the UNFCCC secretariat and was subsequently technically assessed by the UNFCCC secretariat. All relevant documentation is publicly available and was reviewed by the iTAP as part of the backward-looking assessment of this funding proposal (see annex I, scorecard).

49. The price per t CO₂ eq for REDD+ RBP proposals was determined in line with the terms of reference for the REDD+ RBP Pilot Programme, as per decision B.18/07. Consistently with the

⁹ See Government of Viet Nam, Government Decree No.99 (2010) and <https://doi.org/10.17528/cifor/005066>

concept of payments for achieved emission reductions, no cofunding is included in this proposal.

50. The proposed budget allocation appears adequate for the implementation of the planned activities. Nevertheless, the iTAP notes potential risks related to the financial implications of extreme climate events on the achievement of results under outcomes 2 and 3, particularly with regard to forest management and livelihood-related activities. In such circumstances, the capacity to reallocate budgetary resources or to mobilize additional funding in response to damages caused by unforeseen extreme events may be required. The ability of the AE and the Government of Viet Nam to mobilize additional resources in the event of such climate-related shocks will therefore be important to ensure the continued efficiency and effectiveness of the UoP.

51. In view of the above, the iTAP assesses the efficiency and effectiveness of the funding proposal as medium to high.

II. Overall remarks from the independent Technical Advisory Panel

52. The funding proposal titled “Viet Nam REDD-plus results-based payments for results period 2014” requests a payment of USD 71,955,000 for 14,040,000 t CO₂ eq achieved through reduced emissions from deforestation, reduced emissions from forest degradation and enhancement of forest carbon stocks during the year 2014.

53. The iTAP and the GCF Secretariat reviewed the achieved GHG emission reductions using the scorecard methodology adopted under decision B.18/07, together with the documentation submitted by Viet Nam to the UNFCCC secretariat (see annex I). In addition, the iTAP assessed the proposed use of proceeds (UoP) against the six investment criteria established by the Board.

54. The activities to be implemented through the UoP will further advance the implementation of Viet Nam’s national REDD+ framework, while also contributing to climate change adaptation, conservation of biological diversity, and the promotion of sustainable livelihoods. The proposal applies an ethnically sensitive and gender-responsive approach that reflects the country’s social diversity and explicitly targets the most vulnerable stakeholder groups.

55. Taking into account the results of the scorecard assessment and the assessment of the proposed UoP against the six investment criteria established by the Board, **the iTAP recommends that the Board approve this funding proposal.**

Annex I: Scorecard (aligned to the funding proposal template structure)

Annex I: Scorecard (aligned to the funding proposal template structure)

Abbreviation	Official name of the document
TA-BUR	Technical Annex on REDD+ according to Decision 14/CP.19. Results achieved by Vietnam from reducing emissions from deforestation, forest degradation and increasing removals from enhancement of forest carbon stock during 2014-2018. Hano, Decembre 2020.
TATR	Technical report on the technical analysis of the technical annex to the third biennial update report of Viet Nam submitted in accordance with decision 14/CP.19, paragraph 7, on 16 April 2021. Document FCCC/SBI/ICA/2021/TATR.1/VNM
TAR	Report of the technical assessment of the proposed forest reference emission level of Viet Nam submitted in 2016. Document FCCC/TAR/2016/VMN
FREL/FRL	Viet Nam's modified submission on Reference Levels for REDD+ Results Based Payments under the UNFCCC. Prepared by the Ministry of Agriculture and Rural Development, Vietnam. December 2016
SoI	First Summary of Information on how Safeguards for Redd+ would be addressed and respected in Viet Nam. November, 2018

Section A: Proposed and projected REDD+ results		
Criteria	Status (Yes/No)	Remarks
Does the total volume of achieved results indicated in the proposal match the results indicated in the biennial update	Yes	The funding proposal includes following information:

report (BUR) during the results period (31 December 2013 to 31 December 2018)?

Year	Net Results (t CO ₂ eq)
2014	56,799,260
2015	56,799,260
2016	56,799,260
2017	56,799,260
2018	56,799,260
Total	283,996,300

* 56,799,260 tonnes of carbon dioxide equivalent (t CO₂ eq) includes 18,293,162 t CO₂ eq emission reductions and 38,506,098 t CO₂ eq removal enhancements

The TA-BUR states that “if not adjusted according to the results of the 661 Program, the average removal enhancements in the period 2010-2018 will be 30.323 Mt CO₂ and the annual net emission reductions will be 48.616 Mt CO₂” (TA-BUR, p. 7). Over the period 2014–2018 results in a total emission reduction and removals enhancement of 243,080.000 t CO₂ eq as stated in the funding proposal.

The technical annex reports annual average net emission reductions during 2010–2018 of 56,799,260 t CO₂ eq/year, comprising 18,293,162 t CO₂ eq in emission reductions and 38,506,098 t CO₂ eq in enhanced removals.

		However, Viet Nam had applied an adjustment to the FRL to exclude sinks associated with reforestation efforts under Programme 661 during the reference period. Therefore, the GCF REDD+ Results Based Payments (RBP) Pilot Programme funding proposal cites results of 48,616,000 t CO ₂ eq/year during the period 2014–2018
Is the volume of achieved results offered to the pilot programme equal to or less than the total volume of achieved results indicated in the BUR during the results period?	Yes	The volume of achieved results offered to GCF (18,720,000 t CO ₂ eq) is less than the total volume of achieved results as indicated in the TA-BUR for the results period
Is the expected volume of REDD-plus results to be achieved significant compared to the overall level of REDD-plus results achieved in the current funding proposal being submitted?	Yes	<p>Viet Nam has reported results for a period of five years, 2014–2018, and is offering only part of the volume of REDD+ results achieved in only one year (2014). The offered results are 39 per cent of the results achieved in 2014.</p> <p>From 2015 to 2018, results achieved, reported and technically assessed by the UNFCCC exceeded 225 Mt CO₂ eq – 12 times the volume offered to the GCF RBP Pilot Programme.</p> <p>Viet Nam has not yet submitted a BUR for years after the results period for the pilot programme</p>
Is the total volume expected to be submitted to the pilot programme within the available allocation of funding for the pilot programme and below the cap per country?	N/A	Since the pilot programme has concluded, it is assumed that the cap on funding per country is no longer applicable

Section B: Carbon elements		
B.1. Forest reference emission level/forest reference level (FREL/FRL)		
Criteria	Score	Remarks
<p>i) Is the FREL/FRL consistent with the greenhouse gas (GHG) inventory, including the definition of forest used?</p>	0	<p>The TAR identifies several differences in activity data and emission factors used (para. 29). The assessment team (AT) notes that “the FREL/FRL do not, at present, maintain consistency with the GHG inventory in Viet Nam’s BUR, in particular in terms of activity data and emission factors used” (para. 45). Viet Nam provided some clarifications, but the AT notes that “this is a priority area for future technical improvement, taking note of decision 12/CP.17, paragraph 8, and decision 13/CP.19, annex, paragraph 2(a)” (para. 29). The TAR provides specific areas for future improvement of consistency in paragraph 46.</p> <p>The funding proposal confirms that although there is consistency regarding forest definition, use of plot measurement data from the National Forest Inventory, Monitoring, and Assessment Program (NFIMAP), there are inconsistencies regarding scope, activity data, emissions/removals factors and methodologies.</p> <p>However, in the second GHG inventory these issues were not solved</p>
<p>(ii) Is the FREL/FRL based on historical data and is it equal to or below the average annual historical emissions during the reference period, unless a country is an HFLD country?</p>	2	<p>Yes, the TAR summarizes that “the FREL/FRL include average historical annual CO₂ emissions and removals from reducing</p>

		<p>emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks”</p> <p>An adjustment was applied to the FRL to exclude carbon sinks associated with reforestation activities implemented under Programme 661 during the reference period. The assessed FRL, after applying this adjustment, was estimated at -39,602,735 tCO₂eq per year, while the average annual removals, prior to adjustment, were estimated at -47,786,072 tCO₂eq per year.</p>
<p>(iii) Is the FREL/FRL in accordance with the guidelines in decision 12/CP.17?</p>	<p>2</p>	<p>Yes, all in all the FREL/FRL was built following the guidelines in UNFCCC decision 12/CP.17. The TAR concludes that “the information used by Viet Nam in constructing its FREL for reducing emissions from deforestation and forest degradation, and its FRL for the enhancement of forest carbon stocks is in overall accordance with the guidelines for submission of information on FRELS/FRLs (as contained in the annex to decision 12/CP.17).” (para. 41).</p> <p>Specific shortcomings (e.g. consistency issues) were considered in the corresponding specific criteria</p>

<p>(iv) Are the data and information provided for the FREL/FRL transparent? (Has information been provided to allow an understanding of how UNFCCC guidance on submission of information on reference levels has been addressed?)</p>	<p>1</p>	<p>The TAR indicates that in the modified FREL/FRL submission, Viet Nam provided in-depth information on the generation of activity data and emission/removal factors, the methodologies for estimating changes in forest carbon stocks and the associated emissions and removals. However, although the AT acknowledges Viet Nam's efforts to improve the transparency, the team identified several areas for future technical improvement that could increase transparency and completeness of data and information that will be used in future submissions</p>
<p>(v) Is the FREL/FRL complete? (Has information been provided that allows for the reconstruction of the FREL/FRL?)</p>	<p>2</p>	<p>The AT acknowledges in the TAR the efforts made by Viet Nam. However, the report identified some areas for improving the completeness of the FREL/FRL.</p> <p>During the technical exchange Viet Nam provided information that allowed the AT to use the land-use change matrices provided in the activity data report plus the carbon stock densities provided in the modified submission to cross-check deforestation, reforestation and restoration estimates</p>
<p>(vi) Is the FREL/FRL consistent? (Were data and methodologies applied consistently over the time series used for the construction of the FREL/FRL?)</p>	<p>1</p>	<p>The TAR identifies issues that can help to increase consistency including the need for maintaining consistency in the interpretation of the images, explaining how consistency of data has been ensured (para. 30), or ensuring the time-series consistency of its carbon density estimates (para. 31)</p>

<p>(vii) Is the FREL/FRL accurate? (The data and methodologies used neither over- nor under-estimate emissions and/or removals during the reference period, so far as can be judged.)</p>	<p>1</p>	<p>In the TAR, the AT noted important issues including the assumption for calculating deforestation estimates and the emission factors used for calculating the mitigation impact of areas of forest transition</p>
<p>(viii) Have all REDD-plus activities that are significant sources of emissions been included?</p>	<p>2</p>	<p>Viet Nam FREL/FRL included three of the five REDD+ activities, namely reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks. Although conservation of forest carbon stocks and sustainable forest management were not included in the FREL/FRL, Viet Nam considers those two activities to be included as part of forest degradation or restoration, because all forest and land changes were captured in the land- use conversion matrix</p>
<p>(ix) Have all of the most significant pools been included?</p>	<p>1</p>	<p>Only above-ground biomass(AGB) and below-ground biomass (BGB) were included- deadwood, litter and soil organic carbon were not included. There are some potential issues regarding the significance of soil organic carbon emissions due to burning in peat areas, but these areas are only 0.04 per cent of the forest land in Viet Nam.</p> <p>The TAR states that for the reported pools, it is assumed that the carbon stocks immediately after deforestation are zero.</p>

		Soil organic carbon and dead organic matter are not included due to a lack of reliable time-series data.
(x) Have all gases that are a significant source of emissions been included?	2	Only CO ₂ and some preliminary estimates of non-CO ₂ gases. Paragraph 35 of the TAR clarifies that “an approximate estimation was made using national statistics and IPCC [Intergovernmental Panel on Climate Change] tier one combustion factors, which indicated that forest fires were responsible for less than 0.1 per cent of Viet Nam’s non-CO ₂ emissions in the period 2000–2010”
(xi) Is the information provided in the construction of the FREL/FRL (data, methodologies and estimates) guided by the most recent applicable IPCC guidance and guidelines as adopted by the Conference of the Parties?	1	IPCC <i>Good Practice Guidance for Land Use, Land-Use Change and Forestry</i> (2003) and some specific data (root-to-shoot ratio and carbon fraction) was based on <i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
(xii) Have any significant issues related to the application of IPCC GLs/GPGs been raised in the TA report?	2	There are no major issues regarding the application of the IPCC guidelines/guidelines. However, the TAR mentions lack of information on the methodological approach used to estimate emissions and removals in future (para. 12)
(xiii) What is the reference period for the FREL/FRL?	2	The reference period is 15 years, from 1995 to 2010. TA-BUR provides clarification about the number of years as follows “The modified national FREL/FRL proposed by Viet Nam for the historical reference period 1995–2010 (split into three five-year periods)”

(xiv) How does the reference level for the results included in the proposal compare to the previous reference level that applies to the same area?	1	There is no previous reference level
(xv) Has the country provided information on aggregate uncertainties, taking into account national capabilities and circumstances?	0	There is no information on aggregate uncertainties, but the information is prior 2019 (ergo no FAIL)
Criteria	Score	
(i) Are the reported results in the technical annex to the BUR consistent with the FREL/FRL (including the same pools, activities and gases)?	2	<p>Paragraph 38 of the TATR states that “the results of the activities were reported using methodologies, definitions, assumptions and information that are mostly consistent with those used for constructing the assessed FREL and FRL”.</p> <p>Although the TATR mentions possible improvements in consistency in the areas identified for technical improvement (section II.C), the overall assessment is that the technical annex to the BUR is consistent with the FREL/FRL.</p> <p>The iTAP notes that the AT was concerned about the treatment of reforestation under Programme 661. Although an adjustment was made to remove the impact of reforestation efforts under Programme 661 from the FRL calculations, an equivalent adjustment was not implemented for the results period. Further explanations from Viet Nam noted that the potential impact of Programme 661 were likely to be quite</p>

		small but did not provide any quantitative assessment for those removals
(ii) Are the data and information provided in the technical annex transparent? (Has information been provided to allow an understanding of how UNFCCC guidance on results reporting has been addressed?)	2	The land use, land-use change and forestry (LULUCF) experts in charge of assessing the technical annex commended Viet Nam for its efforts to increase the transparency in a way that enables the reconstruction of the results (TATR, para. 17). Although the LULUCF experts mentioned the consideration of acacia under forest plantations as an area for future technical improvement (para. 26) and the need of presenting total removals with and without reforestation efforts under Programme 661 (para. 36(b)), the LULUCF experts concluded in the TATR that the data and information provided in the technical annex is mostly transparent (para. 20)
(iii) Are the data and information provided in the technical annex complete? (Has information been provided that allows for the reconstruction of the results?)	2	In the TATR, the LULUCF experts commended Viet Nam for its efforts to ensure completeness (para. 17). The data and information provided were considered as complete in the sense that allowed for the reconstruction of the results (para. 20)
(iv) Are the data and information provided in the technical annex consistent? (Were data and methodologies applied consistently over the results time series?)	1	Although the LULUCF experts noted in the TATR that Viet Nam ensured overall consistency, some issues were identified: <ul style="list-style-type: none"> - No adjustment of the potential impact of the reforestation efforts from the Program 661 in the results period. Although Viet Nam responded that the impact can be considered

		<p>as negligible (para. 15) Viet Nam did not share any quantitative assessment demonstrating that;</p> <ul style="list-style-type: none"> - Enhancement of forest carbon stocks from reforestation and from forest restoration were presented as two separate activities in its technical annex. But they should be considered together to maintain consistency with decision 1/CP.16, paragraph 70(a), (b) and (e) (TATR, para. 14(b)); - Reduced consistency due to the treatment of the impact of reforestation under Programme 661 between the FREL and FRL and the results can cause overestimation of the results achieved (para. 15); - An inconsistency in the time frame of the results period reported in the technical annex (para. 31); <p>Further, the funding proposal mentions potential inconsistencies vis-à-vis the measurement, reporting and verification as a consequence of the time-frame lag</p>
<p>(v) Are the data and information provided in the technical annex accurate? (Does the annex neither over- nor under-estimate emissions and/or removals?)</p>	<p>1</p>	<p>LULUCF experts were concerned about the treatment of reforestation under Programme 661.</p> <p>Although an adjustment was made to remove the impact of reforestation efforts under Programme 661 from the FRL calculations, an equivalent adjustment was not implemented</p>

		for the results period. Further explanations from Viet Nam noted that the potential impact of Programme 661 were likely to be quite small but did not provide any quantitative assessment for those removals (para. 15)
(vi) How many years are there between the last year of the FREL period, and the year corresponding to the results being proposed for payments?	2	According to the official information, the period is four years (2010–2014)
(vii) Has the country provided information on aggregate uncertainties, considering national capabilities and circumstances?	2	In section 5.4 of the TA-BUR Viet Nam provides information about how combined uncertainties were calculated as part of the TA-BUR and the results are presented in tables 4 and 5. However, it is important to remark that uncertainty was estimated for the results period and assumed to be equal for the FREL/FRL. Therefore, it is considered that the assumptions and sources of uncertainties were not properly identified and assessed for their relative contribution. As the criterion on aggregated uncertainty for the FREL/FRL has zero points in the section above, the iTAP does not make a reduction here
(viii) Has information been provided on payments that have been (or are expected to be) received from other sources for results recognized by the country ^a from the same national or subnational area during the period for which a country is proposing to receive payments from GCF? And has the country provided sufficient	2	There is information about how this is expected to happen and about result-based payments from the Forest Carbon Partnership Facility (as the only case in the country)

assurance that results already paid for by other sources have been excluded from the total volume offered to GCF?		
(ix) Are the results proposed to GCF for payment included in a registry or similar system, that tracks emission reductions and corresponding payments ^b to ensure there is no past or future double payment (or use) of such emissions reduction?	2	<p>Section B.2.2viii) of the funding proposal explains both, the planned registry system and the current interim system as follows: “The planned system will link existing management systems for land and forest resources, land registry and GHG inventory and reporting. This will allow the state to manage REDD+ credits and avoid double counting and also help implement benefits-sharing of the REDD+ benefits” (p. 9.)</p> <p>With regard to current activities documenting other (possible) payments, the funding proposal clarifies that “there are some other ongoing REDD+ RBP or carbon credit projects including GCF pilot RBP program and Leveraging Energy Access Finance Framework programme, all of which are managed under a single national agency, VNFOREST/MAE. All the information including, but not limited to, the project name, the target area, payment/accounting period, and payment volume have thus been collected and recorded by VNFOREST/MAE on its Excel-based recording system to avoid overlaps and double payments” (p. 10). The funding proposal includes a screenshot of the above-mentioned Excel-based system</p>
Total score section B (out of 48)	36	
Any fails	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

^aThrough the REDD-plus national entity or focal point, where appointed.

^bFor each of these results, tracking information should identify (at a minimum) the corresponding national or subnational area, the entity eligible to receive payment, the year generated, and the source of results-based payments received and, where possible, the identifying number.

Section C: Non-carbon elements		
C.1. Cancun Safeguards		
Does the summary of information on safeguards provide information on how each of the safeguards below were addressed and respected in a way that ensures transparency, consistency, comprehensiveness and effectiveness?		
Criteria	Evaluation (Pass/Fail)	Remarks
(i) That actions complement or are consistent with the objectives of national forest programmes and relevant international conventions and agreements.	Pass	The National REDD+ Action Programme (NRAP) has been designed in compliance with the policies and laws of Viet Nam and is consistent with international treaties and agreements that Viet Nam has participated in or signed.
(ii) Transparent and effective national forest governance structures, taking into account national legislation and sovereignty.	Pass	<p>Transparent national forest governance structures are defined as those that ensure access to information and uphold accountability.</p> <ul style="list-style-type: none"> • Access to information is legally recognized, with various policies, laws and regulations outlining the methods, procedures and formalities for exercising this right. These laws also require the proactive dissemination of relevant information. • The current legal framework promotes accountability and anti-corruption efforts, including in the forest sector. It establishes dedicated institutions responsible for enhancing transparency in forestry activities,

		<p>including the supervision and monitoring of financial resources.</p> <p>To establish effective forest governance, the legal framework outlines mechanisms and institutional arrangements that support cross-sectoral coordination.</p> <p>In addition, to strengthen governance effectiveness, Viet Nam’s legal system explicitly recognizes the right to access justice in decisions related to land management. It ensures access to dispute resolution mechanisms at all administrative levels, as well as to legal services and support. The framework also guarantees access to appeals, remediation, compensation and the enforceability of legal decisions</p>
<p>(iii) 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.</p>	<p>Pass</p>	<p>Due to the country’s historical context, the term “Indigenous Peoples” is not used in Viet Nam. The country comprises 54 ethnic groups.</p> <p>There are no ethnic-specific areas in Viet Nam, nor areas equivalent to what might be referred to as “Indigenous Peoples’ territories” in other parts of the world.</p> <p>In Viet Nam, the rights of ethnic minorities and local community members include the same rights guaranteed to all citizens under the Constitution of Viet Nam (2013), along with specific rights established and emphasized in particular policies, laws and regulations (PLRs)</p>

<p>(iv) 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.</p>	<p>Pass</p>	<p>REDD+ stakeholders in Viet Nam have been identified through the country's sectoral legislation, as well as through stakeholder analyses conducted during the development of Viet Nam's readiness preparation proposal for the Forest Carbon Partnership Facility Readiness Fund and by the United Nations Collaborative Programme on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries.</p> <p>The <i>Ordinance on the Implementation of Democracy in Communes, Wards and Towns</i> (2007) sets out the requirements for effective public participation. It defines what citizens must be informed about, what they are entitled to discuss and vote on, discuss and decide, comment on prior to a competent authority's decision, and monitor</p>
<p>(v) 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 12 protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits.</p>	<p>Pass</p>	<p>REDD+ Policies and Measures (PaMs) will not be used to convert natural forests into plantation forests or for any other non-forest land-use purposes. The development and implementation of the NRAP and provincial REDD+ action plans will be carried out in accordance with Viet Nam's legal provisions on natural forest protection and biodiversity conservation.</p> <p>Proposed REDD+ PaMs will be assessed and designed to promote ecological, biological, climatic, sociocultural, and economic benefits throughout the implementation process of REDD+</p>

<p>(vi) Actions to address the risks of reversals.</p>	<p>Pass</p>	<p>Risks of reversals will be identified during the development stage of each REDD+ PaM. The national forest monitoring system (NFMS) will serve as the primary source of information for monitoring the implementation of REDD+ PaMs. It will track changes in forest cover and forest quality, providing essential data to guide actions aimed at reducing the risks of reversals</p>
<p>(vii) Actions to reduce displacement of emissions.</p>	<p>Pass</p>	<p>To reduce the risk of displacement, the NRAP and provincial REDD+ action plans identify the key drivers of deforestation and forest degradation, as well as opportunities for forest enhancement. They also clarify how these drivers will be addressed through the implementation of REDD+ PaMs.</p> <p>The potential social and environmental impacts of proposed PaMs are to be identified and mitigated, including conflicts related to land use in REDD+ intervention areas.</p> <p>The NFMS is expected to have the capacity to detect instances of deforestation and forest degradation which, upon further investigation, may be determined to result from displacement caused by REDD+ implementation. Continuous NFMS monitoring, combined with analysis of underlying causes, can help guide actions to reduce the risk of further displacement.</p>

		<p>In addition, Viet Nam maintains cross-border collaboration agreements on forest management and timber trade with neighbouring countries, such as the Lao People's Democratic Republic and Cambodia, which support the identification and reduction of potential regional displacement risks</p>
C.2. Use of proceeds and non-carbon benefits		
Criteria	Evaluation (Pass/Fail)	Remarks
<p>Has information been provided on how proceeds will be used consistent with GCF policies? Has information been provided on how the proceeds will be used in a manner consistent with the country's NDC, national REDD-plus strategy and/or low carbon development plans and policies? Has information been provided on how the proceeds will be used in a manner that contributes to the long-term sustainability of REDD-plus activities, including non-carbon benefits?</p>	2	<p>Section E of the funding proposal provides detailed information on how the use of proceeds will be consistent with GCF policies. In addition, the proposed activities are aligned with the Viet Nam REDD+ RBP overarching policies and investment programme.</p>
Total score section C	2	
Any fails	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Response from the accredited entity to the independent Technical Advisory Panel's assessment (FP294)

Proposal name:	Vietnam REDD-plus results-based payments for results period of 2014
Accredited entity:	Japan International Cooperation Agency (JICA)
Country:	Viet Nam
Project size:	Medium

Impact potential
The AE acknowledges that the overall impact potential is assessed as medium to high by ITAP.
Paradigm shift potential
The AE acknowledges that the overall paradigm shift potential is assessed as high by ITAP.
Sustainable development potential
The AE acknowledges that the overall sustainable development potential is assessed as medium to high by ITAP.
Needs of the recipient
The AE acknowledges that the overall needs of the recipient is assessed as high by ITAP.
Country ownership
The AE acknowledges that the overall country ownership is assessed as high by ITAP.
Efficiency and effectiveness
The AE acknowledges that the overall efficiency and effectiveness is assessed as medium to high by ITAP.
Overall remarks from the independent Technical Advisory Panel:
The AE acknowledges iTAP overall assessment and recommendation for the Board approval.



GENDER ASSESSMENT

**VIETNAM REDD-PLUS RESULTS-BASED PAYMENT
FOR PERIOD OF 2014**

Hanoi, November, 2025

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
I. INTRODUCTION	2
II. OBJECTIVES AND SCOPE OF THE ASSESSMENT	2
III. METHODOLOGY	3
IV. APPLICABLE SAFEGUARD POLICIES AND REQUIREMENTS	3
4.1 GCF Gender Policy.....	3
4.2 GCF Policy on Sexual Exploitation, Abuse, and Harassment (SEAH)	5
4.3 JICA Gender Policy	6
4.4. Vietnamese Policies, Laws, and Regulations on Gender Equality	6
V. GENDER ISSUES AND SAFEGUARDS IN VIETNAM	9
5.1. Overview	9
5.2. Education	10
5.3. Health Care	10
5.4. Employment and Economic Activities	11
5.5. Women’s Participation in Politics and Decision Making	12
5.6. Violence against Women and Trafficking in Persons.....	13
VI. GENDER ISSUES IN THE FORESTRY SECTOR AND REDD+	14
6.1. Overview of Relevant Policies.....	14
6.2. Institutional Capacity to Integrate Gender in REDD+	16
6.3. Women’s Participation and Gender Mainstreaming in the Forestry Sector and REDD+	17
6.3. Intersectionality analysis with additional consideration of vulnerable groups ...	20
6.4. Summarize the key gender and inclusion-related consultation.....	20
VII. GENDER ISSUES AND MEASURE TO BE TAKEN BY THE PROJECT ..	21
7.1. Gender Issue 1	21
7.2. Gender Issue 2	22
7.3. Gender Issue 3	22
7.4. Gender Issue 4	22
7.5. Gender Issue 5	23
7.6. Gender Issue 6	23
REFERENCES	24

EXECUTIVE SUMMARY

The primary purpose of the Gender Assessment is to describe the extent to which the measures undertaken over the period 2014-18 were implemented in a manner that was consistent with the GCF gender policy. This assessment aims to provide an overview of the gender situation in Viet Nam; to identify gender issues that may be relevant to REDD+ implementation during 2014-2018, and to suggest the remedial measures for the future REDD+ implementation. The assessment was based on the review of existing policies of related donors, the current situation and policies of the Vietnamese government, and the available data from studies conducted by various organizations including the United Nations and civil society organizations and multilateral development banks.

The assessment indicates that gender-oriented policies of Vietnam have been developed and theoretically met standards which are defined by GCF and JICA. In 2006, the Gender Equality Law was approved, and accordingly, the National Gender Equality Strategy 2011-2020 and the National Gender Action Plan for the period 2016-2020 have been developed and is being implemented in all 63 provinces of Viet Nam. One of the most important objectives of the Plan is to promote gender equality in recognition that women have been excluded for various reasons. The Plan aims to empower women by enhancing their participations in all processes of development programs including decision making, implementation, monitoring and evaluation (Section 3). Accordingly, general guidelines have been provided to assure women could earn as much socio-economic benefits as men could, and they shall experience no discriminations.

However, there are still some gender disparities in Vietnam forest sector as women are involved in many tasks related to forest management but most of them are not taken seriously as managers or do not actively involve in decision-making level. This situation is caused by various factors including gender discrimination, male oriented system, lack of budget for gender action plans, absence of detailed guidelines at local level, and limited gender sensitive awareness and gender sensitive programming capacity. These are areas that need to be improved for the empowerment of women and their increased participation in forest management and forest development in Vietnam.

I. INTRODUCTION

Viet Nam was among the first countries in the Asia-Pacific region to complete the Warsaw Framework for REDD+ after fulfilling the 4 areas which are pillars of the United Nations Framework Convention on Climate Change (UNFCCC) including safeguards requirements by submitting its first summary of information (Sol) on safeguards to the UNFCCC, mapping out how the country will address and respect the safeguards throughout REDD+ implementation, and also released one of the world's first fully operational, online safeguards information systems (SIS). As such, Viet Nam is now eligible to receive results-based payments (RBP) under the Green Climate Fund's (GCF) Pilot Program on REDD+.

In this context, as a REDD+ focal point in Vietnam, MARD extended an invitation to the Japan International Cooperation Agency (JICA), as accredited entity (AE) to the GCF, to prepare and submit a funding proposal to the pilot program for REDD+ results-based payments. As part of the requirements for the funding proposals to the pilot program, the AE must conduct an environmental and social assessment (ESA) that retroactively reviews the actions, for which results-based payments are requested, in order to confirm that these actions were undertaken in a manner consistent with applicable GCF Environmental and Social Safeguards (ESS) standards. The AE to the GCF must also demonstrate that their entity-level environmental and social safeguards are consistent with the GCF's safeguard framework. As such, AE should apply their own environmental and social safeguards to GCF-supported activities.

As a part of the social assessment, this gender assessment (GA) reviews retroactive alignment, with a focus on policy alignment, with JICA's Guidelines for Environmental and Social Consideration including gender area and the GCF gender policy. Besides an overview of gender situation in the country, gender issues in forestry sector shall be analyzed.

II. OBJECTIVES AND SCOPE OF THE ASSESSMENT

This GA is presented as an evaluation of the operations leading to the efforts to implement the Vietnam REDD+ strategies during the year 2014-2018 as part of the requirements for GCF REDD+ RBP. This is the payment period for the GCF pilot RBPs.

The overall objective of the gender assessment was to provide an assessment describing the extent to which the measures undertaken complied with the GCF gender policy. The specific objectives of the gender assessment include:

- To review the gender policy and requirements of GCF
- To provide an overview and comparative analysis of the legal/policy context regarding gender equality and gender issues in Vietnam

- To identify forms of gender inequalities especially unequal gender division of role and gender relations/decision-making power between men and women in forestry sector of Vietnam. It will also explore potential risks and opportunities that may occur when the proposed project is implemented
- To analyze how Vietnam government has improved such gender inequality, and to address what have remained as challenges for equal participation of women in all sectors including forestry
- To provide recommendations on actions needed to promote further the gender equality and ensure compliance with the GCF gender policy for the use of proceeds program

III. METHODOLOGY

This report was prepared based on the review of documents related to gender related policies of GCF, JICA and Vietnam. If differences or gaps are identified, there will be proposed measures to assure GCF's gender policies are fully followed in the proposed project.

In order to recognize such differences/gaps, this report focuses on:

- Reviewing GCF gender policy including one on sexual exploitation, abuse, and harassment (SEAH)
- Reviewing JICA gender policy
- Reviewing Vietnam's gender policies
- Reviewing relevant reports documenting the consideration of gender in REDD+ policy development and pilot implementation 2014-2018 including National REDD+ Action Program (NRAP) and Provincial REDD+ Action Plans (PRAPs)
- Reviewing other studies related to participation of women in forestry sector

IV. APPLICABLE SAFEGUARD POLICIES AND REQUIREMENTS

4.1 GCF Gender Policy

The gender policy commits GCF to (i) enhance gender equality within its governing structure and day-to-day operations; (ii) promote the goals of gender equality and women's empowerment through its decisions on the allocation of funds, operations and overall impact as outlined in the Gender Action Plan. These were originally adopted in Decision B.09/11 and updated following the request from the GCF Board in Decision B.12/16 and approval in Decision B.24/12.¹ It recognizes that gender relations, roles and responsibilities exercise important influence on women's and men's access to and control over decisions, assets and resources, information, and knowledge. It also recognizes that impacts of climate change can exacerbate existing gender inequalities. The Gender Policy further acknowledges that climate change initiatives are more sustainable,

¹ <https://www.greenclimate.fund/decision/b24-12>

equitable and more likely to achieve their objectives when gender equality and women's empowerment considerations are integrated into the design and implementation of projects. Further, GCF Gender Policy recognizes that women and vulnerable communities are also part of the solution to climate change and should, therefore, be effectively engaged in discussions and decisions affecting them.

The gender policy has three main objectives:

- a) To support climate change interventions and innovations through a comprehensive gender approach, applied both within the institution and by its network of partners, including accredited entities (AEs), national designated authorities (NDAs) and focal points, and delivery partners for activities under the GCF Readiness and Preparatory Support Program
- b) To promote climate investments that: (i) Advance gender equality through climate change mitigation and adaptation actions; and (ii) Minimize social, gender-related and climate-related risks in all climate change actions
- c) To contribute to reducing the gender gap of climate change-exacerbated social, economic and environmental vulnerabilities and exclusions through GCF climate investments that mainstream gender equality issues

The four guiding principles underpin the core values and premises of GCF Gender Policy and are aligned with the objectives and guiding principles of the governing Instrument. These principles include:

- ✓ **Principle 1:** The GCF Gender Policy is guided by the United Nations Framework Convention on Climate Change (UNFCCC). The GCF Gender Policy is congruent with international arrangements, in particular with the Universal Declaration of Human Rights, the Convention on the Elimination of All Forms of Discrimination against Women. The GCF Gender Policy is also guided by Article 7.5 of the Paris Agreement, where parties acknowledge that adaptation action should follow a country-driven, gender-responsive, participatory and fully transparent approach, taking into consideration vulnerable group.
- ✓ **Principle 2:** GCF hereby informs the countries that proposed activities must be informed and guided by the GCF Gender Policy and any existing applicable policies and priorities on gender equality. Women and men be provided with equal opportunity to take an active part in stakeholder consultations and decision-making during project preparation, implementation and evaluation.
- ✓ **Principle 3:** The GCF process requires AEs to undertake consultation that is gender sensitive and culturally aware, pursuant to the GCF Environmental and Social Policy and Indigenous Peoples Policy, and that

will be supported by the disclosure of relevant information pursuant to the Information Disclosure Policy of the GCF.

- ✓ **Principle 4:** GCF recognizes the importance of transparency, non-discriminatory access and accountability in all aspects of its operations. Through its Information Disclosure Policy, GCF endeavors to provide accurate, gender-related and timely information to its stakeholders and the public at large, about its policy guidelines, standards, procedures and project operations.

It is important to note the GCF requirement to integrate analysis of context and sociocultural factors underlying climate change exacerbated gender inequality and optimize the potential contributions of women and men of all ages to build both individual and collective resilience to climate change. At project implementation, monitoring and reporting stage: (a) GCF will ensure that AEs take necessary measures to implement the project-level gender action plan submitted as part of the funding proposal approved by GCF; (b) GCF will require that in implementing the project-level gender action plan, AEs will refine, as may be necessary, the gender-related baseline, indicators and targets; (c) GCF will require that AEs take the necessary measures to ensure periodic updates on the gender assessments and notify GCF when there are major changes in the design and execution of projects, or other circumstances that may affect the implementation of the gender action plan. AEs will also notify GCF of any changes in the project-level gender action plan; and (d) GCF will require AEs to monitor and report on the progress made in implementing the project-level gender action plan.

4.2 GCF Policy on Sexual Exploitation, Abuse, and Harassment (SEAH)

Sexual Exploitation and Sexual Abuse violate human dignity and universally recognized international legal norms and standards and have always been considered unacceptable. Sexual Harassment typically results from a culture of discrimination and privilege, based on unequal relations and power dynamics. The GCF Policy on the Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment (GCF, 2019b) (GCF, 2021b) establishes a zero tolerance-policy for SEAH. It sets clear obligations for GCF Covered Individuals and its Counterparties to prevent and respond to SEAH, and to refrain from condoning, encouraging, participating in, or engaging in SEAH.

In addition, GCF's Revised Environmental and Social Policy (RESP) establishes that all GCF-supported activities will commit to avoid, and wherever avoidance is impossible, mitigate the risk of SEAH to people impacted by GCF-financed activities.² RESP requires, inter alia, that in incidences of SEAH, i) there is an

² <https://www.greenclimate.fund/document/revised-environmental-and-social-policy#:~:text=BM%2D2021%2F18%3B%20applicable,considerations%20in%20its%20funded%20activities.>

established accessible and inclusive survivor-centered and gender-responsive grievance redress mechanisms in place, including specific procedures for SEAH and, and ii) modalities provide timely services and redress to survivors.

4.3. JICA Gender Policy

Like GCF, JICA also recognizes that gender equality and women's empowerment is an important indicator of inclusive and sustainable development. With this vision, JICA has developed Thematic Guideline son GAD (2009) and sector-specific Guidelines for Promoting Gender Mainstreaming into JICA Projects. JICA has established a special Office to provide necessary technical instructions as well as to assure that gender perspective is taken into careful consideration in all JICA's projects.

Additionally, JICA especially concern with gender in general, with women's empowerment in some areas including climate change, disaster management or forestry. This is indicated in the Guidelines for Promoting Gender Mainstream in Natural Environment Conservation which is developed by JICA. The Guidelines provide instructions that aim to identify gender differences or gender inequalities in various areas including forest management, access to natural resources, decision making. Based on this, the Guidelines provide detail requirements to assure that women could benefit most and any potential negative impacts on women must be mitigated

Specifically, JICA approach to gender and development include three Strategic Development Objectives (SDOs), described as below:

- Promotion of gender responsive policies, strategies, and institutions
- Promoting women's empowerment
- Promoting gender integration in programs and projects

4.4. Vietnamese Policies, Laws, and Regulations on Gender Equality

Viet Nam was one of the first countries to sign the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) in 1980, which was ratified in 1982. In the following years, the Government of Vietnam has gradually established solid legislative frameworks and policies to address gender issues and promote gender equality practice in all areas. Overall, Vietnam has a strong legal and policy framework to address gender equality. This can be seen through a series of legal and policy documents that have been issued by the Government of Vietnam to promote and ensure gender equality during the last 10 years (Pham and others, 2016).

Taking role as the umbrella legal guidelines, Vietnam's Constitution confirms "Male and female citizens are equal in all fields. The State has a policy to guarantee rights to and opportunities for gender equality. The State, society, and

families create conditions for women's full development and promotion of their roles in society. Sex discrimination is strictly prohibited". This spirit was clearly described in previous Constitutions in 1946, 1959, 1992 and has been reinforced the Constitution 2013.

The Law on Gender Equality (2006): This law provides principles of gender equality in all fields and responsibilities of agencies, organizations, families, and individuals in exercising these principles.

The Law on Domestic Violence Prevention and Control (2007): This law provides measures to prevent and combat domestic violence, and specifies behaviors that constitute domestic violence

The Land Law (2013): The law stipulates that when land-use rights, as well as ownership of houses and other assets, are jointly held by husband and wife, certificates for land-use rights and ownership of houses and other assets must bear full names of both the husband and the wife. If either name is written on the certificate, written consent from the other spouse is required for only one name to be listed on the certificate.

The Marriage and Family Law (2014): This law guarantees gender equality on ownership and inheritance of assets in cases of divorce and death. The law still has some provisions with gender discrimination, such as the different minimum age of marriage for women and men.

Civil Code (2015): Articles 36 and 37 of this law legalize sex change for transgender people and permit individuals who have undergone sex-change surgeries to change gender markers on their official documentation

Law on Elections (2015): The new Law on Elections of Deputies to the National Assembly and to the People's Councils introduces a gender quota for female candidates for elections. Clause 3 of Article 8 stipulates that the "number of female candidates to the National Assembly membership shall be proposed by the National Assembly Standing Committee at the request of the Presidium of the Central Executive Committee of Vietnam Women's Union, ensuring a minimum of 35 per cent of the final list of candidates to National Assembly membership are female".

Revised State Budget Law (2015): Clause 5 of Article 8 of the law stipulates that one of the principles on state budget management is to "prioritize allocation of budgets for achieving gender equality objectives". Article 41 of the law also stipulates that one of the bases for annual state budgeting is the implementation of gender equality tasks.

Revised Labor code (2019): The new Labor Code reduces the age gap between retirement ages of men and women from 5 to 2 years. When the Law takes effect from January 2021, the retirement age for female employees will gradually

increase to 60 years, instead of the current 55 years. Provisions in the revised Labor Code also help address sexual harassment in the workplace, wage differentials between men and women, and better protect female workers while they are pregnant and breastfeeding. Many occupations or jobs that previously banned the use of female workers are now open to women.

Importantly, the National Strategy on Gender Equality for 2011-2020 sets out goals to emphasize that gender equality is one of the key factors for enhancing the quality of people's life. The goal of the National Strategy on Gender Equality is to ensure substantive equality between men and women in terms of opportunities, participation, and satisfaction in the fields of politics, economy, culture, and society, and contribution to the nation's rapid and sustainable development. The Strategy has set out seven objectives, with one focusing on improvement of state management capacity on gender equality. In the evaluation workshop which was organized in August, 2021 by the Ministry of Labor, Invalid and Social Affairs (MOLISA), this Strategy was believed to achieve some significant results including 30.26% female members at the National Assembly and 30% at People's Committee Council at different levels. Women's participations at all areas are more active and their socio-economic status have been significantly improved (MOLISA, 2021). In addition, the National Program on Gender Equality for 2016-2020 was developed to raise public gender awareness and promote behavioral changes in gender equality; to bridge gender gap, to promote women in high-risk areas of inequality, and to contribute to successful implementation of the National Strategy on Gender Equality for 2011-2020.

Recently, the National Strategy on Gender Equality (NSGE) 2021-2030 proposes "To increase the percentage of female employees in wage employment to 50% by 2025 and about 60% by 2030". Indicator 2 of target 2 of the NSGE 2021-2030 also sets out "To reduce the proportion of employed females working in the agricultural sector to below 30% by 2025 and below 25% by 2030". Indicator 1, target 3 of the NSGE set out: Reduce the average number of hours of unpaid domestic and care work carried out by women to 1.7 times that of men in 2025 and 1.4 times by 2030.

Comparing with gender related policies of GCF and JICA, Vietnam has established comprehensive legal bases for empowering women, promoting gender equality, getting them and other vulnerable groups involved and benefit from development process of the country, and for providing necessary measures to mitigate potential negative impacts that may occur to women.

V. GENDER ISSUES AND SAFEGUARDS IN VIETNAM

5.1. Overview

According to the 2019 Human Development Report of the UNDP, Viet Nam has been performing well in terms of gender equality. The Gender Development Index value of 1.003 puts Vietnam in the top group out of 5 groups of 166 countries in the world, with Viet Nam ranking 68th out of 162 countries in Gender Inequality Index.³

The below table shows that Vietnam has quite positive ranking in terms of economic participation and opportunity for women, while health care and political empowerment still need a lot of improvement. This ranking was made by the World Economic Forum in 2021.

Table 2: Global Gender Gap Index for Vietnam

	Rank	Score
Economic Participation and Opportunities	26	0.765
Educational Attainment	94	0.982
Health and Survival	152	0.945
Political Empowerment	121	0.113

Source: World Summit Forum. Global Gender Gap Report 2021

Although remarkable progress has been made in Viet Nam to close gender gaps over the past years, some significant gender differences still remain. These differences are reflected in women's and men's contributions to productive and reproductive work, formal and informal employment and salaries, poverty levels, literacy rates, their access to and control over natural resources, migration patterns, and women's participation and representation in decision-making at different levels.

As indicated in, the UNDP report on Gender Equality Strategy 2016-2020 women also experience more difficulties in overall socio-economic development because they have to cope with various obstacles at different forms. In terms of economy, women names are not always indicated on household land use certificate and decisions related to important investment are often made by men. Socially, women have to cope with gender stereotypes which hold a belief that they are subordinate to men. Within families, they are supposed to absolutely obey their husbands. In terms of work arrangement, while taking role as key labors in farming work, they have to do many other unpaid housework which are taken for granted their responsibilities.

³<https://vietnam.un.org/en/27782-viet-nam-has-made-significant-human-development-progress-low-increases-inequality#:~:text=The%20Gender%20Development%20Index%20value,countries%20in%200Gender%20Inequality%20Index.&text=At%20the%20same%20time%2C%20it,of%20carbo n%20emission%20per%20capita.>

In forest sector, men's role in forest resource management is more active than that of women. This is indicated by the dominance of male in leadership position in forest sector from central to local level. This explains why men have more power in decision making in this sector. However, at local level, men and women have equal access to and control over land and forest resources, and this is defined in various laws including Land Law 2013 or Forestry Law 2017.

5.2. Education

With efforts from the government, In 2020, the overall literacy rate in Vietnam was at approximately 95.4% making Vietnam become one of the countries with the highest adult literacy rate in the Asia Pacific. Literacy rates are high (94.6 for women and 97% for men in 2019). Women earn significant improvement from education as regarding to school enrollment rate at primary level and lower secondary level, 92.5% of girls attend school which is in parity with male. In 2019, at the primary level, male teachers only accounted for 22.3% of the total number of teachers and around a third of the total number of teachers in upper secondary and high schools. In Universities, however, there is parity among professors (GSO, 2021).

In spite of a substantial investment increase, the network of schools, facilities and teaching materials have failed to meet the requirement of education development and quality insurance, especially those in ethnic minority areas.⁴ The rate of illiteracy among women from ethnic minorities is nearly 27 per cent, while the rate of male illiteracy is around 14%. Only 33 per cent of ethnic minority girls attend high school at the right age.⁵

5.3. Health Care

Women's health and health care in Vietnam have been significantly improved over time. Maternal mortality in Vietnam has decreased from 233 per 100,000 live births in 1990 to 69 per 100,000 live births in 2009, and then again to approximately 50 per 100,000 live births in 2015. Life expectancy at birth of Vietnamese women reached 76.1 years in 2016, higher than that of men (70.8 years). However, many women in Vietnam are still suffering from communicable diseases, especially reproductive tract problems and HIV/AIDS. Additionally Non-communicable diseases are becoming more and more prevalent among Vietnamese women.⁶

⁴https://www.tapchiconsan.org.vn/web/english/culture-society/-/asset_publisher/n17yCFQ01T3T/content/assuring-learning-rights-of-ethnic-minority-people-in-vietnam-situation-and-solutions

⁵<https://vietnamnews.vn/society/523914/ethnic-minority-women-need-more-support.html>

⁶Hoang Van Minh, Bui Thi Thu Ha, Nguyen Canh Chuong & Nguyen Duy Anh (2018) Women's health and health care in Vietnam, *Health Care for Women International*, 39:4, 364-367, DOI: [10.1080/07399332.2018.1460143](https://doi.org/10.1080/07399332.2018.1460143)

One major concern is the rise in the discrepancy in sex ratio at birth (SRB), to reach 111.5 male births for every 100 female births in 2019. Women's wages are about 8.8% lower than those of men (Demombynes and Testaverde, 2018), not taking into account differences in education or job experience. Women are overrepresented in the informal sector and in more vulnerable jobs, such as self-employment and unpaid family labor.

Ethnic minority women (EMW) in Vietnam experience disproportionately high infant and maternal mortality rates due to low social status, poverty and remoteness from health centers.⁷ Meanwhile, the percentage of ethnic minority people participating in health insurance reach 93.5% with no difference between men and women.⁸

5.4. Employment and Economic Activities

By 2019, 72% of women are in the workforce, giving Vietnam one of the highest female employment population in the world, according to the International Labour Organization (ILO, 2019). According to the Government Report about the Implementation of National Gender Equality Program, No. 474/BC-CP released on October 6th, 2020, among the employed population, women take up 47% and women constitute a critical workforce in agricultural production, especially in rural areas, where 63.4% of working women are in agriculture compared to 57.5% of working men. However, women still have to work more than men as besides 39 hours spent for work, each woman on average has to spend another 18.9 hours for housework every week. Comparing to time for housework, women have to work twice as men do (ILO, 2019). Women take more responsibility in farming, but their voices are less important. For example, men often have final voice to decide where, when to sell their farming product. Meanwhile, high dependency on land and natural resources for livelihood generation makes women more vulnerable than men.⁹ Legally, women and men have equal right to land, and this is defined in both the Land Law 2013 and the Forestry Law 2017. Name of the wives must be listed on the Land Use Certificate which used to have the husband's name only. However, in some circumstance, name of wives is still not indicated because of people's habit reliance on men.

The most updated report prepared by Vietnam General Statistics Office (GSO) indicates that Vietnam's labor force participation rate is the highest in Southeast Asia (43.9%), at 76.8% in 2019; 71.8% for women and 81.9% for men. However, women are more than twice as likely to be contributing family workers. In 2019,

⁷McBride, Bronwyn & O'Neil, John & Hue, Trinh & Eni, Rachel & Nguyen, Vu & Nguyen, L. (2018). Improving health equity for ethnic minority women in Thai Nguyen, Vietnam: qualitative results from an mHealth intervention targeting maternal and infant health service access. *Journal of public health (Oxford, England)*. 40. 10.1093/pubmed/fdy165.

⁸UN Women (2021). Gender gap persistent within and between ethnic minority people groups. Report for Vietnam

⁹The World Bank, 2018. Viet Nam Country Gender Assessment Report

2 out of 3 family workers in Vietnam were women (5 million female family workers). They represented almost one-fourth (24.1%) of rural female employment, as opposed to one-tenth (13% of 19.5 million) of male rural employment. Employment status data show a significant disadvantage for women. Wage employment is often associated with job stability. The proportion of women in wage employment has increased from 37.9% in 2017 to 43% in 2019. Only 43% of employed women are wage workers (a job category typically considered more secure), compared with 51.5% of employed men. While only 9.2% of men are unpaid family workers, the figure for women was twice as high, 19.4% in 2019. Although the proportion of labor in the agricultural sector is decreasing, it still accounts for 35.9% among employed women and 33.2% among employed men in 2019. In terms of payment, female workers are nearly 30% lower than that of male workers (GSO, 2021).

Meanwhile, not only women are facing obstacles to access their land right but are they experiencing inequalities in other legal forms of forest tenure such as lease of forest land, green books or forest protection contracts. This is determined by not only existing legal regulations, but also by cultural norms. Meanwhile, contracts for forest service were given to the head of households who are men mainly. These reflect the fact that women are likely not clearly targeted as REDD+ beneficiaries (Pham and others, 2016). In agricultural and forest sector, though women are having equal right to land comparing with men in theory, they do not have equal voice as men do in practice. Similarly, they work as much as men in farming, but men are the ones who have more decision-making power related to managing their farming outputs.

5..5. Women's Participation in Politics and Decision Making

The proportion of women holding key roles in politics worldwide has increased slightly in recent years. According to International Parliamentary Union (IPU) statistics from January 2021, the world's 25.5% of parliament seats worldwide are held by women, compared to 25.1% in 2020, and 24.4% in 2019. The percentage of female ministers was 21.9% in January, 2021, compared to 21.3% in 2020, and 20.7% in 2019 (GSO, 2021).¹⁰

In Vietnam, the proportion of female deputies to the XV National Assembly reached 30.26%, exceeding 30% for the first time in the past 45 years (since the 6th National Assembly, term 1976-1981). Even though representation of women in the National Assembly is high by regional standards, there are signs that women do not have an equal voice in the public sphere. According to statistics of the International Parliamentary Union, at the time before the election, Vietnam ranked 71st in the world in terms of the percentage of female parliamentarians. After the election, Vietnam rose to 51st position. It can be said that this is a

¹⁰General Office of Statistics (2021). General Statistics in Vietnam, 2020. Statistical Publishing House, Hanoi.

remarkable result in the last election. This result also brings Vietnam from 9th place to 4th place in Asia. At the local level, the percentage of female delegates in People's Council of all levels has increased. This rate is 29% at the provincial level, 29.08% at the district level and 28.98% at the commune level, respectively. It grew by more or less than 2 percentage points compared to the previous term (GSO, 2021).

The proportion of ministries, ministerial agencies and government agencies with key leadership positions held by women was 40.0% in December 2020. Among these, is the percentage stood at 38.9% of Ministries headed by women, 50% in ministerial agencies and 37.5% for government agencies. In the local, for the 2016-2021 tenure, proportion of People's Committees with female key leaders (chairman/vice chairman) doesn't not exceed 1/3 total of People's Committee. Specifically, this rate at the provincial level is 32.1%, at the district level is 32.6%, and at the communal level is 22.0% (GSO, 2021).

5.6. Violence against Women and Trafficking in Persons

A national survey conduction in 2020 indicates that more than one in four women experienced physical violence by a current or former husband in her lifetime. More than one quarter (26%) of women experienced physical violence by a current or former husband sometime in her life. One in eight women experienced sexual violence by a current or former husband in her lifetime. Additionally, one in eight (13%) of women experienced sexual violence by a husband in her lifetime, and 6% currently (GSO, 2021).

However, a recent study indicates there has been positive changes in gender-based violence (GBV) since most forms of violence have decreased (MOLISA, GSO, & UNFPA 2020).¹¹ This transition is contributed by efforts of Vietnam government who has put in place different legislations to prevent GBV, including the 2006 Law on Gender Equality, 2007 Law on Domestic Violence, the new National Strategy on Gender Equality for the 2011-2020 period. Additionally, many NGOs and civil societies in Vietnam have also seen gender-based violence as a problem that need to be changed.

Meanwhile, Vietnam has made great efforts in combating human trafficking in the past two years despite the impact of Covid-19. However, Vietnam still uncovered nearly 3,500 human trafficking cases from 2010 to June 2021, arresting roughly 5,000 traffickers and rescuing nearly 7,500 victims. To prevent this situation, Vietnam has taken many drastic measures to improve this situation. From 2019 to 2021, more than 100,000 community media events have been held for over five million attendees. Along with that, more than 1,000 integrated training courses were also organized for officials and members of the 138 local

¹¹ MOLISA, GSO, & UNFPA (2020). National study on Violence against Women in Vietnam in 2019.

committees. Nearly 1,100 clubs maintained operations to help women reduce poverty.¹²

Unfortunately, GBV and human trafficking are still reported in the project areas. Most of provinces in the northwest and northeast region still have high poverty rate, poor infrastructure, limited accessibility to high education and good health care service. Women in these areas are reported to experience more hardship comparing to those who live in the delta or urban region. They are also victims of both physical and sexual violence.¹³ Because of having limited knowledge about legal right and imposed social stigma, they do not know how to raise voice and to protect themselves from such violations. Moreover, cross border women trafficking is not yet controlled as while in trafficking situation, they are often treated as commodities. Thus, women are voiceless, vulnerable and marginalized in their families as well as in communities. This situation requires further efforts at local level in order to reduce burdens that women have to carry, to raise their voices and to increase their active participations in decision making.

VI. GENDER ISSUES IN THE FORESTRY SECTOR AND REDD+

6.1. Overview of Relevant Policies

Vietnam's first forestry development strategy, introduced in 2006, aimed to transform the forestry sector moving it away from a traditional approach which valued forests only for direct benefits like timber, towards a recognition of wide-ranging indirect benefits like environmental services or emphasizing more on participation and benefits for vulnerable groups including women. This strategic refocus embraced sector, landscape and value chain approaches, as well as environmental and forest ecological services approaches. The first strategy ended in 2020; as such, the Ministry of Agriculture and Rural Development (MARD) and the Viet Nam Administration of Forestry (VNFOREST) are in the process of developing a Forestry Development Strategy for 2021-2030, with a vision to 2050.

Evolving from the 2004 Forestry Law which merely stipulated that forests belong to the people; the 2017 Forestry Law clearly specifies the forms of forest ownership. In the first form, forests, including: natural forests, planted forests wholly invested by the State, planted forests recovered by the State, donated to the State or with their ownership transferred to the State, are owned by the people but the State stands as their sole representative. In the second form, planted production forests, including: forests invested by organizations, households,

¹² <http://hanoitimes.vn/vietnam-reports-7500-victims-of-human-trafficking-in-2010-2021-318072.html>

¹³ Duc Hong Vo, Loan Thi-Hong Van, Dai Binh Tran, Tan Ngoc Vu & Chi Minh Ho (2021) The Determinants of Gender Income Inequality in Vietnam: A Longitudinal Data Analysis, *Emerging Markets Finance and Trade*, 57:1, 198-222, DOI: [10.1080/1540496X.2019.1609443](https://doi.org/10.1080/1540496X.2019.1609443)

individuals or population communities, and forests transferred, donated or inherited from other forest owners, are owned by these entities. Significantly, rights of women and their participation in forest's protection and forest's development have been emphasized more clearly.

The 2017 Forestry Law and the 2013 Land Law have provided for equal land rights and access to forestry resources to men and women. Although the land-use right certificate (LURC) contains both spouses' names, it is not often that women's names are listed. The National Forest Strategy (2006-2020) provides a promising platform to mainstream gender as it acknowledges the capacity development needs of forestry officials on gender issues. As results of this strategy, there have been more participation of women in government system from national to local levels and their participations at all areas are more active and their socio-economic status have been significantly improved (MOLISA, 2021). In addition, the National Strategy on Gender Equality (NSGE) 2021-2030 has set up various targets relate to gender including: to increase participation of women wage employment and to reduce their presence in farming sector.

Decision 886 /QĐ-TTg approved by the Prime Minister in 2017 that set out goals and guidelines for the implementation of TP-SFD which is a national target program for sustainable forest development. However, this Decision did not clearly integrate gender mainstream in the program and include participation of women union from national to local levels as one of implementation agencies. This followed by absence of detail guidelines and budget allocations in order to initiate gender related activities in the program.

At ministry level, MARD also issued the Action Plan On Gender Equality for the period of 2016-2020. The Plan aims to enhance women's right in occupation opportunities; to improve equality in training and health care for women; and to enhance women's participation in management sector. The Plan also sets concrete targets to make sure women have secured legal rights and benefits. It also ensures the equality of women to participate in and benefit from agriculture and rural development. Accordingly, PRAP is prepared to integrate gender equality issues from the very beginning to further ensure that gender issues are integrated during PRAP's implementation. Some immediate issues that need to be addressed in PRAP include women's participation in the policy making process, opportunities for their employment, participation in training and access to education and access to health care services.

In general, gender equality and women's empowerment considerations have been overlooked in the NRAP and PRAP. Gender equality issues are not properly acknowledged within the NRAP and PRAP outline. Very few women or people tasked with promoting gender equality or women's advancement are involved in the PRAP development processes. Many PRAP components lack a specific gender dimension or address gender too generally. Meanwhile, there is inadequate knowledge and skills to enhance gender integration into policy development at the provincial level. Given that REDD+ and PRAP are new

developments, there is an immediate need to enhance the capacity building of key institutions that implement the PRAP to integrate gender issues into the PRAP program cycle. There is a lack of specific guidelines on gender mainstreaming into the provincial policies (Pham Thi Minh Thoa et al, 2015).

Additionally, from social perspective, poverty reduction target and gender equality have not been achieved as reported in an PRAP evaluation report. Women participation in forestry sector is still very limited and there is weak cooperation between local authorities and local women. This situation is influenced by the lack of detail implementation guidelines and monitoring system at local level (Triệu VH, Phạm TT and Đào TLC, 2020).

6.2. Institutional Capacity to Integrate Gender in REDD+

In Vietnam, at national level, the Vietnam Women Union (VWU) is a national organization who takes key role in gender issues. VWU has extended branches to province, district, commune and even village levels. At national level, VWU is responsible to consult the government for developing policies related to gender, and to monitor the implementation of those policies at local level. Besides VWU, the National Committee for the Development of Women (NCDW) is an inter-ministerial organization whose members are representation of other various ministries (including representatives from MARD) with the chair is the Chair of VWU. NCDW is responsible to monitor the implementation of laws, regulation and programs related to gender at national level, and report directly to the Prime Minister. Similar to VWM, it is also established from ministry down to province and district levels. Additionally, the Minister of Labor, Invalid and Social Affairs (MOLISA) also has the Department of Gender Equality that is in charge on empowering women and to eradicate any form of discrimination or abuse on women.

Accordingly, there is presence of the Committee for the Development of Women (CDW) at MARD as well as at other ministries. CDW is responsible to work for the empowerment and development of women within not only MARD, but also in agricultural and forestry sector. Among departments under MARD, the Vietnam Administration of Forest (VNFOREST) is the leading institution in forest protection and forest development in the country. During the last 10 years, with supports from various international organizations including JICA and the World Bank, gender equality and gender development has been better recognized in forestry and REDD+ related projects. Thanks to this, strategies for gender development has been integrated in national forest development plan up to the 2030.

However, it is still a challenge to make gender become a mainstream within forestry sector as at VNFOREST, there is no staff who have solid background in gender. This is the similar situation at provincial and district DARD (including agriculture and forest sector) where most of local staffs are male and are not well

trained about gender related issues.¹⁴ Gender sounds to be paid attention on projects or programs that are funded by international organizations, mainly. This is partly because there is budget line for the implementation of gender related actions in those projects, partly because gender is a requirement that clearly indicated by various donors.

Meanwhile, VWU and MOLISA do not take any official role in the implementation of forest development and REDD+. Their participation in some meetings at planning stage is just for “consultative purpose” mainly. This explains ineffective coordination among relevant organizations to address gender equality and women’s empowerment in forest sector in general, in REDD+ in particular (Pham Thi Minh Thoa et al, 2015).

6.3. Women’s Participation and Gender Mainstreaming in the Forestry Sector and REDD+

During the Readiness phase there were more women participating in national processes than at provincial or local level. Meanwhile, the recruitment protocol of Vietnam’s forestry sector at local level is not favorable to women, they are rarely appointed to leadership positions and their participation in REDD+ working groups is often nominal. In MARD’s only 20% employees are women, While no women hold ministerial leading positions; only 25% of staff at department level are women, and 14% of director-general positions are held by women. Meanwhile, in VNFOREST has no female leaders, and only three women (25% of the total deputy director) hold deputy director positions at department level (MARD 2015).¹⁵

Participation of women in REDD+ planning activities at all levels in Vietnam is somehow limited to consultation mainly. A recent study shows that women’s involvement tended to be as “consultative participants”, which means that they were generally asked their opinion on specific matters, with little certainty of influencing decisions (Pham and others, 2016). Though the participation of women in decision-making is supported by most national laws and strategies in Vietnam, the integration of gender in the specify REDD+ legislation like NRAP does not fully acknowledge gender differences and provide clear guidance on how to incorporate gender to ensure that women are not marginalized. Vietnam’s national REDD+ strategies address gender equity and equality, and pilot activities have been planned to integrate gender into benefit-sharing mechanisms. Specifically, no concrete strategic plan exists that accounts for the differentiated roles of men and women in REDD+, or the gender-differentiated aspects of benefit sharing mechanisms at household level. In general, gender is not prioritized by forestry related organizations, and where it is explicitly mandated,

¹⁴ The UN Redd Programme Gender Analysis, Viet Nam, 2013

¹⁵ MARD [VIETNAM MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT]. 2015. List of leader position in Ministry of agriculture and rural development. MARD, Hanoi, Vietnam.

efforts are limited to take stock of the number of female employees or involve women in stakeholder discussions (Pham and others, 2016).

Pham and others (2016) have identified key 5 issues that prevents effective and sustainable participations of women in forest management and REDD+ activities. They include:

- Lack of guidance from central government on how to implement gender strategies and legislation
- Some key forest-related policies still have major shortcomings in ensuring gender equality.
- Lack of institutional capacity, including human and financial resources, have impeded these efforts.
- Males are dominant in all organizations related to forest management and REDD+, in terms of not only number of representation, but also decision making

Under this circumstance, the UN-REDD Programme and Vietnamese government tried to address the issues related to women and gender equality as a part of the second phase of REDD+ readiness preparations. However, at provincial level, gender is not yet a mainstream in REDD+ activities as local staffs find it unclear to implement this mainstream. The forestry sector and REDD+ policy process is dominated by men reflecting in favor of men in job recruitment procedures and low representation of women in leadership. Participation of women in REDD+ working groups at provincial level is thus often nominal. This requires a more gender-sensitive detail guidelines and enhancement, which mandates the reform of current recruitment and career development criteria. Further coordination is also necessary to be enhance between established gender bodies, REDD+ agencies and other forestry organizations. Such a collaboration could provide visibility to gender bodies, promote the meaningful participation of women, and build on the available knowledge and expertise on gender issues in Vietnam (Pham et al, 2016).

With efforts from Vietnam government and supports from international organization, participation of women in forest and REDD+ has been improved. FAO (2019) affirm that over the past few decades, Vietnam has made significant progress in promoting gender equality in all sectors. Meanwhile, MARD has developed and implemented the Action Plan on Gender Equality for the period 2011-2020, and gender has become mainstream in every development program under MARD. With supports from the UN-REDD Programme, gender has been also taken into consideration in the development of the revised NRAP. Specially, gender related risks and benefits are required areas that need to assess in SESA and NRIP. Meanwhile, improving livelihood for local people including the poor, women and ethnic minority people is defined as one of the key PaMs of NRAP. Accordingly, NRAP for the period 2011-2020 is linked to the country approach to safeguards which is consistent with the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and all other international

agreements and domestic regulations related to gender equality. At the national level, Vietnam has already promulgated progressive gender policies and laws that call for greater women's empowerment in all plans.

NRAP highlights the need to take gender equality into consideration, and gender equalities are respected and implemented. These efforts have filled up gaps related to gender policies between Vietnam and international organizations. A gender action plan as part of the ESMF has been prepared to ensure that women benefit from ER-P interventions in the North-Central provinces of the ERPA area. The action plan includes gender specific indicators to monitor outcomes and impacts of the intervention. In addition, as part of the global gender fund approved by the Participants Committee, the FCPF has funded a proposal implemented by a gender based CSO. Multiple groups of EM youths and EM women in Thanh Hoa province, an ER-P province having the highest concentration of ethnic minorities, will receive capacity building support to establish their local network or organizations that focus on the conservation of indigenous knowledge for forest protection, climate sustainable livelihood, enhancing the value chain for their productive farming and collection of NTFP, and economic development in line with the ER interventions. It is expected that the results from this work will feed into ER-P implementation in the long run.

Starting from umbrella guidelines from NRAP, at provincial level, women involvement in PRAP preparation process has been taken into consideration and implemented at provincial level as indicated in MARD's PRAP guideline. For instance, in Lam Dong, a gender analysis was conducted to identify key entry-points for better integration of gender equality and women's empowerment in the PRAP. The analysis pointed to the need of having a two-pronged strategy to develop gender capacity in concurrence with the PRAP implementation. First, it suggested a gender-integrated programming of PRAP so that PRAP implementation addresses gender issues. Second, it underscored the necessity of further strengthening the capacity of the key institutions such as Lam Dong DARD, the Women's Union and DOLISA, enabling them to better understand and implement gender issues. Additionally, a list of gender specific relevant recommendations was also provided for follow-up implementation and monitoring. According to the 2015 report which was conducted by USAID and UN-REDD, gender mainstream has been integrated into Lam Dong provincial REDD+ policy framework and it was in alignment with the National Strategy on Gender Equality for the period 2011-2020 and MARD Action Plan on Gender Equality for the period 2011-2020.

6.3. Intersectionality analysis with additional consideration of vulnerable groups

The fundamental principle guiding this analysis is that gender roles differ by culture and are dynamic, requiring a nuanced approach that varies with the ethnic composition of each village and identifies those who are particularly vulnerable.

Ethnic Minority Women (EMW): EMs are among the poorest and most forest-dependent groups in the country. EMW experience disproportionately high infant and maternal mortality rates due to low social status, poverty, and remoteness from health centers. EMW lag behind both ethnic minority men and Kinh women in accessing economic opportunities. EMW are generally voiceless and marginalized in their families and communities. They are less likely to be actively involved in consultations, and their land rights are less secure than men's. Their participation in decision-making is often passive or symbolic. The rate of illiteracy among EM women is nearly 27%, compared to 14% for EM men. They often lack access to information in appropriate languages, leading to limited knowledge about legal rights.

Female-Headed Households (FHH): The project operates in a context with high numbers of poor female-headed households. The average productive land access among FHHs is lower than that of male-headed households. FHHs often face economic hardship as they are in more precarious employment. Women bear a greater burden of unpaid care work, which limits their economic participation. Women aged 25 and older often choose jobs close to home to enable them to undertake chore duty.

6.4. Summarize the key gender and inclusion-related consultation

The consultation activities conducted for the Viet Nam Gender Assessment (GA) between June–November 2021 and May–July 2022 were integral to shaping the design of the Use of Proceeds (UoP) activities, the Gender Action Plan (GAP), and the Stakeholder Engagement Plan (SEP). A number of consultative workshops were organized with different stakeholders at different levels. A total number of 441 participants participated in these meetings (22.9% are women and 20.6 % are ethnic minority people). Comments and feedbacks from these workshops were referred for the finalization of this report and recorded in the Annex 5 of ESMF and SEP.

From the results of the consultation, the following key gender and inclusion issues should be focused in the GAP.

- Women's weak voice in decision-making processes in forest management and relevant activities
- Limited participation of women in forest management
- Women's limited participations at implementation level of forest

- development
- Limited understanding about gender equality in forestry sector

The above gender and inclusion issues are likely to lead to following five risks in the proposed UoP project:

- Women are not best benefited from the implementation of forest development and REDD+ activities.
- Proposed activities in the project are lack of gender sensitive and women are excluded from decision-making processes and from main activities of the proposed projects.
- Women are not given opportunities to participate in project's activities because their role is underestimated.
- Women hesitate to take part in the project's proposed activities because they are carrying overloaded duties in farming, household work and children care.
- Some proposed targets of the project including forest development and livelihood improvement for local communities who live nearby forest, or who are dependent on forest resources might not be achieved.

VII. GENDER ISSUES AND MEASURE TO BE TAKEN BY THE PROJECT

Based on analysis from this report, there are specific recommendations to enhance gender mainstreaming in the future project, in following particular areas:

7.1. Gender Issue 1

Increase active participation of female staff in all project activities: Though Vietnam has achieved great improvement in gender inclusion during the last decades, it is important to continue enhancing participation of female for inclusive and sustainable development. This target could be achieved by committing to optimal participation of women's organizations at all project levels, and of other NGOs or civil societies who work in gender development areas. Participation of women should be enhanced at decision making level, instead of consultation only. In order to do this, it is important that necessary capacity building for women who take any role in the project shall be provided.

Measures to be taken by the project: The project should develop an operation manual with detail guidelines and requirements for the participation of women and women-oriented organizations in all project's activities including forest land investigation, forest boundary identification, reforestation and smart agricultural development.

7.2. Gender Issue 2

Increase representation of women in the project's staffs. As indicated in this report, women's representation in forest sector is rather low at all levels. This situation explains why the integration of gender issues in the sector still confronts a lot of challenges regardless of the fact that Vietnam government has released all basic legal base with detail guidelines and quantitative target for the inclusion of gender in forest sector.

Measures to be taken by the project: The project shall consult MARD's and VNFORESR's leaders to release policies that encourage and promote women participations in the project's personnel. This could include some priorities in employment mechanism, working conditions or career promotion opportunities. Women employment preference should be clearly indicated in calls for application for a position in the project.

7.3. Gender Issue 3

Promote equal gender division of labor in the project. Women have not yet had sufficient representation in leadership level. They are rather subordinate to men with assistant positions mainly. This makes them rather marginalized from decision making. This is the key driver that explains their participation rather symbolic as analyzed in the report.

Measures to be taken by the project: Women's participation in the project should be not limited to number of staffs. Instead, they must have representations at various areas, from central to local levels including planning, implementation, monitoring, technical, financial and management sphere. This should be also described in the Project 's operation manual.

7.4. Gender Issue 4

Gender equality awareness raising for related stakeholders: Gender equality has become everyday slogan, though it is not always fully understood. Therefore, it is significant that all project stakeholders are provided with basic knowledge related to gender, gender equality and gender bias avoidance. Additionally, mechanism and ways to integrate gender equality in the project should be detailed and shared among all project partners. This could be integrated into other training sessions or workshops of the project.

Measures to be taken by the project: To assist this measure, there is a need to have a full-time gender specialist in the project. S/he will be responsible to conduct all necessary training, to oversee capacity development activities and to work towards removing barriers that women encounter in the project.

7.5. Gender Issue 5

Provide women necessary trainings and skills so as they could actively response to GBV. This includes the improvement of women knowledge about their rights and introducing them ways to protect themselves when such rights are violated. Women union shall take leading role in this activity and shall be responsible to monitor GBV at all levels, especially at village level.

Measures to be taken by the project: To eradicate GBV, besides trainings on gender issues, the project will foster social norms and village customary laws in community-based forest protection and forest management in order to reduce GBV cases. Additionally, in livelihood development activities within the project, women's economic and social empowerment shall be enhanced, and their visibility in governance shall be promoted.

7.6. Gender Issue 6

Develop evaluation and monitoring system for the implementation of gender equality in the project: To assure women participation and benefits in the project, it is important to establish detail indicators for gender inclusion in each of the project activity and output so as periodical monitoring and evaluation shall be able to follow. Moreover, periodical reports should include assessments related to gender performance in the project.

Measures to be taken by the project: MARD will develop and maintain a national system for collection of gender-disaggregated data in the forestry sector should be established at the national level as current data in NFMS/FRMS or SIS are not often update at the presence. Additionally, a detail gender action plan will be developed with detail indicators for each project's component.

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GENDER ACTION PLAN
VIETNAM REDD+ RESULTS-BASED PAYMENT FOR THE
PERIOD OF 2014

Hanoi, December 2025

1. Objectives of the Gender Action Plan

Though Vietnam government have issued a number of different laws and regulations aiming to empower women in all sectors, it is reported that there are still gaps between men and women. In some circumstance, women do not have much power as men do, while they have to be responsible for many house works. This gender action plan (GAP) is proposed based on key findings in the gender assessment (GA) which realize that women's participation in agricultural and forest sector is rather passive, especially in terms of decision making. Their participation at government sector is still minority from central level to local people, and they do not really benefit much from past forest development programs. One of the key causes that marginalizes women from such programs is that stakeholders do not have sufficient awareness and understanding about gender. This explains the popularity of male oriented view in forest sector. Additionally, evaluation and monitoring system for the implementation of gender equality in past projects are not very well updated and initiated.

This GAP also aims to propose detail gender responsive actions and indicators responding to related project activities. The proposed actions and indicators are suggested based on existing problems recognized in the GA. Such problems are observed at different perspectives including: participation, involvement, decision making and beneficiaries.

Critical Gender Issues and Possible Risks to Recognized in the Gender Action Plan

From the results of the GA, the following critical gender issues are the root causes of possible risks, which should be focused in this GAP.

- (a) Women's weak voice in decision-making processes in forest management and relevant activities
- (b) Limited participation of women in forest management
- (c) Women's limited participations at implementation level of forest development
- (d) Limited understanding about gender equality in forestry sector

The above gender critical issues are likely to lead to following five risks in the proposed project:

- 1) Women are not best benefited from the implementation of forest development and REDD+ activities.
- 2) Proposed activities in the project are lack of gender sensitive and women are excluded from decision-making processes and from main activities of the proposed projects.
- 3) Women are not given opportunities to participate in project's activities because their role is underestimated.
- 4) Women hesitate to take part in the project's proposed activities because they are carrying overloaded duties in farming, household work and children care.
- 5) Some proposed targets of the project including forest development and livelihood improvement for local communities who live nearby forest, or who are dependent on forest resources might not be achieved.

This GAP proposes the following five key points for gender responsive actions for the project so as above potential risks could be avoided.

- ✓ Employment of a social/gender specialist for the project at the central level. S/he shall be responsible to provide all necessary trainings about gender equality, gender inclusion and other gender related policies from JICA as well as from the Vietnam Government for all project's stakeholders. S/he also takes leading role in periodical monitoring to assure that propose gender responsive actions in the project are achieved.
- ✓ The above designated gender officers should be female and go through a standard set of gender training organized by the project at the outset of the UoP project to understand their roles and responsibilities as well as the specific gender policies by GCF and JICA.
- ✓ The above designated gender officers should train and supervise other gender related workers as necessary to undertake field planning, implementation, and M&E of the UoP project.
- ✓ During the planning and consultation process, female has to be separately consulted for their female-specific needs and opinions, which have to be reflected into the final plans.
- ✓ The above gender officers at different levels should undertake M&E of

gender-related indicators, and if any, issues, throughout the UoP project implementation.

- ✓ The M&E information and data should be first compiled at the provincial level, and then reported and further compiled at the central level, using the above structure.
- ✓ For gender-specific GRM, see the GRM section
- ✓ Conducting a gender analysis in the project areas to identify gender-based differences in various aspects including accessibilities to forestry resources, participations in forest management/protections/development, and voices in decision making.
- ✓ Development necessary documents that aim to increase gender awareness, gender sensitive and gender responsive for all project's stakeholders and project's beneficiaries.
- ✓ Establishment of applicable mechanism to assure gender become a mainstream in the project, and all stakeholders of the project employ similar approaches and practices related to gender in their assigned activities.
- ✓ Establishment of a guideline system that help to collect concise and consistent data disaggregated by sex/gender, ethnicity, age, and location (province, district, commune and village).

The following gender responsive actions are proposed to project activities which likely to have major impacts on gender only. They are developed based on current designed project components/sub-components. Proposed indicators are developed based on scope of project activities, available resource, demography, and feasibility.

2. Gender Action Plan

Some of the numerical indicators presented in the table below are indicative. Such indicators will be re-visited during the inception phase after baseline data are collected.

Table 1. Gender Action Plan matrix

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
<i>Outcome 1: Strengthened institutional and regulatory systems for low-emission planning and development</i>					
<i>Output 1.1: Policies and guidelines on sustainable forest management and REDD+ updated and/or developed</i>					
Activity 1.1.1: Strengthen and implement policies controlling the conversion of natural forests and promoting REDD+	Promoting equitable participation of women in all consultation and implementation processes including EIAs and LUP process	At least 50% of the all the stakeholders' participations are female	MAE (Ministry of Agriculture and Environment); Provincial DAEs (Department of Agriculture and Environment)	Table 1 and included in the project activities	Achieved by the end of the project
	Increase awareness about forestry and REDD+ related policies for project staffs	100 % female staffs in the project are provided access to information related to forest policies	Social/gender specialist, Provincial Safeguard and Gender officers	Table 1 and included in the project	Achieved by the end of the project

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
		and REDD+		activities	
Activity 1.1.2: Develop technical guidelines for sustainable management of forests and deforestation-free agriculture	Include gender-related considerations in those guidelines where applicable	Gender-related considerations are reflected into those guidelines where applicable	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Within 1 year since the project is officially approved
<i>Output 1.2: Technical capacities to enforce the policies and guidelines on sustainable forest management and REDD+ enhanced</i>					

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
Activity 1.2.1: Strengthening forest governance and law enforcement	Conducting a gender analysis in the project areas to identify gender-based differences in various aspects including accessibilities to forestry resources, participations in forest management / protections / development, and voices in decision making; gaps between local practices and legal regulations	A report is developed that results from field studies at every representative areas of the project's area	Social/gender specialist Provincial Safeguard and Gender officers	Table 1 and included in the project activities	Within 1 year since the project is officially started
	Organize a national workshop to share the analysis's results for all project stakeholders	100 % target provinces' representatives participate and at least 30 % of them are female	PMUs Social/gender specialist, Provincial Safeguard and Gender officers	Table 1 and included in the project activities	After the completion of the gender analysis report

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
	Development of a gender-responsive guidelines to increase gender awareness for all project stakeholders and to implement gender responsive actions	A completed guideline with taking cultural difference of various ethnic minority groups into consideration.	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	After the workshop
	Conduct of training to train gender focal points and key women officers at district levels as TOTs on how to use the gender-responsive guidelines and how to facilitate women and marginalized groups to actively participate in the project	One annual training in each province in the project area with minimum 50 % of participants are female.	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Within 1 year since the project is officially started

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
Activity 1.2.2: Strengthening REDD+ implementing and M&E capacities	Establishment of a guideline system that help local project staffs to collect concise and consistent data of project activity participants disaggregated by sex/gender, ethnicity, age, and location	The developed guideline of information sharing mechanism delivered related to stakeholders from central to local level	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Within 1 year since the project is officially started
	Promote female representation at State Steering Committee, Office on Sustainable Forest Development and REDD+ Implementation	At least 30 % of staff members are female	MAE	Listed in table 2 and included in the project activities	Within 1 year since the project is officially started

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
	Update information about participation of women, ethnic minority people and other vulnerable groups ¹ in the project activities in the safeguard information system	Information related to gender participation in the project is updated annually	Social/gender specialist, Provincial Safeguard and Gender officers t	Listed in table 2 and included in the project activities	Annually
	Provide training on gender equality for all project staffs and representatives from related stakeholders	One national workshop per year on gender equality for stakeholders from central level are organized	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Within 1 year since the project is officially started
Output 1.3: Coordination mechanisms to enhance forest governance and law enforcement is strengthened					

¹ ethnic minority women, female headed households, land poor households, youth, PwD and elderly women presented in GA

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
Activity 1.3.1: Facilitate cross- sectoral, inter- provincial, and international	N/A	N/A	N/A	N/A	N/A
Outcome 2: Improved management of land and forest areas contributing to emissions reductions					
Output 2.1: Sustainable forest management and development are implemented in the field, which will contribute to emission reductions and carbon sequestration					
Activity 2.1.1: Conserving existing natural forests	Local authority, the project or forest owners shall call for optimized participation of ethnic minority people, women and other vulnerable groups in forest boundaries identification and in other consultation processes and development of commune sustainable forest management plan in the	At least 50 % of the participants in consultation process are female; 50% are ethnic minority people	DAEs, Farmer's Unions, Women's Unions, and forest owners	Listed in table 2 and included in the project activities	Achieved by the end of the project

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
	project				
	Local authority, the project or forest owners shall optimize participation of women in community-based forest management area	At least 40 % of the participants are women	DAEs, Farmer's Unions, Women's Unions, and forest owners	Listed in table 2 and included in the project activities	Achieved by the end of the project
Activity 2.1.2: Enhance and restore natural forests with better climate resilience and adaptation	Local authority, the project or forest owners shall promote maximum participation of women, the poor and other vulnerable groups in the reforestation of long rotation plantations for their additional income Provide these groups free training for necessary skills to take role in forest transformation process	Where applicable, employment priorities should be given to women and ethnic minority people based on voluntary basis	DAEs Forest owners Commune authorities	Listed in table 2 and included in the project activities	Achieved by the end of the project

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
Activity 2.1.3: Enhance carbon stock of planted forests	Local authority, the project or forest owners shall promote maximum participation of women, the poor and other vulnerable groups in the reforestation of long rotation plantations for their additional income Provide these groups free training for necessary skills to take role in forest transformation process	Where applicable, employment priorities should be given to women and ethnic minority people based on voluntary basis	DAEs Forest owners Commune authorities	Listed in table 2 and included in the project activities	Achieved by the end of the project
<i>Output 2.2: Legal and technical capacities of key stakeholders in sustainable forest management and development is enhanced, which will contribute to emission reductions and carbon sequestration</i>					
Activity 2.2.1: Build technical capacities in natural forest conservation	(Same as Activity 2.1.1)				
Activity 2.2.2:	(Same as Activity 2.1.2)				

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
Build technical capacities in natural forest enhancement and restoration with better climate resilience and adaptation					
Activity 2.2.3: Build technical capacities in enhancement of carbon stock of planted forests	(Same as Activity 2.1.3)				
Outcome 3. Enhanced value of forests for developing local socio-economy					
Output 3.1: Deforestation-free agriculture with better climate resilience and adaptation is implemented					
Activity 3.1.1: Implement deforestation-free agriculture models with better climate	Increase and enhance participation of women and female headed household and ethnic minority peoples at training courses related to	50 % of the beneficiaries is female or female-headed household	DAEs Local authorities Forest owners	Listed in table 2 and included in the	Achieved by the end of the project

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
resilience and adaptation in the field	deforestation-free agriculture which are organized by local authorities, by the project or by forest owners	At least 50 % beneficiaries are ethnic minority people		project activities	
Activity 3.1.2: Build technical capacities of key stakeholders in deforestation-free agriculture with better climate resilience and adaptation	(Same as Activity 3.1.1)				
Output 3.2: Livelihoods for forest-dependent people are diversified and sustained with better climate resilience and adaptation					

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
Activity 3.2.1: Diversify the livelihood options for forest-dependent people	Among the forest dependent people, the project, local authorities and forest owners shall treat women, the poor and ethnic minority (vulnerable groups) as priority groups when there are available supports to improve alternative off-farm income	50 % of the beneficiaries is female 40 % of the vulnerable groups	DAEs Forest owners	Listed in table 2 and included in the project activities	Achieved by the end of the project
	Each forest owner shall provide vocational training for local women who are dependent on forest resources so as they could seek income from non-farming activities	At least 50 % are ethnic minority people	DAEs Forest owners	Listed in table 2 and included in the project activities	Achieved by the end of the project

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
Activity 3.2.2: Build technical capacities of key stakeholders in alternative livelihoods	(Same as Activity 3.2.1)				
Outcome 4: Effective and efficient project management					
Output 4.1: Effective and efficient Use of Proceeds project management is ensured					
Activity 4.1.1: Establish and operate an effective and efficient project management system	Employment of a social/gender specialist who is responsible for gender, ethnic minority people and social issues	The specialist must have solid understanding about gender and ethnic minority people in Vietnam	MAE DAEs	Listed in table 2 and included in the project activities	At the beginning of the project
	Enhance participation of female in the project staffs from central to local level	At least 30 % of project staffs are women	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project	Achieved by the end of the project

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
				activities	
	Each province should cooperate with forest owners and the social/gender specialist to organize a training	30 % of full-time project staffs participate in gender equality and SEAH trainings	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Achieved by the end of the project
	Update existing database of local people in the project areas aggregated by gender, ethnic minorities, and poverty rate from local government	Annually update the database	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Achieved by the end of the project

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
	Gender disaggregated indicators and data in the project M & E and in ESMF should be update frequently	Annually update the database	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Annually
		GRM-SEAH log book in both central and provincial level No of cases of grievance mechanisms (SEAH safeguards)	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Annually
		40 % of community know how and where to report of SEAH	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project	Annually

Outcome /Output/ Activity	Gender Responsive Actions	Indicators	Responsibility	Budget	Timeline
				activities	
		100% code of conduct signed	Social/gender specialist, Provincial Safeguard and Gender officers	Listed in table 2 and included in the project activities	Annually
	Gender assessment shall be a key and compulsory part of project progress report.	1 midterm and 1 final evaluation gender assessment report are developed	Social/gender specialist, Provincial Safeguard and Gender officers	TBD	Midterm report in third year Final evaluation report in last year

3. Budget and Timeline

Table 2. Estimated budget for safeguards and gender management

No	Item	Cost
1	Technical assistance (international and national consultants over 6 years) (Safeguard and Gender Specialist under the CPMU)	
	- Safeguard Specialist	\$216,000
	- Gender (Social and Ethnic Minority) Specialist	\$216,000
	- Provincial Safeguard and Gender officers in Provinces	\$432,000
2	System Operation	
	SIS operation	\$100,000
	M&E consultant 4 months per year	\$72,000
	ESMF third party monitoring expected to occur twice in six years	\$140,000
3	Stakeholder Engagement and Training	
	Stakeholder Engagement and Ethnic Groups Workshops	\$100,000
	Grievance Redress Mechanism training (gender responsive)	\$100,000
	SG training, including training workshops, provide requirements on the ESMF, SGs (Gender, EM, EPIC, ESMP, SEAH) and monitoring for the six provinces (iterative and over six years)	\$100,000
4	Developing/updating Safeguard, Gender, and Ethnic Minority Guidelines/report	
	Safeguard research, guidelines, reports (gender, EM, GRM, FPIC, ESMP, EMDP) development	\$250,000
5	Contingency	\$300,000
	Total Cost	\$2,026,000