

REDD+ ACADEMY

Learning Journal

Fair and Equitable Benefit Sharing



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Introduction

This Learning Journal was developed for the revitalized REDD+ Academy. It sets out the legal and policy basis for benefit sharing in jurisdictional REDD+, the principles that make an arrangement fair and equitable, and the elements an arrangement must resolve, with country examples of how particular jurisdictions have handled each of them.

Who is it for?

This Learning Journal is intended primarily as a guide for government practitioners designing or implementing fair and

equitable benefit sharing in jurisdictional REDD+ programmes. It will also be of interest to rights-holders, including Indigenous Peoples and local communities and their representative organizations, and to other stakeholders in programme areas, as well as to REDD+ technical assistance partners and public and private funders. Buyers of jurisdictional credits, and those conducting due diligence around future purchases, may also find it useful in understanding what a fair and equitable benefit sharing arrangement involves.

How to make the best use of this Learning Journal



Read the key chapters of relevance to you.



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Check your knowledge before starting. What do you already know about benefit sharing in REDD+? Go to the [REDD+ Academy Platform](#) to share your level of prior knowledge.



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Acronyms

ART	Architecture for REDD+ Transactions
CBD	Convention on Biological Diversity
CCP	Core Carbon Principles (ICVCM)
CIFOR	Center for International Forestry Research
COP	Conference of the Parties
ERR	Emission reductions and removals
FAO	Food and Agriculture Organization of the United Nations
FCPF	Forest Carbon Partnership Facility
FFI	Flora & Fauna International
FONAFIFO	Fondo Nacional de Financiamiento Forestal (Costa Rica)
FPIC	Free, Prior and Informed Consent
GATC	Global Alliance of Territorial Communities
GCF Task Force	Governors' Climate and Forests Task Force
GHG	Greenhouse gas
ICVCM	Integrity Council for the Voluntary Carbon Market
ILO	International Labour Organization
JNR	Jurisdictional and Nested REDD+ (Verra)
J-REDD+	Jurisdictional REDD+
PES	Payment for Environmental Services
REDD+	Reducing Emissions from Deforestation and Forest Degradation
REM	REDD+ Early Movers
SES	Social and Environmental Standards (UNDP)
SINAC	Sistema Nacional de Áreas de Conservación (Costa Rica)
SISA	State System of Incentives for Environmental Services (Acre, Brazil)
TREES	The REDD+ Environmental Excellence Standard
UN	United Nations
UNDP	United Nations Development Programme
UNDRIP	United Nations Declaration on the Rights of Indigenous Peoples
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UN-REDD	United Nations Programme on Reducing Emissions from Deforestation and Forest Degradation
VCS	Verified Carbon Standard (Verra)
WWF	World Wildlife Fund

Terminology

Term	Definition
Beneficiaries	In the context of REDD+, beneficiaries are a subset or group of stakeholders (people involved in or affected by REDD+ implementation) identified to receive monetary and/or non-monetary benefits resulting from the REDD+ intervention(s) subject to the fair and equitable benefit sharing agreement. The term is used here in its technical sense, as it appears in carbon standards and in national benefit sharing plans. It is not intended to imply passivity: those identified as beneficiaries are rights-holders and stakeholders who take part in designing the arrangement and, in many arrangements, choose the form the benefits take (Öko-Institut, 2023). For rights-holders, the choice of benefits is itself part of the right to fair and equitable benefit sharing (Morgera, 2024).
Benefit sharing	The sharing of monetary and/or non-monetary benefits with beneficiaries as specified in a benefit sharing agreement or plan.
Benefit sharing arrangement	The arrangement(s) that describe beneficiaries, the monetary and/or non-monetary benefits to be shared, and the mechanism(s) through which they will be distributed and reviewed. Benefit sharing arrangements are set out in the benefit sharing agreement or plan.
Benefit sharing agreement (or benefit sharing plan)	The document that sets out the benefit sharing arrangement, the stakeholder consultation process used to design it, and how it will be implemented and monitored. Can also be referred to as a benefit sharing plan.
Compensation	Payment or other remedy provided for adverse impacts caused by a programme, or for rights that have been restricted or infringed. Where a programme restricts access to land or resources, those whose livelihoods are affected are owed compensation under the applicable law and safeguards framework, together with support to restore their livelihoods. Compensation is distinct from benefit sharing (see section 3.3).
Fair and equitable benefit sharing	The term used in international law for the concept this Journal addresses. Fairness concerns the process by which benefits are identified and agreed, including participation, non-discrimination and, where it applies, consent; equity concerns the outcome, meaning how benefits are distributed and whether that distribution can be justified to those affected (Morgera, 2024).
Monetary benefits	Cash received by beneficiaries funded by payments received for REDD+ results. These benefits are included in the benefit sharing agreement.
Non-monetary benefits	Goods, services, or other benefits funded with REDD+ results-based payments or directly related to the implementation and operation of the REDD+ programme. These may directly support programme implementation (e.g., technical assistance, capacity building, or in-kind inputs and investments such as seedlings, equipment, or buildings) or provide broader community development benefits (e.g., infrastructure, education, or livelihood support) that incentivize continued beneficiary participation and support for the programme, and that can be monitored in an objective manner. These benefits, if any, should be included in the benefit sharing agreement.
Non-carbon benefits (also referred to as co-benefits)	Benefits associated with the implementation and operation of a REDD+ intervention that are not funded by or derived from revenues generated by emission reductions or removals. Non-carbon benefits typically relate to broader sustainable development outcomes that accrue directly from programme implementation (e.g., improvement of local livelihoods, improved forest governance structure, clarified land tenure arrangements, enhanced biodiversity and other ecosystem services). Such benefits are not funded by, or distributed as part of the revenue governed under, the benefit sharing arrangement or agreement, though a benefit sharing agreement may still reference non-carbon benefits as complementary to the monetary and non-monetary benefits it formally distributes.
Stakeholders	Includes the full range of actors affected by or involved in REDD+ programmes. Among them are rights-holders, including Indigenous Peoples, Local Communities and Afro-descendant Peoples, who hold rights under international human rights law and, in many jurisdictions, under national law and customary tenure; and other stakeholders, such as government at national and local level, civil society organizations, the private sector and other affected actors. Women are present within all of these groups.

Module 1



Introduction to benefit sharing in REDD+



This module

This module introduces the foundational concepts of fair and equitable benefit sharing in jurisdictional REDD+ programmes and the legal and policy basis for fair and equitable benefit sharing under international law, national legislation, and applicable carbon standards.



You will be able to...

- Explain the legal and policy basis for fair and equitable benefit sharing under international law, national frameworks and carbon standards.

This Learning Journal draws on international law, applicable carbon market standards, and country experience to provide practical guidance on designing and implementing fair and equitable benefit sharing arrangements in the context of jurisdictional REDD+ (J-REDD+) programmes.

Jurisdictional REDD+ programmes account for emission reductions and removals (ERRs) across a whole national or subnational jurisdiction, rather than within the boundary of a single project, and are led by national or subnational governments. Two crediting frameworks are designed for them: the REDD+ Environmental Excellence Standard (TREES), under the Architecture for REDD+ Transactions (ART) programme, and the Jurisdictional and Nested REDD+ (JNR) Framework of Verra's Verified Carbon Standard (VCS) Program. Their benefit sharing provisions are summarized in Box 1. Under TREES, the government running the programme is called the Participant: a national government, or a subnational government no more than one administrative level below national, responsible for an accounting area (ART, 2026). Under JNR, the equivalent is the jurisdictional proponent (Verra, 2024). In this Journal, "jurisdiction" refers to the national or subnational administrative unit a programme covers, and "accounting area" to the area for which its ERRs are measured and credited, which under TREES corresponds to the whole of a national or subnational jurisdiction or, in some cases, recognized Indigenous territories (ART, 2026). "Programme area" refers to the areas in which programme activities take place. Jurisdictional programmes may include nested REDD+ projects, but benefit sharing within individual projects, and the project-level standards that govern it, are outside the scope of this Journal.

1.1 Benefit sharing in the context of REDD+

Benefit sharing¹ in the context of REDD+ can be defined as "[t]he intentional transfer of monetary and non-monetary incentives (goods, services or other benefits) to stakeholders for the generation of environmental results (such as greenhouse gas emission reductions) *funded by revenues derived from those results.*" (Durbin et al., 2019). Benefit sharing is distinct from compensation for harm and from non-carbon benefits (also referred to as co-benefits) (see section 3.3): it is the share of results-based revenue distributed once those results have been achieved and verified. Payments that reward the actions generating those results, or that offset what those actions cost the people who choose to take them, form part of benefit sharing where they are funded from that revenue (see section 3.3). Programmes often also fund delivery from other sources, such as public budgets; this Journal is concerned with the share of results-based revenue. International law refers to fair and equitable benefit sharing: fairness concerns the process by which benefits are identified and agreed, and equity the outcome that process produces. It is not reducible to a transfer of value but designates a process of dialogue aimed at a common understanding of what the benefits are and how they should be shared, with attention to the power asymmetries between the parties (Morgera, 2016; 2024). Benefit sharing is generally put into practice through benefit sharing arrangements, which designate who receives such incentives, as well as why, in what form, under what conditions and for how long (CIFOR, 2014), and are typically outlined in a benefit sharing agreement.

¹ It is important to note that the term "benefit sharing" has raised concerns because it can imply that REDD+ benefits are something provided to communities by governments, rather than recognizing communities as rights-holders with legitimate claims to forests, carbon, and emissions reductions. In particular, referring to communities as "beneficiaries" may obscure underlying questions of land and resource rights, customary tenure, participation, self-determination, and free, prior and informed consent. This framing can therefore shift attention from whether rights and entitlements are being respected toward the narrower question of how benefits should be distributed. This Journal has selected to use the term for now, because it names something Programmes have to produce. Applicable carbon standards require benefit sharing arrangements to be described and made public, and the plans several jurisdictions have published to date carry the term. But the issues raised with the term are not deferred in this Journal. Who holds rights, and legal provisions for consultation and consent are assessed before benefits, allocation criteria or recipients are determined.

Benefit sharing in jurisdictional REDD+ has evolved considerably since its earliest pilots, and in some cases, drawn on institutions and programmes that predate REDD+. Costa Rica established one of the world's first national Payment for Ecosystem Services (PES) programmes in 1997, administered through the National Forestry Financing Fund (Fondo Nacional de Financiamiento Forestal, FONAFIFO) to pay landowners for forest protection, reforestation, and other services. This gave Costa Rica a functioning, decentralized benefit distribution architecture more than a decade before REDD+ existed, one that FONAFIFO and Costa Rica's National System of Conservation Areas (Sistema Nacional de Áreas de Conservación, SINAC) later extended to manage REDD+ results-based payments.

Brazil's state of Acre established the world's first jurisdictional REDD+ programme in 2010, through its State System of Incentives for Environmental Services (SISA), building on land-use zoning and forest valuation policies already in place since 2007. Acre later became the first jurisdiction to receive payments under the REDD+ Early Movers (REM) programme. Its benefit sharing model, channelling most funds to Indigenous Peoples, extractive communities, and family farmers through a multi-stakeholder governance structure, has continued to evolve, including a further update to its benefit sharing strategy in 2025.

Ghana's Cocoa Forest REDD+ Programme, accepted into the World Bank's Forest Carbon Partnership Facility (FCPF) Carbon Fund pipeline in April 2014 and reaching an Emission Reductions Payment Agreement in 2019, was one of the first emission reductions programmes centred on a sustainable commodity supply

chain, integrating forest protection with cocoa production and coordinating across government, private sector cocoa companies and civil society. Its Benefit Sharing Plan, finalized in March 2020, was later used as the basis for a second plan covering the larger REDD+ Environmental Excellence Standard (TREES) programme area. Ghana's experience is reflected in this Journal at both stages.

Benefit sharing requirements under key carbon market standards and financing mechanisms have become progressively more detailed. The FCPF developed dedicated benefit sharing guidance for its Emission Reduction Programs, first published in 2019 and revised in 2020 and 2024, with each revision incorporating lessons learned from an expanding portfolio of country programmes.²

TREES, in its 2026 revision (TREES 3.0), expanded its benefit sharing requirements, which are summarized in Box 1.

The United Nations Programme on Reducing Emissions from Deforestation and Forest Degradation (UN-REDD), working through the United Nations Food and Agriculture Organisation (FAO), United Nations Development Programme (UNDP), and the United Nations Environment Programme (UNEP), has supported this evolution in parallel, providing technical assistance to jurisdictional REDD+ programmes in countries such as Chile, Costa Rica, Ecuador, Ghana, Indonesia and Paraguay as they moved from national REDD+ readiness through to the design and implementation of jurisdictional benefit sharing arrangements linked to REDD+ results-based payments.

² Benefit sharing is a formal requirement of results-based finance under the Forest Carbon Partnership Facility (FCPF) and the BioCarbon Fund Initiative for Sustainable Forest Landscapes (BioCF ISFL), and that requirement has produced one of the most developed bodies of practical guidance on the subject. The Guidance Note on Benefit Sharing for Emission Reductions Programs (version 4, November 2024) clarifies terminology, specifies the required documentation and its timing, and sets out recommendations drawn from the plans reviewed to date. Benefit Sharing at Scale (Durbin et al., 2019) analysed thirteen programmes outside those portfolios, each in operation for at least five years, to identify good practices at jurisdictional scale. Designing Benefit Sharing Arrangements: A Resource for Countries combines the two in a step-by-step online platform. That guidance was developed within a financing architecture now approaching the end of its cycle, but countries are not starting over. The arrangements established under those programmes are being carried forward and adapted to the crediting standards that now shape the wider carbon markets landscape, principally TREES 3.0 and the VCS Jurisdictional and Nested REDD+ (JNR) Framework, underpinned by the Integrity Council for the Voluntary Carbon Market (ICVCM) Core Carbon Principles Assessment Framework. This Journal takes these materials, alongside the standards' text as its points of departure and elaborates on several key aspects, drawing on country cases and international human rights law.

The agencies that make up the Programme also support, individually and with other sources of funding, subnational jurisdictions outside the partner countries, including Brazilian states preparing jurisdictional programmes under TREES (UNDP, 2026c). Together, this experience has shifted benefit sharing from a handful of pioneering, programme-specific experiments towards a more standardized practice, still adapted to national and subnational context, but increasingly guided by common principles (See Module 2).

1.2 What is the legal and policy basis for fair and equitable benefit sharing in the context of J-REDD+?

1.2.1 UNFCCC

The United Nations Framework Convention on Climate Change (UNFCCC), while not mentioning benefit sharing explicitly, provides an international legal basis for the principles underpinning fair and equitable benefit sharing. Notably, the “Cancún Safeguards”, adopted at the 16th session of the Conference of the Parties (COP 16) of the UNFCCC held in Cancún in 2010,³ include a requirement that all REDD+ actions should respect the knowledge and rights of Indigenous Peoples and members of local communities, ensure the full and effective participation of relevant stakeholders, in particular Indigenous Peoples and local communities, and enhance social and environmental benefits (UNFCCC Decision 1/CP.16, Annex I, paragraph 2). Subsequent decisions set out how information on the safeguards is to be provided (Decisions 12/CP.17 and 12/CP.19), and Article 5 of the Paris Agreement encourages Parties to implement and support REDD+, including through results-based payments (UNFCCC, 2015). Benefit sharing

is one operational pathway to implement safeguards on participation, rights and social benefits. The [UN-REDD Learning Journal: REDD+ under UNFCCC](#) sets out this wider framework.

1.2.2 International human rights and biodiversity law

In international human rights law: the 1989 International Labour Organization (ILO) Indigenous and Tribal Peoples Convention 169, and subsequent human rights instruments, such as the American Convention on Human Rights (Pact of San Jose) and the UN Declaration on the Rights of Indigenous Peoples (UNDRIP), as well as decisions from UN human rights committees interpreting binding treaties and human rights courts and reports from the UN Special Rapporteur on the Rights of Indigenous Peoples, have re-affirmed the view that resource development projects or the establishment of environmental protection measures affecting Indigenous Peoples’ lands, territories and knowledge, trigger the obligation of fair and equitable benefit sharing (Morgera, 2024). In international human rights law, it can be argued that fair and equitable benefit sharing, alongside prior participatory (and independent) impact assessment and consultation and free, prior and informed consent (FPIC), is a safeguard that is both essential to ensure the protection of Indigenous Peoples’ right to self-determination, to their territories, and to their particular way of life as well as an expression of these same rights (Morgera, 2019). These obligations are not limited to Indigenous Peoples. The UN Declaration on the Rights of Peasants and Other People Working in Rural Areas recognizes the rights of peasants, small-scale fishers, pastoralists and other people working in rural areas to have access to and use the natural resources in their communities and to participate in managing them and requires states to consult them in good faith before adopting measures that may affect those rights (UN General Assembly, 2018).

³ See the [UN-REDD Learning Journal on REDD+ Safeguards](#) for a detailed discussion of these “Cancún safeguards”.

In international biodiversity law: the 1992 Convention on Biological Diversity (CBD), additional protocols and decisions by the Conference of the Parties (COP) outline fair and equitable benefit sharing obligations in relation to the use of Indigenous Peoples' and local communities' traditional knowledge, and as recognition and reward for the good environmental management practices of Indigenous Peoples and local communities (Morgera, 2024). Notably, the CBD Akwé: Kon Guidelines propose that any social impact assessment process for projects affecting Indigenous Peoples and local communities' customary lands, should include an assessment of "tangible benefits" for those affected, and lists possible types of benefits that could be considered (CBD, 2004). Further, the CBD's Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization concerns genetic resources and associated traditional knowledge rather than forest carbon, but its annex lists examples of monetary and non-monetary benefits that can inform what an arrangement might include (CBD, 2011).

Although fair and equitable benefit sharing in human rights law is based on rights, and in biodiversity law on recognition of traditional practices and knowledge systems, there has been increasing cross-referencing between the two bodies of law (Morgera, 2024). The 2018 report by the UN Special Rapporteur on Human Rights and the Environment sets out the interdependence of human rights and environmental protection, stressing that environmental efforts should not infringe on human rights (Knox, 2018), and that states' obligations to Indigenous Peoples include consultation, FPIC, and ensuring equitable benefits from activities affecting their lands. Its Framework Principles extend the same requirements to members of traditional communities (Knox, 2018).

1.2.3 National and sub-national policies, laws and regulations

National policies, laws and regulations shape whether and how a benefit sharing arrangement is formalized. They determine who holds rights to the emission reductions and removals (ERRs) a programme generates, whether the state, landowners or communities, and who may transfer those rights or sell the resulting credits. This strongly influences who holds negotiating power over how benefits are defined and allocated. However, eligibility to receive benefits is typically broader than rights to ERRs: it can extend to communities, implementers or other stakeholders who contribute to ERRs or bear their costs, whether or not they hold formal rights to the ERRs or the resulting credits (see section 3.1 for further discussion of tenure and eligibility).

Carbon rights, rights to ERRs and carbon credits are related but distinct. Carbon rights are the broadest: a claim to benefit from sequestered carbon and/or reduced greenhouse gas emissions, which may rest on title to land or trees, or on the activities that conserve the forest (Streck, 2020). Rights to ERRs are narrower: title to reductions and removals that have been measured and verified, which is what TREES and JNR require to be demonstrated. Carbon credits are the tradable units issued for verified ERRs and held in a registry, and Streck (2020) distinguishes them from carbon rights. There is no unanimously accepted international definition of carbon rights (FAO, 2024). Relatively few countries have defined them in national law, although a growing number are seeking to do so as they regulate carbon markets, particularly since Article 6 of the Paris Agreement was operationalized. Early approaches relied on forest tenure as an imperfect proxy for who could claim REDD+ benefits and did not distinguish between project and jurisdictional initiatives. This lack of clarity can create uncertainty for investors and weaken the legal protections available to Indigenous Peoples, local communities and other vulnerable groups whose claims to benefits may not be backed by formal land or resource rights.

National law also has bearing on how benefits are divided between government entities, private investors or project developers, and local stakeholders, whether through direct revenue-sharing regulations, or through taxes and royalties. It further determines which government entities have the authority to manage, distribute, and account for funds, and whether existing institutions can be used or new ones need to be created. Some countries have also legislated on benefit sharing itself, setting out what a plan must contain or giving an agreed plan legal force, as Acre did by State Decree No. 11,732/2025 (Government of Acre, 2025). Legal force gives an agreed plan stability and makes its terms enforceable, but it also means later arrangements may need to be

designed within those terms, which is worth making clear when consultation on a new arrangement begins.

1.2.4 Applicable standards

While international and national law is foundational for establishing a mandate and reference for fair and equitable benefit sharing in REDD+, carbon standard requirements also play a large role in helping to guide how benefit sharing should be integrated into REDD+ programmes. Both J-REDD+ crediting frameworks, TREES under the ART programme and the JNR Framework under Verra's VCS Program, require benefit sharing with affected stakeholders.



Box 1.

Benefit sharing in J-REDD+ carbon standards

TREES (v3.0, June 2026)



TREES requires Participants to describe the benefit sharing arrangements that govern the distribution of proceeds and non-monetary benefits derived from TREES Credits (Section 3.4.2). In the TREES Registration Document, Participants describe the applicable national and, if relevant, subnational legal framework, policies and programmes governing the arrangements, and the process that was or will be followed to define and agree them in line with the TREES Safeguards. In each TREES Monitoring Report, they describe:



1. the stakeholder groups eligible to receive benefits, including, where applicable, Indigenous Peoples, Local Communities, Afro-descendant Peoples, and other rights-holders;
2. the principles and criteria guiding how benefits are allocated;
3. the process used to define and agree the benefit sharing structure and mechanisms, and the process for reviewing and, if desired, adjusting them; and
4. any changes made to the benefit sharing plans since the last monitoring report.

Benefit sharing arrangements must be completed before proceeds from TREES Credits are distributed or used. Each monitoring report must also describe how the arrangements were implemented in line with the TREES Safeguards once revenues were obtained, consistent with applicable privacy laws or policies. Participants must also demonstrate, in the safeguards sections of the registration document and monitoring reports, that the process used to develop and implement the arrangements is consistent with the TREES Safeguards, in particular:

- **Safeguard B** (transparent and effective governance);
- **Safeguard C** (respect for the knowledge and rights of Indigenous Peoples and Local Communities);
- **Safeguard D** (full and effective participation of relevant stakeholders, including women, youth and vulnerable groups); and
- **Safeguard E** (protection and conservation of natural forests and their ecosystem services, and enhancement of other social and environmental benefits).

Verra's JNR (*JNR Requirements, Scenario 3, v4.1, August 2024; VCS Standard, v5.0, December 2025*)

Requires jurisdictional proponents (JNR Requirements, Scenario 3, v4.1, Section 3.8.6) to “put in place an equitable, transparent, and legally binding benefit-sharing system. This system shall consider stakeholders’ carbon rights, including rights to land, forests, forest resources, as well as their contribution to ecosystem services that resulted or will result in [greenhouse gas] emission reductions.

Benefit-sharing systems shall be developed through a transparent and participatory process in which stakeholder participation is justifiably representative, with a special emphasis on [I]ndigenous [P]eoples, local communities, women and the most marginalized and/or vulnerable.”

The JNR approach to safeguards

The JNR framework is part of the Verified Carbon Standard (VCS) Program, meaning that the overarching VCS rules also apply to JNR programmes and nested projects. In terms of safeguards, this includes provisions under sections 3.17 Stakeholder Engagement and 3.18 Environmental, Social, and Governance Safeguards of the *VCS Standard, v5.0*. Those sections address core social and environmental issues such as stakeholder identification (including a stakeholder engagement plan) and consultation, FPIC (where relevant), grievance redress mechanisms, and jointly designed benefit-sharing mechanisms with affected statutory or customary rights holders (Verra, 2025).



Box 2.

Benefit sharing in the Integrity Council for the Voluntary Carbon Market (ICVCM) Core Carbon Principles (CCPs) and Assessment Framework

ICVCM is an independent, non-profit governance body for carbon markets. It sets the Core Carbon Principles (CCPs), a global threshold for what counts as a high-integrity carbon credit and assesses carbon-crediting programmes and their methodologies against the CCP Assessment Framework. It therefore operates a level above the standards in Box 1.



Benefit sharing enters the framework through Criterion 7.9, Robust benefit sharing, under CCP 9 on sustainable development benefits and safeguards (ICVCM, 2024). Where a carbon-crediting program requires benefit sharing arrangements with Indigenous Peoples and local communities, the program must require mitigation activity proponents to:

1. set out, in validated design documents, how those arrangements are to be designed and implemented through a benefit sharing plan;
2. confirm that the draft plan and the final plan were shared with the affected Indigenous Peoples and local communities in a form, manner and language understandable to them; and
3. make the resulting outcomes publicly available, subject to applicable legal restrictions.

A separate criterion, 7.10, Cancún Safeguards, requires the carbon-crediting program, for all REDD+ mitigation activities, to require that the activity is consistent with all relevant Cancún Safeguards as set out in paragraph 71 of decision 1/CP.16 (ICVCM, 2024).

The Integrity Council CCP Assessment Framework signalled further requirements for benefit sharing to ensure transparency on use and management of revenues. The Continuous Improvement Work Program (CIWP) on Sustainable Development Benefits and Safeguards (including Benefit Sharing), which ran from February to July 2024, convened a diverse range of stakeholders and experts to discuss whether and how the CCP Assessment Framework could be strengthened in this area. The CIWP reached eleven recommendations on Criterion 7.9. Eight are for refinement of the Assessment Framework (ICVCM, 2025):



- guidance on alternative to benefit sharing agreements, such as community partnerships;
- assessment of the applicability of benefit sharing agreements for every mitigation activity type;
- requirements and guidance on the development of benefit sharing agreements;

- definition of two types of benefits for use in agreements, direct and general;
- requirements on how Indigenous Peoples and local communities can best access third-party technical, legal and economic support;
- participatory monitoring and reporting for all benefit sharing agreements;
- requirements and guidance on disclosures and confidentiality; and
- consideration of grounds for differentiation, such as project features and scale.

The remaining three are addressed more broadly: that the Integrity Council initiate this work as quickly as possible; that it formalize work on items with a long lead time, such as tailored support for implementation, standard templates and shared best practice; and that it encourage dialogue with governments on financial flows, land tenure and community rights.

These are recommendations for the Integrity Council to consider rather than current requirements or fixed ICVCM positions. Recommendations directed to the ICVCM will be considered by the Integrity Council, including as inputs to refinements of the Assessment Framework through the CCP Rule Architecture. If taken forward, these changes will be subject to a separate process, with additional opportunities for public consultation and feedback.

Additional recommendations were made to the ICVCM through another work program, on market transparency, scalability and standardizations. That [set of recommendations](#) related to future requirements on disclosure of information for parties involved in benefit sharing, to facilitate fair negotiation. The work program also recommended that guidance is prioritized that ensures communities have fair access and understanding of all relevant aspects of the benefit-sharing agreement.

Beyond ICVCM's threshold-setting work, the Integrity Council supports a self-led Indigenous Peoples and Local Communities Engagement Forum that pursues its own [Carbon Markets Engagement Strategy](#) which includes as one of its priorities, defining best practice in benefit-sharing.

A woman, likely Maasai, is shown from the waist up, smiling and holding several ripe red tomatoes in her hands. She is wearing a vibrant yellow and red patterned shuka (wrap) over a blue and white checkered shirt. She also wears a beaded necklace and a beaded bracelet. The background is a lush green field of tomato plants under a blue sky with scattered clouds. Large stylized arrows are overlaid on the image: a yellow and blue arrow pointing right in the upper left, and a white arrow pointing right in the lower right.

Module 2

Guiding principles for fair and equitable benefit sharing in REDD+



This module

This module sets out four recurring principles associated with fair and equitable benefit sharing in REDD+: rights-based; participatory and inclusive; clear allocation criteria; and transparent and accountable.



You will be able to...

- Describe the guiding principles for designing fair and equitable benefit sharing arrangements.
- Recognize how these principles interact in practice, and why they need to be applied together, rather than individually, to achieve fair and equitable outcomes.
- Apply the principles when designing or reviewing a benefit sharing arrangement.

There is no single model for fair and equitable benefit sharing; it takes different forms in different places. What an arrangement looks like depends on who holds rights to land, resources and carbon; what national law and institutions permit; how effort and opportunity costs are distributed among those involved; the source, scale and reliability of the revenue to be shared; and the preferences of rights-holders and stakeholders themselves, including Indigenous Peoples and local communities.

However, while the exact nature of a specific agreement cannot be prescribed and will vary from place to place, the process of its elaboration is equally, if not more important. Equitable benefit sharing implies dialogue where everyone involved reaches a shared understanding on the benefits and how to divide them (Morgera, 2024), as well as a process that treats everyone fairly, without discrimination, ensuring a balanced approach between the rights of all those involved.

Equity, as opposed to equality, recognizes the differences between different groups of stakeholders in terms of power, economic resources, education, language, livelihood and other characteristics and seeks to take

those differences into account so that everyone may participate fairly. Accordingly, in this context, equity does not mean that all those involved get exactly the same share or type of benefit, but rather that all relevant stakeholders have participated in a process to decide on how the benefits are defined, will be distributed, and that the process and outcome are broadly considered as fair (WWF, 2022).

Equity has three dimensions. Distributive equity concerns how benefits and costs are shared; procedural equity concerns how decisions are taken and who takes part in taking them; and contextual equity concerns the pre-existing conditions of power, tenure, education and language that determine who can exercise the other two (McDermott et al., 2013).

Each guiding principle answers a different question: which rights guide the arrangement, at every stage; who decides, and on what; how benefits are divided, and on what grounds; and whether it can be checked. An arrangement can satisfy one and fail on the rest, with shares set carefully but decided without those who hold rights in them, or decided inclusively and never paid, or paid and never accounted for.

Figure 1. Guiding principles for fair and equitable benefit sharing



2.1 Rights-based

A rights-based approach means that human rights guide the arrangement at every stage, from who is recognized as holding a claim, through how decisions are taken and what may be agreed, to how the arrangement is implemented and monitored. The rights concerned are those recognized under applicable law⁴, which include rights to self-determination, to lands, territories and resources, to traditional knowledge, cultural heritage and livelihoods, to meaningful and effective participation, to self-governance institutions, and to a people's own development priorities (UNDP SES, 2021). In many jurisdictions Indigenous Peoples and forest-dependent communities hold no formally recognized title to their customary lands. The absence of domestic recognition does not extinguish rights that exist under international law. Where a programme operates on those territories, agreeing to it may involve providing access and forgoing other uses of them for its duration (Anaya, 2013). Not every entitlement to benefits derives from a pre-existing right, and the criteria for allocating benefits are addressed in section 2.3.⁵

2.2 Participatory and inclusive

Participation in the design of the benefit sharing arrangements must be meaningful, effective and informed, which means that those involved must be able to influence decisions, not only receive information about them. This requires processes free from manipulation and intimidation, initiated early and repeated through the programme cycle, culturally appropriate, conducted in languages people use and understand, and free of reprisal for those who raise concerns or dissent. Being informed

depends on what is disclosed, how and when. Draft arrangements, the criteria proposed for allocation, and the assumptions behind expected revenue need to be available in advance and in appropriate formats. Inclusion depends on who can in practice take part. Who can attend, speak and be heard is shaped by distance, timing, language, literacy, disability, age, gender, care responsibilities and norms about who speaks in public, and addressing these is a question of budget as much as of intent. The budget available depends in part on the revenue a jurisdiction expects, which turns on both the volume of ERRs and their price. Where expected revenue is modest, less may be available for engagement, and stakeholders may see less reason to take part, including private actors whose practices the programme seeks to change. Where the design of an arrangement turns on figures, forecasts and legal instruments, rights-holders may need independent technical or legal advice to engage with it on equal terms, which the programme should fund (see section 3.2).

2.2.1 Indigenous Peoples' participation

The criteria above apply to everyone taking part; for Indigenous Peoples, further considerations apply. Historically, Indigenous Peoples have experienced discrimination, land dispossession, and marginalization from decisions that affect them. For Indigenous Peoples, participation proceeds through their own legitimate and representative institutions, as reflected in their decision-making structures and consultation protocols, and where benefits derive from their lands, territories or resources, decisions on the arrangement may require their FPIC (UN-REDD Programme, 2013; see section 3.2). Some Indigenous communities

⁴ Applicable law is defined as domestic law together with the obligations the State has assumed under international law, applying whichever sets the higher standard (UNDP SES, 2021).

⁵ Rights to emission reductions and removals (ERRs) are distinct legal interests whose basis and allocation depend on the applicable legal and institutional framework. They may be linked to, or informed by, underlying rights to land, territories, forests and resources, but should not be assumed to arise from them automatically (Felicani-Robles, 2021). Where a jurisdiction creates or allocates such rights, that decision is itself constrained by the rights already held. See section 3.1.

might have established leadership structures where only a few are designated by the peoples to make the decision on behalf of the community. Other Indigenous communities might have practices and customary laws that require consensual decision-making at the community level. Indigenous representative organizations, both at the regional and local level, are increasingly developing Consultation/FPIC Protocols, in which they outline how they expect a programme to engage with them and seek their consent, including on how benefit distribution should be governed. Where such protocols have not been developed yet, the programme should support communities to clarify how they would like to be consulted (UN-REDD Programme, 2026). While a participatory process should be implemented according to the traditional decision-making processes of a particular Indigenous Peoples, the process must also strike a balance between these traditional decision-making processes and inclusiveness (see the [section on stakeholder engagement in the UN-REDD Social Inclusion and Gender Learning Journal](#)).

2.2.2 Social inclusion

In its 2016 Report on the World Social Situation, the UN Department of Economic and Social Affairs defines social inclusion as “the process of improving the terms of participation in society for people who are disadvantaged on the basis of age, sex, disability, race, ethnicity, origin, religion, or economic or other status, through enhanced opportunities, access to resources, voice and respect for rights” (UNDESA, 2016). Social inclusion includes ensuring the full and equal engagement of the diverse stakeholders and rightsholders to forge public policies and field actions. It can therefore be seen as both a process and an end goal (UN-REDD Programme, 2026).

A gender-responsive approach addresses this directly: meeting times and venues women can reach, facilitation that supports their participation, and separate sessions where mixed settings constrain what can be said. The same attention applies to youth and others whose participation tends to be assumed rather than enabled. Requirements for representation on governance bodies help, but they do not guarantee that those present can shape what is decided. What is decided together includes the definition of the benefits themselves, not only their division: benefit sharing is a process of co-identifying benefits as much as allocating them (Morgera, 2024).

Eligibility is not the same as access. Someone may qualify for a benefit and still be unable to receive it. Women are frequently active in the activities that generate results yet excluded from the benefits attached to them, through discriminatory norms and patriarchal land ownership systems, with the effect that their role in forest conservation and their connection to the land go unrecognized (UKAID WOW Programme, 2024). Exclusion also compounds where gender intersects with other characteristics and social conditions, such as age, ethnicity, geography, disability and economic status, so the same arrangement can reach some people and not others within the same community (see the [section on gender mainstreaming in the UN-REDD Social Inclusion and Gender Learning Journal](#)). Without attention to this, benefits concentrate among those already advantaged while costs fall on those least able to bear them.

Benefit sharing distributes revenue; it does not by itself dismantle the conditions that determine who can claim a share. Elite capture, weak governance and the exclusion of women have causes outside the arrangement, and an arrangement designed without regard to them will reproduce them however carefully its percentages are set.

2.3 Clear allocation criteria

Every arrangement reflects a decision about who should receive what, and on what grounds. That decision should be written down, explained, and agreed with the rights-holders and stakeholders who are part of the arrangement. TREES requires Participants to describe the principles and criteria guiding how benefits are allocated. JNR requires a system that considers both stakeholders' rights and their contribution (Verra, 2024). Rights and contributions to the results are distinct grounds for a claim, and neither can stand in for the other, even where national law vests rights to ERRs in those who contribute to them, as Guatemala's does (see section 3.1). A rights-holder is owed a share whether or not they take part in the programme, and the rights that ground such a claim are set out in section 3.1. Someone whose actions reduced emissions is paid for those actions (Morgera, 2024). Contribution is not confined to activities undertaken during the programme: the customary practices and knowledge systems through which forests have been maintained over generations are both a contribution and an expression of rights (Morgera, 2024). Allocation based on measured contribution alone will leave out those whose claim rests on tenure or custom rather than activity, and those who bear costs without taking part in programme activities (Streck, 2020). In practice, criteria usually combine the two, with a share that recognizes

rights and a share that reflects contribution to the programme, weighted as agreed through the process for reaching agreement (see section 3.4). An allocation whose basis is stated and agreed can be defended when it is challenged, and that is what gives it legitimacy with those it affects.

2.4 Transparent and accountable

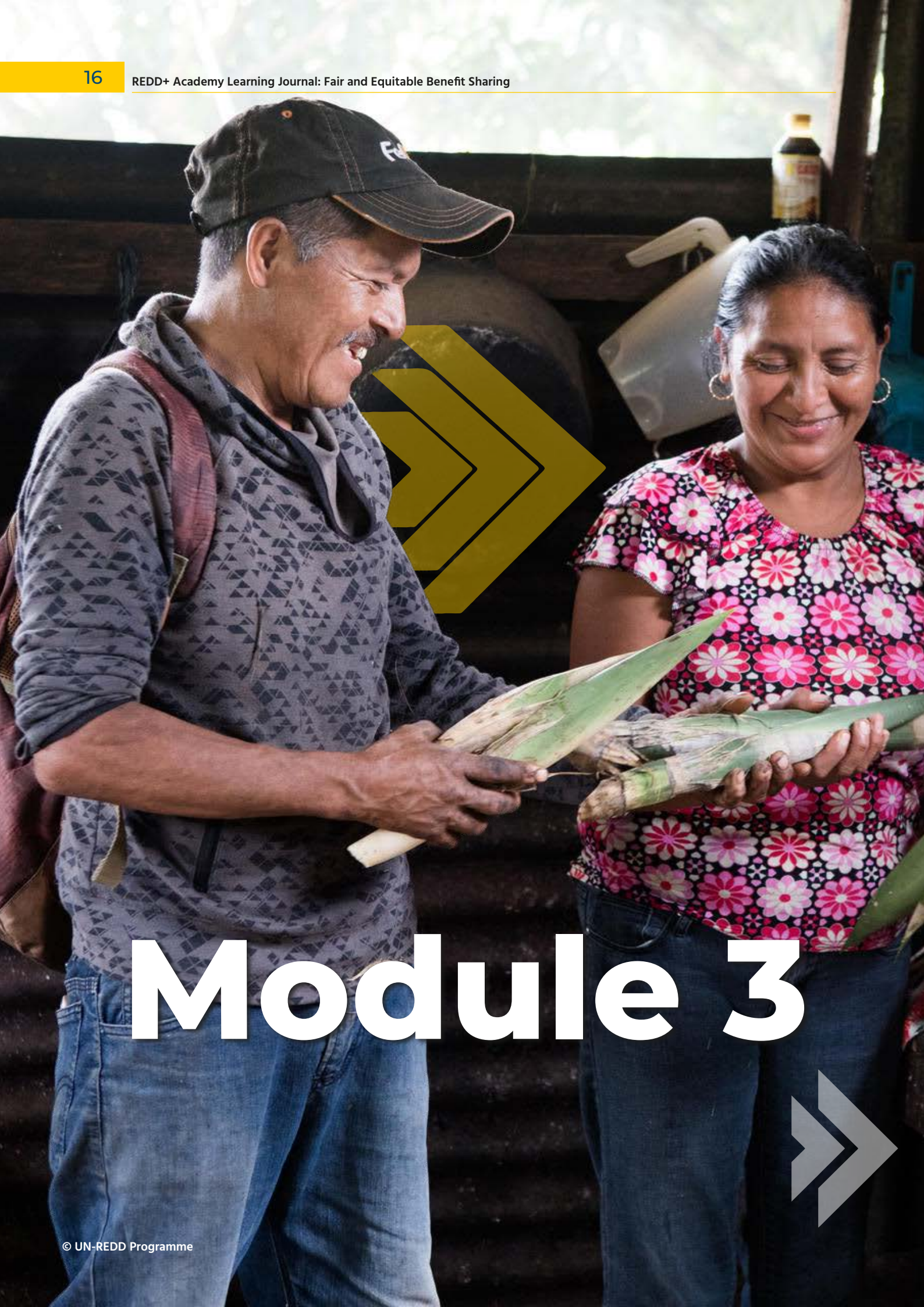
Transparency means those affected by an arrangement can see how it works and what it has done. That requires disclosing who is eligible and on what criteria, what revenue the programme received, what was deducted before distribution and by whom, what each group received, and how it was used. Information should be published in a form and language people understand, and at the level at which benefits are received, so communities can compare what reached them with what was allocated to them. The same scrutiny applies to what is not paid in cash: the delivery of non-monetary benefits and of other commitments made in the arrangement. Accountability requires a route to raise a discrepancy and an institution obliged to respond. This includes independent audit of the funds, reporting to a body that includes rights-holders rather than only to the institution administering the money, and a grievance redress mechanism that is legitimate, timely, adequately resourced and free to use.



Go to the [REDD+ Academy Platform](#) to identify the guiding principles for fair and equitable benefit sharing in REDD+



**LEARNING
TOOL**



Module 3



Key elements of a fair and equitable benefit sharing arrangement



This module

This module works through six elements of a fair and equitable benefit sharing arrangement: who can claim benefits and on what basis, how agreement is reached, what is shared, how it is divided, how it is delivered and accounted for, and how disputes are resolved. Each element sets out what it involves and what to do where the legal or institutional basis is missing or contested. Country examples run throughout, showing how particular jurisdictions have handled a specific problem.

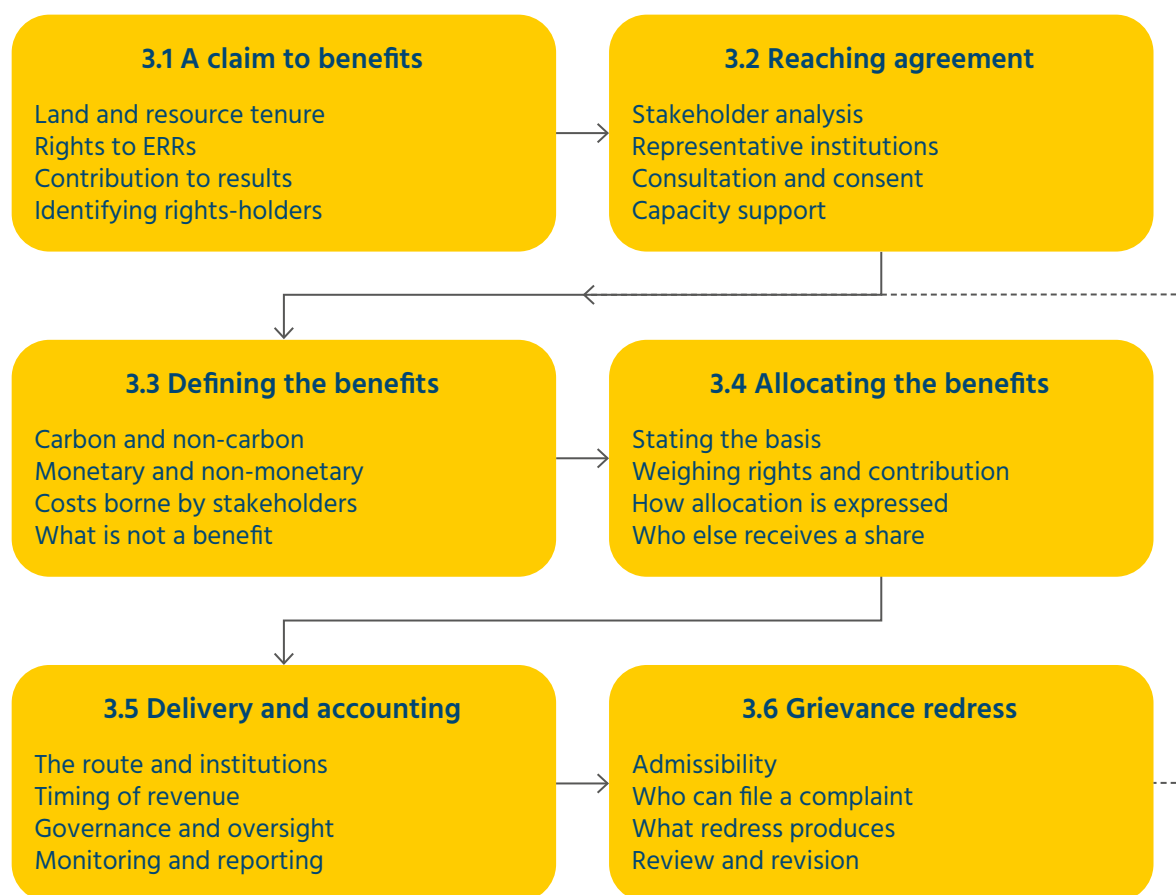


You will be able to...

- Recognize what each element requires and what a jurisdiction needs in place for it.
- Identify the options available where the legal or institutional basis is missing, incomplete or contested.
- Apply the key questions and the framework in the Annex when designing or reviewing an arrangement.

One point runs through every element and is not repeated in each. Jurisdictions should build on what already exists, where it works and has the support of those it serves, rather than create parallel structures, and should be prepared to revise it where circumstances or requirements have changed.

Figure 2. Key elements of an equitable benefit sharing arrangement



Dashed line: revision returns the arrangement to earlier elements

3.1 The basis for a claim to benefits

Module 2 sets out a rights-based approach as a guiding principle. This element covers what that means in practice when a benefit sharing arrangement is designed: which rights ground a claim to benefits, how rights to emission reductions and removals relate to them, and how those who hold them are identified. A claim may rest on rights, on contribution to the results, or on both, and the criteria for weighing the two are addressed in section 3.4.

Land and resource tenure rights. Tenure is the relationship, whether legally or customarily defined, among people, as individuals or groups, with respect to land and other natural resources such as trees; its rules determine who may use, control and transfer those resources, for how long and under what conditions (FAO, 2002).

Recognized rights to forest land and resources often shape who can claim benefits and on what terms, though eligibility is usually wider than tenure alone, and in some jurisdictions entitlement to benefits is only loosely linked to tenure. Where tenure is contested or unrecorded, benefit sharing inherits the dispute: allocation decisions become proxies for unresolved land claims, and arrangements built on them are fragile. Secure tenure is widely recognized as a foundation for forest communities' participation in benefit sharing: it is often a condition of eligibility, it shapes their bargaining power over what they receive, and improved tenure security is itself highly valued as a benefit (Durbin et al., 2019). The gap is wide: across 33 tropical and subtropical countries, fewer than half of identified community tenure regimes (42 of 99) grant full ownership rights to Indigenous Peoples, Afro-descendant Peoples and local communities (Jodoin and Robinson, 2025).

Rights to emission reductions and removals.

Rights to ERRs are distinct from tenure, and the requirement to demonstrate them is explicit in both J-REDD+ standards. Under TREES, a Participant must demonstrate its rights to the ERRs generated in the accounting area for each year in which results are claimed, based on national or subnational regulatory frameworks, laws or administrative orders, and must explain how claims to those rights from private parties, Indigenous Peoples, Local Communities, Afro-descendant Peoples, other stakeholders or subnational entities will be resolved. Where other ERR rights holders are present, the Participant must provide evidence of agreements for the transfer of ERR rights. Credits are issued only for ERRs for which the verification body has confirmed that the Participant can demonstrate rights. ERRs for which rights cannot be demonstrated are set aside, and may be issued later, within the same or the following crediting period, if a further verification confirms that the rights have been obtained in conformance with the TREES Safeguards (ART, 2026). Verra's JNR framework similarly requires jurisdictional proponents to demonstrate rights to the emission reductions generated by the programme, in accordance with local law and with respect for all rights, including carbon rights, and to explain how the proponent's rights relate to those of Indigenous Peoples, local communities, private entities and individuals (Verra, 2024, Section 3.6.4).

Most countries' legislation does not yet specify who holds ERR rights, so ownership or management rights over forest resources commonly provide the working basis for allocating them (FAO, 2022). Underlying this is a distinction that shapes every allocation decision. A claim to benefit may rest on control of the asset, meaning the land or biomass held under

statutory, customary or management title, or on control of the activity, meaning the stewardship that produces the reduction (Streck, 2020). An arrangement that recognizes only the first will exclude those who do the work without holding title; one that recognizes only the second disconnects benefit sharing from statutory rights.

Where tenure or rights to ERRs are unclear.

Neither clear tenure nor a defined legal basis for ERR rights must be in place before benefit sharing can begin and treating either as a precondition can stall it indefinitely. TREES is explicit that it may not be necessary to enact new legislation, provided the Participant can explain how carbon rights and/or related intangible property interests are established and addressed under existing constitutional or other legal frameworks (ART, 2026).

Country practice shows two main routes for establishing ERR rights, although they are not the only ones: legislating to define them, or agreeing with landowners and resource rights-holders, on a contractual basis and in compliance with existing law, how those rights and the allocation of benefits will be established (FAO, 2022; FAO, 2024). Recognition can also be achieved by creating a legal category short of title. A phased approach is also possible, with allocation based on mitigation actions in the near term moving to allocation based on defined ERR rights as the legal framework matures. Such arrangements should not be used to settle the question against those whose rights are unrecognized. Where community and private property rights are strong, a government claim to all forest carbon rights is hard to defend, and courts may treat it as taking property for which the original rights holders would have to be compensated (Streck, 2020).



Go to the [REDD+ Academy Platform](#) to review the elements of a fair and equitable benefit sharing arrangement.



**LEARNING
TOOL**

In practice: defining ERR rights in law.

Guatemala's Decree 20-2020 treats landowners, and those implementing the programme's measures, as owners of emission reduction titles and as beneficiaries. Communities with management and use rights but not ownership are therefore eligible (Government of Guatemala, 2023; RFUS, 2025).

Key questions on rights and rights-holders

- Are rights to forest land and resources in the accounting area recorded, and are customary rights among them?
- Does applicable law specify who holds ERR rights and who may transfer them?
- Does the basis for allocation rest on control of the asset, control of the activity, or both?
- What is the arrangement meant to achieve, and how does the basis for allocation serve that purpose?
- Where the State claims ERR rights, how does that claim relate to existing statutory and customary rights, and how are those rights respected?
- How will competing claims to ERR rights be resolved, and is that process documented?

Identifying rights-holders and other beneficiaries.

As set out above, tenure is frequently unclear, subject to overlapping formal and customary claims, and rights to ERRs are often unspecified. Reaching agreement on who benefits therefore begins with an understanding of:

- Land tenure, comprising formal and customary rights, including perceived rights, meaning communities' or individuals' own understanding of their rights, which may differ from the formal legal position, and any ongoing or historical land claims.

- Land and resource use in the programme area, with particular attention to uses that are often overlooked, such as women's use of forest resources for medicinal purposes.
- The legal and policy framework governing property rights and benefit sharing.
- The behaviours and activities the programme is seeking to change or incentivize, including the drivers of deforestation in the programme area.
- Existing incentive or payment schemes in the jurisdiction, in particular the eligibility rules they apply and who those rules have historically included and excluded.
- The wider socio-economic and political context, including those who contribute indirectly to implementation or to its outcome.

That understanding is what makes it possible to say who should be identified. Those in a programme area usually include Indigenous Peoples and local communities; formal or customary landowners, whether individual or collective; those implementing activities, such as farmers, land users and households; and public and private sector entities. Where Indigenous Peoples, Local Communities or Afro-descendant Peoples are concerned, identification rests on self-identification through their own institutions.

Identification should cover:

- Those with legally recognized and enforceable rights over land and resources, whether to own, use or manage them, held individually or collectively.
- Those with customary or traditional rights over land and resources, whether or not those rights are formally recognized.
- Those involved in delivering or implementing the programme, including those whose actions the programme is seeking to change or incentivize.

- Those who are impacted by the programme, for example people who use and benefit from the forest, land and resources.
- Marginalized groups, for example women, youth, ethnic minorities, migrant and nomadic or transhumant populations (meaning those who move seasonally with their herds), who may be sidelined in decision-making or affected in different ways.

Benefits will need to be tailored to these different rights and interests, to the nature of the programme, and to the local context.

3.2 A legitimate process for reaching agreement

Module 2 sets out participation and inclusion as a guiding principle. This element covers what that involves when a benefit sharing arrangement is designed: how the groups to be engaged are determined, how the legitimacy of the institutions representing them is assessed, what is consulted on and where consent is required rather than consultation, how the process is sequenced and carried out, and what support participants need to take part. TREES requires Participants to describe the process used to define and agree the arrangements, and to demonstrate that the process used to develop and implement them is consistent with the TREES Safeguards as a whole, particularly Safeguards B, C, D and E (see Box 1) (ART, 2026). JNR requires the benefit sharing system to be developed through a transparent and participatory process in which stakeholder participation is justifiably representative, with a special emphasis on Indigenous Peoples, local communities, women and the most marginalized and/or vulnerable (Verra, 2024).

Stakeholder analysis. Section 3.1 establishes who holds a claim to benefits and on what basis. Engagement on the arrangement reaches further, covering those who may be affected by the programme without holding

a claim to benefits, those whose actions it seeks to change, and the public bodies, civil society organizations and private actors the arrangement depends on. Groups are engaged in different ways and to different depths. For each, stakeholder analysis establishes what their interests are, how they will be affected, how much influence they hold over the outcome, and what support they need to take part. It should be conducted in a gender-responsive, culturally sensitive, non-discriminatory and inclusive manner, and identify vulnerable and marginalized groups so that opportunities to participate can be provided to them (UNDP SES, 2021). The result of such analysis is usually a plan for engagement: who is engaged, on what, when, by whom and at what cost, with the level and frequency reflecting the scale of the activity, the magnitude of potential risks and adverse impacts, and the concerns raised by affected communities (UNDP SES, 2021). Much of this will already have been done through existing national processes, in readiness and in implementation, and engagement on the arrangement should build on those rather than repeat them (FCPF, 2024). What is added is engagement on the arrangement itself. TREES requires the process used to define and agree it to be described at registration and in each monitoring report (ART, 2026). The VCS Program requires jurisdictional proponents to develop the benefit sharing plan jointly with rights holders (Verra, 2025).

Engaging through legitimate institutions.

Participation runs through institutions. For institutions that represent rights-holders, as distinct from public bodies whose mandate derives from law, whether they are accepted by the people they represent determines whether the agreement they reach is legitimate. Where the institutions consulted are not considered representative by the people they claim to represent, the consultation may have no legitimacy (ILO Governing Body, 2001). Rights-holders are represented by the institutions and individuals of their own choosing, and representation at national level is not necessarily the same as at local level, so neither substitutes for the other.

Where representative platforms do not exist or are only emerging. Existing community governance structures should be built on where they can be strengthened rather than displaced by new bodies created for the programme (Shah et al., 2024). Where communities lack formal legal personality, instruments such as management contracts can supply a structure for representation. Where nothing exists for REDD+ specifically, a platform can be created and given a formal mandate by the appropriate governance structures, since a body without that recognition risks becoming a parallel structure without legitimacy.

In practice: creating legal personality for representation. In Madagascar, community management associations established under contract with the government have provided a formal basis for representing each community in benefit sharing from carbon revenues (Durbin et al., 2019).

In practice: establishing a platform with a formal mandate. Acre's System of Incentives for Environmental Services was established by state law with a State Commission for Validation and Monitoring (CEVA) drawn in equal parts from public institutions and civil society organizations, responsible for social oversight and for approving the system's rules; an Indigenous Thematic Chamber and a Women's Thematic Chamber were subsequently constituted under it, and the 2025 decree revising the benefit sharing strategy placed application of the funds under CEVA's oversight (Government of Acre, 2025; GCF Task Force, 2025a). Thematic bodies of this kind can also carry out technical work a general platform cannot.

Where representation is contested. More than one body may claim to speak for the same group, or an existing body may hold a statutory role without being recognized by those it represents. Creating a new body is rarely the answer, since one established by the programme inherits the same question. Where a structure

already carries a legal role, one route is to widen it rather than work around it. Where the question cannot be settled, the programme continues engaging the group directly on what the arrangement involves and what taking part would mean for them, leaving the representation question to be worked out within the group rather than determined from outside.

In practice: representation where an existing body is contested. In Costa Rica, the Integral Development Associations (Asociaciones de Desarrollo Integral, ADIs) hold the legal representation of Indigenous Territories. The 2018 Consultation Mechanism allows territories to constitute their own Territorial Indigenous Consultation Bodies to act as representatives within consultation processes, while the ADIs keep their statutory role. Where a territory does not accept the representativeness of its ADI, the question is left to be settled within the territory rather than resolved from outside.

Consultation. Section 2.2 sets out the criteria for meaningful, effective and informed consultation. What distinguishes consultation on benefit sharing is that the dialogue is not a step towards approving a plan but the means by which the substance of the plan is arrived at. Morgera (2024) describes benefit sharing as directed at a common understanding of what the benefits at stake are and how they should be shared, reached through iterative dialogue rather than a one-off exercise, which places fairness and equity in the process as much as in the allocation it produces. What is consulted on is the substance: who is eligible, what the benefits are, how they are allocated, and through what mechanism they will be delivered. For Indigenous Peoples and local communities, this starts from their own priorities, including those set out in life plans or territorial plans where these exist, and from how benefits can serve them (see the Costa Rica example in section 3.5).

Consent. Consultation and consent differ in where decision-making authority lies: consultation allows those involved to shape a decision, while consent means the decision

is theirs to give or withhold. Free, prior and informed consent is the right of Indigenous Peoples, and rests on the substantive characteristics of a people rather than on how a State labels them. It may also extend to other forest-dependent communities where their customary tenure, cultural practices or traditional livelihoods are significantly affected, a question determined case by case (UN-REDD Programme, 2013). The [UN-REDD Guidelines on FPIC](#) identify decisions on benefit sharing arrangements among the activities that may require consent, where the benefits derive from the lands, territories or resources of Indigenous Peoples or other rights-holders. The [section on FPIC in the UN-REDD Social Inclusion and Gender Learning Journal](#) sets out how to run an FPIC process, from whom consent is sought, at what points in the programme cycle, and what follows if consent is withheld.

In practice: protocols and guidelines beyond Indigenous Peoples. In Brazil, dozens of autonomous protocols have been developed by Indigenous Peoples, quilombola communities (self-identified groups of Black ancestry with their own historical trajectory and territorial relations, whose right to the lands they occupy is recognized in the constitution) and extractivist populations, several recognized in court decisions and in agreements with public authorities, and a 2025 resolution of the National REDD+ Commission sets consultation guidelines for jurisdictional programmes that extend beyond Indigenous Peoples to quilombola communities, traditional communities and family farmers, with representation of their organizations in governance bodies (CONAREDD+, 2025).

Where law provides no basis for consultation or consent. Requirements can be established without primary legislation: a decree or

regulation specific to REDD+, a ministerial resolution, a national FPIC protocol or guideline, or conditions written into the programme's own legal instruments and into agreements with rights-holders. Consultation protocols developed by Indigenous Peoples can be given formal standing in programme documentation even where they have none in general law.

Consultation methodology. No single method is prescribed. One approach used in jurisdictional programmes, illustrated by Ghana below, proceeds through successive rounds, from national to sub-national level and back. An initial national engagement sets out the programme, the requirements of the applicable standard and what remains open for decision. Later rounds are convened at the administrative level at which people can attend and speak, whether regional, district or village, so that those who would receive benefits are reached rather than only those able to travel to a capital. What those rounds produce is consolidated into a draft, and the draft returns to the same participants for validation rather than being finalized centrally.

Consultation techniques need to be differentiated across the full range of stakeholders, from Indigenous Peoples and local communities to agribusiness and other private actors whose practices the programme seeks to change. Techniques used include focus groups convened separately for groups unlikely to speak freely in plenary, influence and interest mapping to identify who is otherwise overlooked, and ranking exercises through which participants themselves assess relative contribution to emission reductions and removals. (See [Strengthening dialogue on climate mitigation: Creative methods for engaging Indigenous Peoples and Local Communities \(IP&LCs\) in REDD+](#) (Landscape Alliance, 2026), a toolbox of participatory activities to learn about carbon initiatives and prepare for free, prior, and informed consent (FPIC) processes.⁶)

⁶ This toolbox presents a collection of participatory training activities developed and tested through training processes co-designed with local communities in the state of Pará, Brazil, and East Kalimantan, Indonesia, as part of the Capacity Development for Equitable Jurisdictional REDD+ project. The activities were designed to make complex concepts related to climate change, carbon markets, REDD+, rights and safeguards more accessible and relevant to local contexts. Gender considerations are integrated throughout the toolbox through the activities, facilitation strategies and reflection exercises.

Practical arrangements carry as much weight as method: meeting times and venues that allow women to attend, facilitation in the languages people use, and facilitators trained to support participation rather than only to record it. What the process produces should be returned to participants in a form they can check, setting out what was proposed, what changed as a result, and what did not and why.

In practice: methods and sequence in a national engagement process.

Ghana has produced two benefit sharing plans: one finalized in 2020 for the Cocoa Forest REDD+ Programme under the FCPF Carbon Fund, and a second for the larger TREES programme area, which builds on the first. The second was designed through a sequence led by the Climate Change Unit of the Forestry Commission: a desk review covering the earlier plan and the TREES requirements, a preliminary national engagement in January 2024, then nine regional workshops across 2024 engaging government institutions, traditional authorities, private sector actors, civil society and local communities, using focus groups, an influence-interest matrix and pairwise ranking of stakeholders' relative contribution to emission reductions and removals. Regional inputs were consolidated at a national engagement in February 2025 and agreed the following day at a validation workshop, which reached consensus on the distribution of benefits, the beneficiary categories and the governance and implementation arrangements. Facilitators were trained to support women's active participation, and meeting times and venues were set to enable it (Forestry Commission of Ghana, 2026).

Capacity support. Capacity support needed to engage effectively should be assessed and planned for at the outset. It is commonly addressed late, once time has been lost and

budget is hard to find, and inadequate preparation carries real risks: communities entering agreements without understanding their legal, financial or governance implications, and terms that are disputed once implementation begins. Support can be provided through a trusted source such as territorial Indigenous Peoples' organizations or livelihood groups. Support specific to benefit sharing typically includes:

- Information and knowledge support, for example help to understand carbon markets, the programme activities and associated impacts.
- Legal and technical support in negotiating a fair share of the benefits. Access to independent legal counsel is increasingly recognized as essential to level the playing field and to ensure decisions on participation are made without bias or coercion; any legal support provided should be independent of the programme proponent. The cost of that support should be carried by the programme rather than by rights-holders.
- Technical, administrative and financial capacity to administer benefit sharing so that resources are distributed effectively and equitably.

These processes carry costs. Designing an arrangement at jurisdictional scale involves engagement across many communities over several years, and the cost is borne before any results-based revenue arrives. It is also an investment: an arrangement agreed through such a process is more likely to hold, and less likely to generate the grievances that delay payment. The scale of engagement should be proportionate to the programme and to the revenue expected. A plan should say where the money comes from, which may include readiness finance and public budgets, and whether it will later be recovered from payments, since a cost recovered from the revenue reduces what is available to distribute.

Key questions: designing a legitimate process for reaching agreement

Focus	Questions
Who is engaged	- Who holds a claim to benefits, who is affected without holding a claim, and whose practices does the programme seek to change? - Where a group self-identifies as holding a claim but was not identified in the stakeholder analysis, how is that claim considered?
Institutions and representation	- Where an organization speaks for a group, who mandated it, through what process, and can that mandate be evidenced? - How are representatives selected, held to account and replaced, and what happens to benefits flowing through an organization whose mandate is withdrawn? - Are women, youth and elders present where allocation decisions are taken, rather than in parallel exercises? - Where representativeness is contested, is the position recorded and the question held open?
Consultation and consent	- Which decisions require free, prior and informed consent, and which require consultation? - What follows if consent is withheld, and is that settled before the process begins? - Do the groups concerned have their own decision-making processes or consultation protocols, and does the schedule allow the time those take? - Are rights-holders involved in designing the engagement plan itself, including who is consulted and on what?
Information and advice	- Does what is disclosed cover eligibility, benefit types, allocation and the delivery mechanism? - Does information reach participants ahead of each round, and is a draft disclosed before adoption? - Can rights-holders obtain independent legal and technical advice, who funds it, and is it available while positions can still change? - Are the deadlines that constrain the process disclosed at the outset, with the schedule built backwards from them?
Method and reach	- Does the depth and reach of consultation increase as the plan develops? - Are meeting times, venues, languages and facilitation set so that those least able to travel or to speak in plenary can take part? - Has the cost of engagement been estimated, and who will meet it?
Record and revision	- Does the record give dates, locations, participant numbers disaggregated by gender and Indigenous Peoples status, feedback specific to benefit sharing, and what information was circulated in advance? - Is the outcome reported back to participants, and to those who did not take part? - What triggers a fresh round of engagement, and does that cover changes to eligibility, benefits, allocation or the delivery mechanism?

3.3 Defining the benefits

This element turns to the benefits themselves: what is shared and in what form. It covers which benefits fall inside the arrangement, what the programme costs those it affects, and the form benefits take and whether and how people can reach them. The process for reaching agreement is set out in section 3.2, and the division of revenue between stakeholders in section 3.4.

Carbon and non-carbon benefits. What an arrangement distributes and what counts as a non-carbon benefit are distinguished by how they are funded, not by the nature of the activity. Benefits are funded by revenue from emission reductions and removals and are named in the agreement; non-carbon benefits arise from implementing the programme without that funding (Öko-Institut, 2023). The same activity can be either: capacity building for a community institution is a benefit where results-based revenue pays for it, and a non-carbon benefit where it arises from the programme's own work. Non-carbon benefits include improvements in air quality; enhanced wildlife habitat; alternative income from forest products such as fruits and nuts; increased crop yields from regenerative agriculture; employment in ecosystem stewardship, management and monitoring; and strengthened capacity of representative institutions in governance, coordination, communication and financial management. Non-carbon benefits are not part of the benefit sharing arrangement itself, although a plan may refer to them (FCPF, 2024), but they are often essential to its success, because payment for REDD+ results, and therefore the revenue available for sharing, may not materialize for several years. In the interim, other incentives are needed to sustain participation.

Monetary and non-monetary benefits.

Monetary benefits include direct payments to individuals, payments into a community fund, or a share of credits transferred to community ownership, which becomes monetary only on sale. Non-monetary benefits include capacity development, infrastructure or social services, technical assistance, agricultural inputs, support

for alternative livelihoods, and improvements to tenure security.

Monetary benefits give recipients discretion over how the money is used and are efficient to deliver and audit where recipients hold accounts, but they depend on a payment route people can actually reach. A share of credits rather than cash confers an asset and a position in the market, though selling it requires access to brokers or buyers that communities may not have.

Non-monetary benefits can be delivered before results-based revenue arrives, and where they take the form of an asset, a skill or a secured right they leave something behind after payments end. They can require an intermediary, which adds cost and delay. They are harder for recipients to check against what was allocated. They also carry two risks the format itself invites, substituting for services the government should already provide, and being decided for communities rather than by them (Hamrick et al., 2023). Neither is inherent. Where the format is chosen through a community's own planning instrument, as with Costa Rica's Environmental, Forest and Territorial Plans, the decision sits with the recipients rather than with the programme. Which format fits depends on whether an accessible payment route exists and on how long revenue is likely to take to arrive.

In practice: monetary allocations, non-monetary benefits. Costa Rica's plan distributes payments through four mechanisms: the Forest Emission Reduction Contract (CREF), the SINAC Strengthening Plan, the Inclusive Sustainable Development Fund (FOINDES) and the Green Business Fund. Each is allocated a sum of money, but only the CREF pays cash to recipients: forest owners, possessors without title and Indigenous territories are paid per hectare. The other three spend their allocations on training, equipment and financing for small enterprises, so the plan reports what they deliver as non-monetary benefits. A plan should say whether a figure is money allocated to a mechanism or what recipients receive (Government of Costa Rica, 2025a).

In practice: matching benefit format to recipient and purpose. Ghana's benefit sharing plan for the TREES programme area, which builds on its 2020 plan under the Ghana Cocoa Forest REDD+ Programme (GCFRP), defines both formats and names their recipients. Monetary benefits go to traditional authorities for supporting emission reduction activities, the Forestry Commission for monitoring and law enforcement, the Ghana Cocoa Board for cocoa rehabilitation and climate-smart practices, and District Assemblies for developing by-laws on sustainable land use. Non-monetary benefits include tools and resources for community-led reforestation, improved seeds, fertilizers and equipment for farmers, training for local civil society organizations, and safeguards training for private sector actors. The plan also requires 30 per cent female representation in the farmer groups through which benefits are distributed and in the leadership of new landscape management groups and cooperatives (Forestry Commission of Ghana, 2026).

What the programme costs those it affects.

What a programme costs those it affects is an input to the allocation, since shares that do not reflect who bears what cannot be justified on cost grounds. Costs the programme imposes, as distinct from what it costs to generate the reductions, fall on Indigenous Peoples, local communities and other stakeholders alike and include (Hamrick et al., 2023):

- Upfront and implementation costs: travel, childcare and time given to meetings and activities, and the cost of legal counsel and technical advice. These should be met by the programme rather than by participants (see section 2.2), and where representatives receive an allowance the burden falls differently again, since an allowance may be a source of income others in the community do not have.
- Direct opportunity costs: the value forgone by not pursuing other uses of land and

resources, for example income given up by not clearing forest or by harvesting less timber. Where a community has chosen the change through its own decision-making processes, on the basis of voluntary and informed consensus, payments that offset these costs can form part of the arrangement and are weighed in allocation (section 3.4). Where the programme imposes the restriction, the resulting loss of income or livelihood is not an allocation question but a matter for compensation and support to restore livelihoods (see below).

These costs can be financial or non-financial and fall unevenly. Different stakeholders attach different values to the same cost, and resource management roles are often gender-differentiated: restrictions on fuelwood collection may be a cost borne by women while cash compensation is paid to and controlled by men (FFI, 2014). The time cost of consultation and capacity building falls unevenly for the same reason, since women combining productive and reproductive work have least of it to give. Some programmes treat this as a development and implementation cost: the Paraguay +Verde REDD+ results-based payments programme created childcare spaces, with play and learning areas, so that mothers could take part in workshops and intercultural dialogues (UN-REDD Programme, 2024b).

Allocation cannot weight costs that have not been measured. Social and environmental impact assessment generates much of this evidence already, and gender analysis within it is what separates costs borne by women from those borne by the household. Where the cost is lost access to food, materials or medicine rather than lost income, an assessment that counts only income will miss it.

What is not a benefit. Two things are often counted as benefits, which inflates the share of revenue that appears to reach beneficiaries. This does not mean they cannot be paid from results-based revenue, and many plans fund programme operations from it.

The first is compensation. Where a programme restricts access to land or resources people depend on, that is economic displacement. The distinction drawn above applies here too: where a community itself decides to restrict access through its own natural resource management arrangements, on the basis of voluntary and informed consensus, payments that offset what that costs can form part of the arrangement; where the programme imposes the restriction, compensation and support to restore livelihoods are owed, and that is a separate obligation from benefit sharing. What is owed, and to whom, is set by international human rights law (see section 1.2), by national law, and by any safeguards framework the programme is subject to. Where the restriction affects Indigenous Peoples' lands, territories or resources, consent may be required.

The second is the cost of running the programme. Monitoring, verification, safeguards compliance, consultation, law enforcement and the operation of the benefit sharing mechanism itself are costs of implementation, even where the institution paid is itself among the beneficiaries. It is not uncommon for the programme entity or other government bodies to retain a proportion of payments for these costs, and results-based revenue can properly fund them, alongside reinvestment in the programme and in the measures that generate further results. Benefits are what beneficiaries receive; these payments fund the programme's own operation. Consultation and safeguards compliance are required of the programme, not benefits it provides. That is why FCPF guidance provides that where operational costs are included in the arrangements, the plan should define them, make clear what they include, and state the proportion of payments or the actual value (FCPF, 2024). The same guidance encourages programmes to fund these costs from other sources, to maximize the proportion of payments delivered to beneficiaries. The public bodies that receive such shares are covered in section 3.4.

Barriers to access shape what a benefit is worth in practice. If monetary benefits are distributed

digitally, women may be excluded where they are less likely to own a mobile phone, and marginalized groups are less likely to hold a formal bank account. Where an account is held in a household rather than an individual name, the person who controls it may not be the person the benefit was allocated to. Other barriers include geographical remoteness, language, the technical complexity of documentation, and discrimination (UKAID WOW Programme, 2024). A format a group cannot in practice reach is not a benefit to that group, which is the practical reason the choice of format belongs with the people receiving it.

In practice: designing to respond to an identified exclusion. Costa Rica's Gender Action Plan for the National REDD+ Strategy, developed with FCPF funding alongside gender experts, civil society organizations, groups of Indigenous women and rural smallholder producers, identified a specific exclusion: women who work the land or live on it but hold no title were cut off from the financing available to titled owners. The Inclusive Sustainable Development Fund was established in response, capitalized from ten per cent of the net payment received by FONAFIFO, with criteria designed to ensure resources reach women's organizations and women producers and a risk and benefit map differentiated by sex to guide allocation (Government of Costa Rica, 2025a; World Bank, 2022; UN-REDD Programme, 2024a).

3.4 Allocating the benefits

Section 3.3 covers what is shared and in what form. This element covers how it is divided: on what basis benefits are apportioned between groups, and what a plan must state about it. There is no single correct way to divide benefits, but there is established practice on how the basis for dividing them should be set out. TREES requires Participants to describe, in each monitoring report, the stakeholder groups eligible to receive benefits and the principles and

criteria guiding how benefits are allocated (ART, 2026). JNR requires a benefit sharing system that considers stakeholders' carbon rights, their rights to land, forests and forest resources, as well as their contribution to the ecosystem services that resulted or will result in emission reductions (Verra, 2024). The VCS Program also requires a schedule for implementation reporting, with implementation updates included in each monitoring report (Verra, 2025).

Stating the basis. FCPF guidance states that a benefit sharing plan should explain why benefits are divided as they are, including how stakeholder consultations shaped that decision, and estimate the proportion that will go to each group of recipients. Some plans base distribution on performance, so the exact breakdown cannot be fixed in advance. In that case, the plan should set out how relative performance will be calculated, including the data, equations and decision-making involved, together with an ex-ante estimate of each group's share (FCPF, 2024).

Rights and contribution. Section 2.3 sets out that a share based on a right is owed whether or not the holder carries out programme activities, while a share based on contribution is payment for the activities performed. Both are difficult to establish in practice, and in different ways. Establishing rights is the subject of section 3.1, where tenure is often unrecorded and rights to emission reductions and removals frequently undefined. Establishing contribution runs into measurement. Calculating how many emission reductions a particular beneficiary generated is often not feasible below a certain geographic scale, given the levels of uncertainty involved. FCPF guidance sets out two alternatives: use a different data point that can be measured more accurately, such as deforestation rates, to compare relative performance; or use other indicators of support for the programme, such as the establishment of a representative forest management body or the successful implementation of activities, weighted through a scorecard and combined if desired with a deforestation measure (FCPF, 2024).

The same guidance notes a further risk for those whose claim rests on rights rather than on measured change. Where all benefits to communities are based on performance, communities that have historically maintained low emission levels may be unintentionally excluded: they contribute to the programme by continuing to protect forest but are unlikely to reduce emissions significantly further (FCPF, 2024). This illustrates why, as section 2.3 sets out, a contribution measure cannot stand in for a claim grounded in rights or tenure. Rewarding a record of protecting the forest is one of six rationales advanced for who should benefit from REDD+, alongside legal rights, emission reductions, compensation for costs incurred, facilitation of implementation and directing benefits to those with the greatest need. Several are usually in play at once, and the practical task is not to choose one but to be explicit about the relative weight given to each and about the trade-offs between them (Luttrell et al., 2013).

Two things follow that a plan should be explicit about. What is certified is the reduction in emissions rather than the carbon held in standing forest, so territories that were never under threat contribute little to the measured result while holding a strong claim on other grounds. And nothing in either J-REDD standard requires that revenue be reinvested where the reductions occurred, which leaves the jurisdiction to decide whether allocation follows the measured result, the rights at stake, or a combination of the two.

One response is not to tie every benefit to measured performance. Some plans provide that all communities will receive or have access to certain non-monetary benefits regardless of it, such as a forest training programme, support for the generation and marketing of non-timber forest products, or improvements to infrastructure (FCPF, 2024). Others build it into the allocation formula itself, rewarding both the reduction in emissions and the forest that is still standing, as Acre has done.

In practice: rewarding stock as well as flow. Where benefits follow measured reductions alone, most go to those who cleared forest in the past and now clear less, while those who have always kept forest standing have no reductions to show.

The stock-and-flow approach combines two criteria: the carbon stored in standing forest and the reduction in emissions from deforestation. In a simulation covering the Brazilian Amazon, allocation on reductions alone would direct 3 per cent of resources to Indigenous lands and nearly 70 per cent to private lands; under stock and flow those shares become 15 and 55 per cent (Moutinho and Guerra, 2017).

Acre applies the approach through the ISA Carbono programme of its State System of Incentives for Environmental Services (SISA), established by State Law 2,308/2010. In the second phase of the REDD+ Early Movers programme, 17 per cent of resources were allocated on the stock criterion, 37 per cent on the flow criterion and 46 per cent on the two combined, each share going to the land tenure categories that criterion identifies.

Seventy per cent of the total went to three subprogrammes, covering Indigenous territories, sustainable family production including extractivist communities, and diversified livestock, with up to 30 per cent for strengthening SISA itself. Because the money is channelled through existing state programmes, the final proportions depend on what each can deliver rather than on exact application of the formula, which is why its designers call the model programmatic stock-and-flow (REM Acre, 2017).

In 2025, in view of a new revenue source in credits certified under TREES, Acre revised the strategy. Consultations in the five regional units from December 2024 brought together around 1,800 people, and a forum of more than 150 elected delegates in June 2025 voted on the percentages later ratified by decree: 22 per cent for Indigenous Peoples, 26 per cent for extractivist communities, 24 per cent for small and medium producers and family farmers, and 28 per cent for the state government to invest in tackling illegal deforestation, conservation, SISA governance and the management of public and protected areas. The calculation set the starting point, not the outcome: the forum agreed 22 per cent for Indigenous territories where the technical study indicated 19 (Government of Acre, 2025; GCF Task Force, 2025b).

How an allocation is expressed. The plans reviewed for this Journal express allocation in one of two ways. Some set a percentage share for each group, then subdivide within it. Others set an amount per unit of activity, so what a recipient receives follows from the area they have under each measure. Neither attributes a measured quantity of emission reductions to individual recipients: allocation rests on activity, area and role. A plan can also cap what a category of recipients receives, so that those who come first do not use up what is available for those who follow.

In practice: amounts per hectare, deductions and caps. Guatemala sets an annual amount per hectare for each REDD+ measure, based on the implementation costs of that measure and on the experience of its existing forest incentive programmes. The payment to a project is the sum of those amounts multiplied by the area under each measure, applied to what remains after deductions for fixed costs and a solidarity reserve. The plan also applies an equity criterion under which caps limit what early REDD+ projects receive, a criterion stakeholders proposed during consultation so that newer initiatives would have the same opportunity to benefit (Government of Guatemala, 2023).

In practice: percentage shares by beneficiary group. Ghana's plan for the TREES programme area sets a percentage of proceeds for each group of beneficiaries and subdivides within them, with each group's share reflecting its role in reducing deforestation and emissions (Forestry Commission of Ghana, 2026).

What a share is a share of. A proportion states a share without saying what it is calculated on. Programme costs are one deduction, and section 3.3 sets out what a plan should disclose about them. Revenue is also reduced by the costs of transferring it, including any financial intermediary and the cost to government of moving the funds, so a percentage agreed against gross revenue and applied to net revenue will deliver less than those who agreed it expect. All such deductions should be set out when the shares are agreed.

Deductions also arise before any revenue exists. Both J-REDD+ standards withhold a risk-based share of credits at issuance: TREES requires each Participant to contribute to a pooled buffer account at a percentage set by its risk rating (ART, 2026), and JNR deposits buffer credits into a jurisdictional pooled buffer account on the same basis (Verra, 2024). A jurisdiction may also reserve credits against its own emissions target, or take a levy, a fixed charge on the proceeds of sale set in law.

Who receives a share. In addition to local communities, jurisdictional programmes typically fund the public bodies that implement and monitor the programme, the agencies that carry out enabling activities such as land-use planning, and in some cases private actors whose practices the programme seeks to change. Shares for implementation and monitoring cover the programme costs described in section 3.3

and should be stated separately from the shares allocated to the groups the arrangement is meant to benefit, with what each covers (FCPF, 2024).

3.5 Delivering and accounting for the benefits

This section covers the route benefits take from the point of payment to the people entitled to them, and the institutions responsible for them along the way. Most of what follows concerns the movement of money, since that is where the legal and fiduciary questions arise. Non-monetary benefits raise the same questions one step earlier: funds flow to the entity that procures and delivers them, so that entity's authority to receive and account for those funds, and the cost of doing so, need to be established in the same way (FCPF, 2024).

Start with what already operates. Jurisdictions should review what already operates in the country, and how well it works and is regarded by those it serves, including payment for ecosystem services schemes, conservation funds, reforestation funds and other results-based finance programmes (FCPF, 2024). Where a dedicated fund is needed, its institutional location is the substantive choice: constituted outside the state administration under a multi-stakeholder board, established within existing state structures, or distributed as budget support through existing agencies. That choice turns on how reliably the administration can disburse and account for funds, and a stand-alone fund may be warranted where a country expects to manage a high volume of revenue and a large pipeline of initiatives. The choice can change over time.

In practice: one programme, three institutional locations. Acre has held the funds in three different places since the programme began. Results-based payments in the first phase of the REDD+ Early Movers programme were managed by the State Forest Fund, a public fund created in 2001 and later made an instrument of SISA; in the second phase the resources were placed within the state budget under the planning secretariat; and for credits certified under TREES, ownership and sale rest with a mixed-capital company authorized under the 2010 SISA law. The location changed as the volume of revenue changed and as its source changed from results-based payments to credit sales. Other Brazilian states have chosen one and stayed with it: Mato Grosso delegated financial management to non-profit foundations, whose management fee is a deduction the arrangement has to set in advance; Tocantins created a state climate fund governed by a board of government and civil society representatives; and Pará authorized a state-controlled company to develop and market environmental assets. Each arrangement rests on the state's own legislation (REM Acre, 2017).

In practice: adapting an existing payments institution. Costa Rica routes results-based payments through FONAFIFO and SINAC, which were already administering payments for ecosystem services before REDD+ existed, rather than through a structure created for the programme (Government of Costa Rica, 2025a).

Institutional functions. Whichever route is chosen, each body in the chain must be able to receive funds, hold them, disburse them onward and account for what it did with them. Receiving depends on a legal mandate to accept the funds and on a legal personality capable of holding them, which is what community-level bodies most often lack. Disbursing onward depends on being able to reach the next body in the chain on the schedule the plan sets. Accounting

requires financial management systems able to track revenues and expenditures at the frequency reporting demands, and to reconcile what was received against what was passed on, which is the record that makes the arrangement checkable at all.

In practice: matching the route to the institutions available. Under the Cocoa Forest REDD+ Programme, Ghana distributed payments as budget support, channelled through the Ministry of Finance to the Forestry Commission and the Ghana Cocoa Board (Forestry Commission of Ghana, 2020). Under the plan for the TREES programme area, funds run through Hotspot Intervention Area Management Boards, using a landscape management account within the governance structure those boards already operate (Forestry Commission of Ghana, 2026).

Timing. Results-based revenue arrives years after a programme begins, since results have to be generated, then verified, then paid for, and the amount is rarely predictable because it depends on the volume confirmed at verification, which may differ from earlier estimates, and on the price at the time of sale. The wait carries a risk of its own. Where consultation raises expectations and payment follows years later, the interval is itself a source of conflict, and it falls on communities whose planning horizons are far shorter than the crediting cycle.

This is an argument for managing expectations by being explicit at the outset about when and how much revenue is expected and what will reach people in the meantime, rather than for delaying engagement.

Reaching the final recipient. The choice between in-kind delivery, direct transfers and a community fund belongs with the recipients (see section 3.3). So does the decision on how benefits are used once they arrive, unless the arrangement, a fund's rules or national law provide otherwise. The arrangement should state who takes that decision and how it is recorded. Where recipients have no access to banking

services, delivery may have to be made in person, and Indigenous Peoples-led funds report doing exactly this (GATC, 2026). Where the choice is a community fund, the arrangement acquires an institution rather than a payment route, and whether benefits arrive then depends on how that institution is constituted, resourced and held to account.

In practice: funding self-determined territorial plans.

In Costa Rica, payments to Indigenous Territories under Forest Emission Reduction Contracts rest on [Environmental, Forest and Territorial Plans](#), participatory instruments through which each territory sets its own priorities and decides how resources will be used. More than 212 community dialogues have been held since 2022, with women making up 51 per cent of participants, and the completed plans carry over 80 initiatives for women, 60 for young people and 30 for the elderly. Territories have used them to determine not only how benefits are distributed but what they fund, from road maintenance and school provisions to health, food security and leadership development for women (UNDP, 2026a).

Governance and oversight. Oversight of benefit sharing as a whole is a function distinct from holding and moving the funds and needs its own structure. That means defining the roles of national and local institutions in overseeing and implementing the arrangement, and establishing a body, such as a committee or board, that is representative of those affected and accountable to them. What makes distribution transparent in practice is the participation of local stakeholders in that body, which requires continuous representation of Indigenous Peoples and local communities holding decision-making power rather than observer status.

Including women on equitable terms, and enabling them to participate actively, requires sustained effort to address the structural inequalities and practical obstacles that stand in the way. For further guidance see the [section on](#)

[gender mainstreaming in the UN-REDD Social Inclusion and Gender Learning Journal](#). Whether institutions at each level can manage funds, monitor compliance and resolve conflicts is the design counterpart to the capacity assessment in section 3.2, and where they cannot, capacity building belongs in the design rather than in implementation.

In practice: oversight bodies in Brazil's jurisdictional programmes.

Four Brazilian states developing jurisdictional programmes under TREES have each entrusted approval of the benefit sharing strategy, and oversight of its implementation, to a body representing government and civil society: the State Commission for Validation and Monitoring in Acre, the Management Council of the state REDD+ system in Mato Grosso, the State Commission for the Validation and Monitoring of REDD+ in Tocantins, and the Management Committee of the state climate change system in Pará. Each is established in that state's own REDD+ legislation, and the model mirrors the composition of the National REDD+ Commission, in which federal government, states, municipalities and civil society set the guidelines that subnational programmes follow (CONAREDD+, 2025). In each state the body validates the consultation plan, endorses the outcome of consent processes and approves the documents submitted to ART.

Financial integrity and efficiency of transfers.

Each transfer along the chain is also a point at which revenue can be diverted, captured or lost, and the conditions under which that happens are observable in advance: unaudited intermediaries, undisclosed fees, and weaknesses identified in existing public financial management assessments. TREES requires Participants to have in place a framework and the necessary mandates, procedures and resources to prevent corruption, to promote anti-corruption measures and to promote transparency in REDD+ activities and in the distribution of REDD+ benefits (ART, 2026). Similarly, the VCS Program requires

proponents to assess risks related to corruption, illegal activities, and money laundering, and to establish, implement, and report on mitigation measures commensurate with those risks (Verra, 2025). Structural measures do more here than procedural ones. Reducing the number of institutions revenue passes through removes transfer points and lowers transaction costs; ring-fencing it from general revenue prevents its absorption; and releasing tranches against verified receipt rather than against disbursement makes each transfer conditional on the previous one having arrived. Where the administration cannot provide fiduciary assurance, an independent administrator applying its own standards can hold and disburse funds.

In practice: assurance created by the purchase agreement. Where an independent administrator holds and disburses funds, the terms it operates under usually come from the purchase agreement rather than from the crediting standard, and they differ between buyers. Proceeds from sales to the LEAF Coalition are channelled through an accredited financial intermediary and distributed to implementing entities in accordance with the jurisdiction's own priorities and its benefit sharing plan. The intermediary oversees the use of funds against the jurisdiction's investment framework, monitors compliance with anti-corruption, anti-bribery, anti-fraud and anti-money-laundering law, and monitors the safeguards compliance of downstream partners and final beneficiaries. The jurisdiction and the intermediary agree indicators against which the intermediary reports on financial management and results annually (Emergent, 2023).

Monitoring. A programme monitors much more than its benefit sharing: safeguards, non-carbon benefits and emission reductions are all tracked, and the arrangement can draw on that work rather than duplicate it. Two things are specific to the arrangement. The first is the money: what was received, what was deducted, what was transferred, what arrived and how it was used. The second is the arrangement itself: whether benefits reached the groups the criteria identified, in the form agreed, and whether they did what the agreement intended. A system that tracks only the first can report full disbursement while the arrangement is not working as intended. Involving Indigenous Peoples and local community beneficiaries in monitoring strengthens the monitoring itself and increases transparency and trust in the arrangement and brings Indigenous and local knowledge into what is monitored and how (WWF, 2021). It also produces a record of what recipients received, and when, that is independent of the institution holding the funds, so the two accounts can be compared.

Reporting. Reporting closes the loop between what was allocated and what was received. Beneficiaries should be told, in accessible form and language, what revenue the programme received, how it was allocated, what reached each group and what remains outstanding. Reporting to the institution that provides the finance is not the same as reporting to beneficiaries, and it is the second that accountability requires. Obligations under the applicable standard should be met through the same process rather than a separate one where possible.



Box 3.

Community-managed funds⁷



Where benefits are pooled rather than paid to individuals, a community fund becomes the vehicle, and its governance determines whether the arrangement delivers. Experience from Indigenous Peoples-led and community-led funds points to five conditions.

- **Legal personality and a dedicated account.** Funds report that opening dedicated bank accounts, registering authorized signatories and establishing administrative and accounting systems took substantially longer than expected, with fiduciary procedures requiring several rounds of review. This is groundwork to begin early, not a formality to complete once revenue is imminent.
- **Operating costs that are budgeted, not squeezed.** Across seven territorial funds, operational costs averaged around a quarter of total budgets, financing governance systems, monitoring, safeguards, financial management, accountability processes and organizational development. These are not overheads to be minimized; they are the infrastructure that makes community-managed funding possible, and underinvesting in them is a common reason funds underperform.
- **Decision-making close to the community.** Some funds allocate through committees of recognized community leaders applying criteria on territorial balance, gender-equitable inclusion, youth participation and representation of persons with disabilities, rather than through open calls. Decisions that look inefficient from outside, such as splitting resources across several small initiatives rather than concentrating them, are often the more legitimate outcome locally.
- **Independent audit reporting to the community.** Independent audit of financial flows, partner reporting and institutional assets functions as accountability towards communities as much as transparency to funders and is strongest when results are reported to a body that includes rights-holders.
- **Continuity through leadership change.** Changes of leadership following internal elections require administrative procedures that preserve continuity without compromising the organization's political autonomy. Arrangements should anticipate this rather than treat it as disruption.



⁷ This box summarizes findings reported in GATC (2026), the annual report of the Shandia platform, established by the Global Alliance of Territorial Communities in 2022 to channel climate finance directly to Indigenous Peoples and local communities through their own regional and national funds. The findings are those funds' own accounts of establishing and operating their mechanisms, rather than external evaluation.

3.6 Grievance redress

This element covers what a benefit sharing arrangement must add to the grievance redress arrangements a programme already has: which complaints are admissible, who may bring them, against whom they run, and what a resolved complaint produces. The design of the mechanism itself, the principles it should meet, the steps for handling a complaint, and how to assess whether an existing national or sectoral mechanism can be strengthened rather than duplicated, are set out in the [section on grievance redress mechanisms in the UN-REDD Social Inclusion and Gender Learning Journal](#).

Admissibility. Benefit sharing complaints should be expressly within scope, whether through a broader REDD+ mechanism or one specific to the arrangement, and beneficiaries should be told which route applies to them. Complaints should be open to anyone who is, or claims to be, entitled to benefits, including those left off the list, and may concern any institution in the delivery chain, from the programme entity to a community fund. Complaints in this area have a characteristic shape, and a mechanism designed only for safeguards complaints may not accommodate them:

- exclusion from, or contested inclusion in, the list of beneficiaries;
- non-receipt, delay or underpayment of benefits due;

- disputes over the allocation criteria themselves, or over how they have been applied;
- mismanagement of funds, undisclosed deductions, or capture of benefits by more powerful actors.

What redress produces. The arrangement should state what outcomes are available and who has authority to order them, which in this area typically means correcting the beneficiary list, making a payment that was missed or underpaid, recalculating an allocation, or suspending a transfer pending resolution. Where the remedy lies outside the mechanism's authority, the plan should say where it lies.

Review and revision. Costs, benefits, needs and preferences change over time (Öko-Institut, 2023; WWF, 2021), so an arrangement should state when it will be revisited and what will prompt a revision before that date. Patterns in complaints, a change in who is eligible, a shift in the revenue available, a change in what those concerned understand their benefits and needs to be, or evidence that a channel is not reaching a group are each such a trigger, and each draws on something the arrangement already produces: the grievance record, the monitoring data (section 3.5), and the engagement that a revision itself requires (section 3.2).

In practice: a benefit sharing plan revised following a complaint. An FCPF-supported jurisdictional emission reductions programme in Indonesia distributed payments under a plan with three allocation types: responsibility, performance and reward. A community that had applied for recognition as a customary community, but had not yet received it, complained first to the World Bank's Grievance Redress Service and later to its Inspection Panel. The complaint concerned the allocation rules themselves. The reward allocation was open only to communities already holding legal recognition, and the performance allocation rewarded reductions in deforestation, which offered little to a community that had kept its forest intact all along.

The Panel found that the original plan did not provide equitable benefit sharing, because it incentivized reduced deforestation without recognizing the ecosystem services provided by communities that had continuously protected their forests. The plan was then revised: the reward allocation was opened to all customary communities whether or not they held formal recognition, and the performance formula was rebalanced to reward villages that had protected their forest all along. Programme management also acknowledged that early consultations had been insufficient (World Bank, 2026).

Four lessons for the design of a grievance mechanism:

- Complaints about the allocation criteria themselves must be admissible. This complaint was not about a payment withheld but about the rules by which eligibility was set.
- Those left out should be eligible to file a complaint. The community that made the complaint was outside the reward allocation precisely because it lacked the recognition the criteria required, so a mechanism open only to designated beneficiaries would have excluded the complaint on the same ground as the allocation.
- Redress has to be able to change the arrangement. What resolved the complaint was a revision of the plan, not a record of the grievance.
- Where domestic routes are insufficient, the accountability mechanisms of funders and standards provide an external route, and a plan should say what that route is.

Conclusion

Fair and equitable benefit sharing has no single model. What an arrangement looks like depends on who holds rights, what national law and institutions permit, who bears the costs, and what those concerned decide together. What this Journal offers is not a template but the questions an arrangement has to answer, and the material on which a judgement about

it can be made: a stated basis for allocation, a documented process, a route to challenge what was decided, and a record that can be checked against what happened. Whether an arrangement is equitable is judged first by those party to it, and then over time through verification, through the grievances it generates and through the outcomes it produces.



Your learning journey is concluded. What do you know now about benefit sharing in REDD+? Go to the [REDD+ Academy Platform](#) and answer the questions to assess your actual knowledge.



**LEARNING
TOOL**

Annex: A framework for a fair and equitable benefit sharing agreement

The headings below follow the six elements in Module 3, with two sections on context and legal basis before them. A plan need not be organized this way, but it should answer everything set out here.

1. Context and objectives

- The programme, its geographic scope and the period covered.
- Existing benefit sharing arrangements in the jurisdiction and what has been learned from them.
- The objectives of the plan and its relationship to other programme documents.

2. Legal and policy basis

- Applicable international obligations.
- National and sub-national law, policy and regulation governing tenure, rights to emission reductions and removals, consultation and consent, and the distribution of revenue.
- The requirements of the applicable crediting standard.
- The guiding principles adopted, and how they are reflected in both the process and the content of the plan.

3. The basis of claims and who is eligible (section 3.1)

- Rights to land and resources in the accounting area, formal and customary, and how they were established.
- Rights to emission reductions and removals, who holds them, and how competing claims are resolved.
- The groups identified as eligible to receive benefits and the basis on which each was identified, including self-identification where it applies.
- How claims from groups not identified in the stakeholder analysis are considered.

4. The process used to reach agreement (section 3.2)

- The stakeholder analysis and the engagement plan that followed from it.
- The institutions through which each group was engaged, and how their mandate was established.
- Which decisions required consent and which required consultation, and what was sought from whom.
- Applicable consultation or FPIC protocols.
- The record of engagement: dates, locations, participants disaggregated by gender and Indigenous Peoples status, what information was circulated in advance, what was raised, what changed as a result and what did not.
- The support provided so that participants could take part, and who paid for it.

5. The benefits (section 3.3)

- The monetary and non-monetary benefits to be shared, and who receives each.
- The costs borne by those affected, and how they were assessed.
- What is excluded from the benefits and treated instead as a programme cost or as compensation.
- Barriers to access identified, and what is done about them.

6. Allocation (section 3.4)

- The principles and criteria guiding allocation, and the rationale for them.
- The proportion or amount going to each group or, where this cannot yet be fixed, the method of calculation and an ex-ante estimate.
- Deductions applied before distribution, including credits withheld at issuance, and by whom.
- Any caps or benefits available regardless of measured performance.

7. Delivery, accountability, monitoring and reporting (section 3.5)

- How benefits travel from the point of payment to the recipient, and the institutions responsible at each stage.
- Who decides how benefits are used once received, and how that decision is recorded.
- The legal authority and legal personality of each of those institutions, and their capacity to hold, disburse and account for funds.

- The structure overseeing benefit sharing, its composition and to whom it accounts.
- Expected timing of revenue, and what is provided in the interim.
- The share of revenue allocated to operating the programme and the mechanism, what it covers, and at which point in the flow it is taken.
- Arrangements for independent audit of the funds, and for disclosure of the results.
- The system for monitoring the flow of funds and the outcomes of the arrangement, with indicators and disaggregation.
- What is reported to beneficiaries, in what form and how often.

8. Grievance redress and revision (section 3.6)

- Which mechanism applies to benefit sharing complaints, and how beneficiaries are informed of it.
- Which complaints are admissible, and who may bring them.
- The process for receiving, handling and resolving complaints, and the remedies available.
- Reporting on complaints received and resolved.
- When the plan will be reviewed, and what will trigger a revision before then, including patterns in the complaints received.

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