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Response matrix for Forest and Land use Sectoral Guide

Summary

The accompanying sector guide was released for consultation in March 2021 and the consultation was open until the end of July 2021 to provide sufficient time for stakeholder to provide inputs. Consultation was open to the Board, advisers, observers, NDAs, Direct and International Access Entities, Civil society, Private sector representatives, Partner institutions and sector experts. The Secretariat received more than 320 specific comments and feedback on this draft. These and the responses by the Secretariat sector experts on how these comments were considered in the updated version of the sector guide is contained in this document.

This feedback and response matrix has been prepared for information purposes only to share the different comments received by the organizations that submitted feedback to the GCF in response to the public consultation of the "Forest and Land use Sectoral Guide" draft for consultation version 1.

The information and content in this document do not imply any judgment on the part of GCF concerning the legal status of any territory or any endorsement or acceptance of such boundaries.

Responses to feedback noted here are those of sector experts and may not necessarily be those of the GCF.

The mention of specific entities, including companies, does not necessarily imply that these have been endorsed or recommended by GCF.

For further inquiries regarding this feedback and response matrix please contact us via:
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Sectoral Guide Section	Feedback (verbatim)	Organization	Response from GCF/DMA sector specialists
General	<p>"Thank you for accepting comments on the draft sectoral guides, as well as for hosting the webinars. While there is slightly more mention of ESS risks and safeguard issues in these guides as compared to the previous, the IRM finds that information regarding sectoral-specific risks is insufficient. Providing guidance on the typical safeguard issues of the sector is critical to fulfilling due diligence requirements.</p> <p>There is precedent for adding this detailed guidance in the sector guides of other institutions (linked here as well as below). In the IFC's Good Practice Handbook on Assessing and Managing Environmental and Social Risks in an Agro-Commodity Supply Chain (https://bit.ly/2T9BfGX), there is quite an extensive section (about 10 pages) of information on both environmental and social risks beginning on p. 15. The following section, on p. 25, discusses methods of managing and mitigating these risks specific to the sector.</p> <p>Another example can be found in the ADB's Waste to Energy in Age of the Circular Economy: Best Practice Handbook (https://bit.ly/3f4eeh2). The information on safeguards is less than a page (p. 59), but this particular guide makes use of a table format (p. 58) detailing business risks that could prove to be a useful method of inserting information on ESS risks into existing guides without adding too much extra length.</p> <p>While adding sufficient safeguard information to the existing guide would likely add only about 4-5 pages, we would also like to suggest a companion guide as an alternative. Lalanath has previously spoken to Gerry about this. A companion guide would allow for detailed information and guidance on sectoral risks.</p> <p>The EBRD has a set of companion guides (https://bit.ly/3ysBAVm) that are excellent examples of the level of detailed guidance that we feel is necessary. They identify various sectoral-specific risks and give information on best practices and management actions for a number of sub-sectors. You may find the Sub-sectoral guidelines: Timber and wood products (https://bit.ly/3woaUU0) to be especially pertinent to the current set of sector guides.</p> <p>Please let us know if you would like to discuss this further, and we look forward to seeing the finalized guides.</p> <p>https://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/sustainability-at-ifc/publications/publications_handbook_agrosupplychains https://www.adb.org/publications/waste-to-energy-age-circular-economy-handbook https://www.ebrd.com/who-we-are/our-values/environmental-emanual-toolkit.html https://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy/tools-for-financial-intermediaries/timber.html"</p>	GCF/IRM	Thank you for the comment. We think that the idea of a companion guide is a great idea, we save this comment for later use.

General	<p>Procedural Rights: Both the Forest and Land Use and Ecosystems and Ecosystem Services (ESS) draft guides rightly give a very prominent role to and highlight the importance of procedural rights, primarily through meaningful, multi-stakeholder participation, engagement, and consultation with an emphasis on the participation of local communities, Indigenous Peoples, and women, and to the legitimacy that this brings to projects and planning processes. It is also good that these guides highlight participatory monitoring. This is the best way to approach projects, and should be further mainstreamed in GCF processes and not just remain as guidance in these sector guides. The GCF should recognize the importance of bottom-up processes and meaningful consultation and engagement and should push for more of it as a matter of course in the design, implementation, and monitoring of projects and programmes in the forests and land use sector and beyond. These procedural rights are well highlighted. (See for example, figure 3 and effort to highlight these as elements for transformation change under the GCF Theory of Change).</p>	GCF Observer Network	Thank you for your feedback.
General	<p>Land Rights, Customary Rights, and Indigenous Peoples: While we appreciate the focus on Indigenous Peoples and communities and references to land rights and customary rights, we note that reference to "land rights" or "customary rights" appear fewer than 5 times in the entire document. Throughout this document, the language used when it comes to Indigenous Peoples and local communities is mostly "community-based," "community support," "community-led," "community participation," "community partnership, and strengthening land registry system. While it is good to encourage a bottom-up approach, the choice of words here, however, appears to be insufficient to achieve the paradigm shift aimed at by the sectoral guide. With "insecure land rights" reported as one of the barriers to paradigm shift in protecting natural forests identified in the document, and more and more research demonstrating that Indigenous Peoples' land management is more effective in mitigating and adapting to climate change, the sectoral guide should review its choice of language and more specifically refer to Indigenous Peoples, land rights, and customary rights. It is also imperative that the sectoral guide is aligned with the GCF's Indigenous Peoples Policy to promote and respect Indigenous Peoples' rights to own, use, develop, and control their lands, territories, and resources.</p>	GCF Observer Network	Thank you for your comment. Footnote and reference added.
General	<p>Human Rights: Human rights references could be stronger. For example, there is no outward reference to "human rights", "women's rights" "gender rights" or related instruments such as the UN Declaration on the Rights of Indigenous Peoples (UNDRIP). All of these are of critical importance to ensuring positive development benefits and are part of the GCF's policies and should be referenced in the sectoral guides.</p>	GCF Observer Network	Thank you for your comment. Footnote and reference added.
General	<p>Indigenous Peoples and reference to key documents: The draft sectoral guide should include explicit references to key international instruments, including the UNDRIP, as well as to critical GCF documents including, inter alia, the GCF's Indigenous Peoples Policy and the GCF's Indigenous Peoples Policy's Operational Guidelines as well as the GCF's Environmental and Social Policy. These international instruments and GCF documents lay out the rights of Indigenous Peoples as well how to ensure these rights are recognized, respected, and promoted in the context of the GCF and climate-related funding.</p>	GCF Observer Network	Thank you for your comment. Footnote and reference added to GCF's Environmental and Social Policy.
General	<p>This draft guide rightly acknowledges the issues of unclear land tenure, land rights, gender inequalities, and rights of the Indigenous Peoples (including the right to free, prior and informed consent (FPIC)). These issues are and should be interlinked and addressed explicitly in topics related to "de-risking projects" and environmental and social governance safeguards in order to produce better guidance. We also note, as does this draft guide, that these issues primarily need to be addressed through targeted policy reforms. However, policy reforms can and do take years and considerable political will. Therefore, we wonder how this guide can make a difference to accelerate and promote policy reform pertaining to the rights of Indigenous Peoples and women within the countries and their governance structures where the projects take place.</p>	GCF Observer Network	Thank you for your comment. This issue goes outside the scope of this document.

General	Focus on financing for local communities and Indigenous Peoples: It is very good that the sectoral guide has considerable focus on having finance more directly accessible to local communities and Indigenous Peoples, such as small grants/revolving small loan facilities) and efforts to showcase locally-led (knowledge) examples for innovation as the financial corollary of highlighting the role of local communities and Indigenous Peoples in managing forests. (See, for example, figure 3 with the resources defined as another element of transformational change.)	GCF Observer Network	Thank you for your feedback
General	Community-based Adaptation & Ecosystem-based Adaptation: It is good that this focus on local financing is also linked to community-based adaptation (CBA) and ecosystem-based adaptation (EBA) rather than purely focusing on mitigation. The commitment to a multi-benefit approach, as articulated throughout the sectoral guidance, is welcome. For example, this is demonstrated in pointing out that the forest and land use projects with the highest impact potential are those showing synergies across adaptation and mitigation activities (lines 317f, 372f).	GCF Observer Network	Thank you for your feedback
General	Benefit-sharing mechanism: The benefit-sharing mechanism is mentioned in the Glossary in relation to REDD+; however, there is no mention of this mechanism in the content of the sectoral guide. The benefit-sharing mechanism is not new and some funding proposals approved by the GCF used this mechanism. The sectoral guide should promote this more in REDD+ and link the benefit sharing mechanism with community-based adaptation (CBA) and ecosystem based adaptation (EBA) as well as recommending ways to strengthen and increase its transparency since this mechanism directly benefits Indigenous Peoples and local communities.	GCF Observer Network	Thank you for your comment. GCF has developed separate document on REDD+ (https://www.greenclimate.fund/document/accelerating-redd-implementation).
General	Locally-led solutions: Good that innovation is illustrated with examples showcasing locally led-solutions and practices like (largely non-high tech) agroforestry.	GCF Observer Network	Thank you for your feedback
General	Hierarchy of actions: Good that this guide showcases a clear hierarchy of actions (presumably on which GCF funding should focus), but disappointing that this theme does not carry across consistently in the discussion of approaches and financing options. We would like to see this hierarchy more clearly articulated across the whole text, namely: First priority: avoiding deforestation and forest degradation; Second priority: introducing and maintaining agroforestry and silvo-pastoral systems, reforestation and peatland restoration with a focus on biodiversity and enhancing soil carbon. This should indicate that most commercially managed forests (via plantations) should be the least or not supported option.	GCF Observer Network	Thank you for your comment. We keep this for later use.
General	Non-Market Approaches: It is concerning that throughout this sector guide (i.e. Table 3, Table 5, etc.), there is reference to market sources and enabling carbon markets or market-based approaches. Instead of concentrating on carbon markets, the GCF should continue to focus on non-market approaches as this is an important niche that the GCF has compared to other multilateral climate funds.	GCF Observer Network	Thank you for your comment, but we disagree. See Paris Agreement Article 5 (paragraphs 1 and 2).
General	Environmental and Social Safeguards: The draft sectoral guides should include relevant environmental and social safeguard guidance applicable to the sector being discussed and provide illustrative examples of the potential safeguards issues that would arise or be implicated by the sector. This can help Accredited Entities and other project proponents identify and address issues in their project development to help prevent problems from arising. This would be particularly helpful to entities who do not have significant experience with these issues and can help address issues earlier in the funding proposal and project development, which could also reduce funding proposal timelines.	GCF Observer Network	Thank you for your comment. Link added as footnote.

General	<p>Paradigm-Shifting Pathways/Hierarchy of Actions: We deeply appreciate the discussion of paradigm shifting pathways in the sectoral guidance, and in particular the clear operational guidance that the proposed hierarchy of actions provides. Three paradigm shifting pathways are proposed: protect, restore, and manage sustainably. While each of these are broad concepts, they are presented in priority relationship to one another – almost as a decision tree -- and thus provide a simple construct to test whether a 'highest and best' approach to climate change mitigation and adaptation opportunities is being pursued in any proposed project intervention. We would note further the congruence between the Sectoral Guidance found here, and the conclusions reached in the recent joint IPBES – IPCC Scientific Workshop, “the first ever joint collaboration between the two intergovernmental bodies”, with results summarized by the United Nations at its SDG blog as: • Stopping the loss and degradation of carbon- and species-rich ecosystems on land and in the ocean; • Restoring carbon- and species-rich ecosystems; and • Increasing sustainable agricultural and forestry practices. The congruence between the recommendations found in the IPBES-IPCC publication, and the FLU Sector Guidance, is remarkable, and indicates the degree to which the GCF was led by 'best available science' in crafting its sector guidance. We further appreciate that the GCF has helped push beyond the current debate on 'nature based solutions' to identify a clear taxonomy of action – protect, restore, and sustainably manage – which brings greater rigor to the discussion of what constitutes truly ambitious mitigation and adaptation interventions.</p>	<p>GCF Observer Network of Civil Society Organizations, Indigenous Peoples and Local Communities (GCF Observer Network)</p>	<p>Thank you for your feedback</p>
General	<p>The Guide should develop further gender issues that could be improved/strengthened thanks to GCF financing. Also, while there is mention to learning and curricula on FLU, no mention on green jobs that could be an important part of the paradigm shift that the GCF is promoting.</p>	<p>Inter-American Development Bank</p>	<p>The feedback is appreciated, but this goes beyond the current scope of the document. GCF has separate documents on this issue.</p>
General	<p>HIGH-LEVEL COMMENTS: ROLE OF MARKETS IN ACCELERATING NCS A fundamental driver of large-scale deforestation is the lack of economic incentives to provide positive economic value for standing forests and other natural carbon sinks. The value of ecosystem services offered by forests is often not fully realised, but instead externalised and dispersed. Deforestation can therefore be accelerated by a small number of actors who can immediately realise gains from commodity- driven activities, such as lumber, agriculture and mining.</p> <p>Carbon finance can support efforts to reduce deforestation by involving local communities, governments, companies, and other stakeholders. For example, finance can go to private and public landowners who agree to forgo activities that degrade forests, i.e., farmers who shift to deforestation-free production; government agencies to enforce laws that safeguard forests; or up-front investments in new tools and techniques that allow third parties to monitor and verify ongoing forest system health. In this type of multi-stakeholder initiative, with all stakeholders working in concert, farmers and other actors are provided with the resources, incentives, and policies they need to increase productivity while reducing deforestation. Proponents may also focus on site-specific activities, working with actors who rely on forests for their livelihoods in a way that serves to incentivize activities that reduce deforestation in a targeted and smaller-scale manner.</p> <p>To access market-based finance for reducing deforestation, these projects or programs can be developed by governments or a range of other stakeholders on the ground, including private entities. We urge the GCF to recognise the critical role of markets in achieving the goals outlined in the draft sectoral guides on Forests & land use and Ecosystems & ecosystem services.</p> <p>IETA encourages the GCF to review some of the recent relevant materials produce by</p>	<p>IETA</p>	<p>Thank you for your comment. We keep this for later use.</p>

	<p>NETA that describe the role of the private sector, through carbon markets, to invest in natural landscapes and ecosystems: 1) a factsheet, Natural Climate Solutions: Harnessing Nature to Mitigate Climate Change that describes the role of private sector climate finance and carbon markets in leveraging the role of nature to mitigate climate change; and 2) a paper, Investing in Natural Climate Solutions: The Importance of Reducing Deforestation, that describes the urgent need to prevent deforestation through climate finance and investments, in addition to funding projects that “remove” carbon through reforestation and forest management.</p>		
General	<p>The GCF Forest and Land Use Draft Sectoral Guidelines are considered a useful, comprehensive document. Yet, it we suggest to reduce the total size by concentrating on the most relevant guidance elements. The suggested three paradigm shifting pathways are viewed central, whereas we recommend a slight rephrasing “Protection – maintaining natural forest and associated ecosystems.”</p> <p>Please include language that relates to the benefits of ending deforestation in relation to both the climate and biodiversity goals.</p>	BMZ/BMU Germany	Thank you for your comment. We try to keep the document as concise as possible. Text edited.
General	<p>In the current version of the proposed FLU sectoral guidance, elements related to REDD+ are strongly interlinked with the ongoing mid-term review of the GCF REDD+ Results Based Payment pilot scheme. It is therefore advisable that the Secretariat takes due note of the advancement of consultations on that matter, including comments made by various delegations, while elaborating further the FLU sectoral guidance’s references to REDD+.</p> <p>Also by refinement of the scorecard, we should find solutions to address more systematically potential risks, typical of REDD+ projects when funded by the GCF. Leakage can be managed by designing forest carbon strategies that minimize leakage effects, for example, by promoting improved logging practices, creating alternative economic opportunities for local communities and employing sophisticated economic analysis of any unavoidable leakage impacts. The risk of non-permanence can be dealt with by aligning interests of key stakeholders, using financial, legal and institutional structures to support long-term pursuit of project goals.</p> <p>An additional area of improvement relates to the need to find better requirements to address the risk of reversals. As a suggestion, the risk of reversals should cover both removals and emission reductions. Results obtained in the past should not be payed if the effect has not been proved to be permanent over time.</p> <p>In terms of result assessment, a general issue is that more robust data collection methodologies should be further determined, particularly regarding baselines with respect to FREL calculations. More robust FRL/FREL should aim to increasing ambition over time and include more activities under REDD+.</p> <p>A more evident link with the adaptation and mitigation planning should be ensured, e.g. in line 131 or 486, where only NDC are mentioned, while other plans should be also considered such as “and relevant national adaptation plans.</p> <p>There are no references on working conditions to be adopted and ensured during the development of a project/program and the compliance with all fundamental International labour standards (ILO) conventions for workers' rights (e.i. Working from minimum wage towards living wage level). SDG 8 Decent work and economic growth is one of the most important SDG</p>	Italy	The feedback is appreciated, this but goes beyond the current scope of the document. NAPs added in 131 and 486.
General	<p>Perhaps this guideline could benefit from regional baselines especially for Asia-Pacific region, given the high impact on FLU sector from existing practices and high adaptation and mitigation potential.</p>	ADB	The feedback is appreciated, this but goes beyond the current scope of the document. We try to keep the guide as concise as possible.

General	It is suggested that the text make reference to the Voluntary Guidelines on the responsible governance of tenure of land , fisheries and forestry (VGGT) when abording tenure related issue as the VGGT are the only internationally negotiated agreement on tenure. In addition, it is suggested to use the concept of "legitimate tenure rights" instead of the expressions "land rights" or "tenure rights". Legitimate tenure rights opens for the recognition of legitimate tenure rights of all and particularly the most vulnerable (such as local communities or indigenous people, as highlighted in the text).	FAO	Thank you for your comment, but we disagree. Meaning already clear and current wording is more flexible.
General	The document appropriately devotes great attention to Indigenous Peoples and Local Communities. The word Indigenous appears 61 times in the text and the document addresses many of the key issues and needs. However, the discussion is too fragmented to get a sense of a coherent approach to the topic. It would be important to have a special section devoted specifically to the issue, perhaps centered around the GCF policy on indigenous peoples.	FAO	The feedback is appreciated, but this goes beyond the current scope of the document. We try to keep the guide as concise as possible.
General	1) The guide may want to reference the 2021 FAO / FILAC report "Forest Governance by Indigenous and Tribal Peoples: An Opportunity for Climate Action in Latin America and the Caribbean. It is the most complete and up-to-date review of the substantial research on the topic. 2) Some bibliographic references are missing in the document (Some references in the reference list do not appear in the text, e.g., Garnett et. al.). In addition, it would be useful to show a clearer link with the IPCC 2019 Climate Change and Land special report, since this is a GCF document, IPCC is a key reference in some topics as land-related responses that contribute to climate change adaptation and mitigation.	FAO	1)The feedback is appreciated, but this goes beyond the current scope of the sector guide document. We try to keep the guide as concise as possible. 2) Garnett reference added in the text (ES and main body). IPCC 2019 properly referred throughout.
General	The word 'corruption' does not occur in the document. Although it is politically sensitive, but it might be necessary to raise on the importance in stamping out corruption.	FAO	Not incorporated, thank you for the comment anyhow.
General	Private sector: not only large-scale private investors but medium and small private sector should be mobilized as well. International companies are an asset but the potential of national companies and smaller scale private private companies has to be explored.	FAO	Thank you for the comment. It does not imply only large-scale, depending on the context any private actor can participate.
General	Presentation of paradigm shift per pathway is well designed, however, it would be better to clarify if there is any prioritization on the actions to be undertaken at country level. What is GCF priority? The mixing activities is more efficient, but has an impact on the design of the project and the mitigation potential of project (in the case of REDD+, less ER potential, while GCF wants to maximize it - efficiency of the cost of the ER). And it is currently difficult to "test" an innovative approach in GCF's project. It would be also great if this guide could present more concrete examples and analysis of the approaches envisaged by the GCF	FAO	The feedback is appreciated, but this goes bit beyond the scope of this document. Anyhow, couple of cases studies have been added.

<p>General</p>	<p>This is a well thought out, comprehensive and easy to follow and comment on guide. Many thanks to the GCF Board and Secretariat for this guidance on the forestry sector.</p> <p>We welcome the recognition of the importance of intact forests and a note (149-151) of the need to innovate to develop schemes that value standing carbon stocks even in the absence of immediate threats because of adaptation and other ecosystem service benefits. We also welcome the recognition of Indigenous Peoples and Local Communities rights (and FPIC) and their key role in managing forests, as such a priority / being so central to the document. In terms of use for operational guidance, further translation into something more concise and specific for those submitting proposals would be useful.</p> <p>It could be useful for the guide to include:</p> <p>More context linking nature/biodiversity and the climate crisis.</p> <p>More linkages between the Ecosystems & Ecosystem Services guide and the Forests and Land Use guide for natural forests. Also highlighting how ecosystems and biodiversity need to be enhanced and protected through forest protection.</p> <p>More reference to other land issues i.e. restoration of degraded lands, protection of soil health, desertification etc</p> <p>Details on what the Fund would be doing to build capacity, awareness, project pipeline, readiness for forest-based projects, as well as a greater link to the CBD convention.</p> <p>Valuing forests in natural capital accounting processes in country planning.</p> <p>More explicit measures aimed at tackling the drivers of deforestation, such as illegal logging, weak governance, unsustainable agricultural production, ambiguous and contested rights, indiscriminate demand for illegal and unsustainable products, etc as well as measures to incentivise better practice. Both are necessary to deliver the paradigm shift which the GCF aims to achieve. - (ideally this should be a running theme through the proposed strategy and guidance.)</p> <p>More consideration of how REDD+ could support intact forests in the High-forest/low-deforestation HFLD context? and other possibilities for supporting, for example adaptation or 'other' climate benefits?</p> <p>recognition of ecological integrity, (in addition to irrecoverable carbon).</p>	<p>BEIS UK</p>	<p>Thank you for your comments. Some of them go outside the scope of the document, but we have added few things: - Clarification that activities in agriculture, forestry, and other land use (AFOLU) can be addressed through up to three result areas (EES, FLU, and Agriculture and Food Security). -Explanation of synergies and opportunities for the generation of multiple benefits in both climate and biodiversity. Emphasis on the nature of the climate and biodiversity crises. -Additional references and emphasis added in several places -Additional emphasis on the importance of land tenure and clear and secure property and land rights. -Changes made throughout for the term "ecosystem-based approaches." -References added to NAPs when appropriate, in addition to NDCs. -Text added on the need to value standing forests even when not immediately threatened. -Several examples added of potential activities in each pathway.</p>
<p>General</p>	<p>The GCF's Forests and Land Use sectoral guide provides a set of actionable paradigm-shifting pathways, which recognize the importance of local stakeholder and Indigenous People participation, engagement, and consultation; the importance of policies in mitigating the oft competing trade-offs between environmental and economic outputs; and the clear necessity of land tenure, rights, and gender inequality as barriers to successful transformational projects (though there could perhaps be more explicit reference to human rights and gender rights).</p> <p>For REDD+ specifically, GCF should continue the results-based payments program either through an additional pilot or permanent programme. Either way, additional amendments to the initial Pilot Programme are important to achieve the maximum impact and long-term sustainability of any REDD+ RBP Programme. REDD+ countries need more time, funding and technical support to implement REDD+ and deliver results. To provide the necessary incentives to countries to continue implementing REDD+ and generating REDD+ results, the GCF should increase the level of available funding under the next programme, increase financial rewards and recognition of co-benefits, expand the eligibility period for results, and extend the period for submitting RBP requests to the GCF beyond 2022.</p>	<p>TNC</p>	<p>The feedback is appreciated, second phase of the REDD+ RBP programme is under preparation.</p>

General	Both guides (including EES) rightly give a very prominent role to the participation, engagement and consultation of communities and other relevant local stakeholders, including Indigenous peoples, and to the legitimacy that this brings to projects and planning processes. This is clearly a great way to approach projects, and should be further mainstreamed in GCF processes, and not just remain as guidance. If the GCF recognizes the importance of bottom-up processes and meaningful engagement, it should push for more of it as a matter of course in the design and monitoring or projects.	Tebtebba Foundation	The feedback is appreciated, but this goes beyond the current scope of the document.
General	Make reference to IPPC and WRI reports on community forest management, tenure rights and climate and prioritise this angle in further operationalisation: https://www.wri.org/insights/why-community-forest-rights-should-be-part-national-climate-change-policies	Both Ends	Thank you for the comment. Reference was already included, has been added in the main text.
General	Include reference to critically important unique and rapidly eroding know-how of forest and biodiversity harboured by local-indigenous communities and the need for priority investment in keeping this knowledge alive e.g. by inter-generational transfer of such know-how – tailor-made to the needs of local-indigenous communities	Both Ends	The feedback is appreciated and is strongly embedded in the document. The paradigm shifting pathways are strongly based on the local and traditional knowledge in their scaling up and as part of their exit strategy.
General	The Forest and Land Use (FLU) Sectoral Guide “identifies high- impact, transformative projects and programmes...”(FLU Guide, line 42) and the Paradigm shifting section focuses on protection, restoration and sustainable management as three pathways to this paradigm shift (FLU Guide, lines 75-82). However, one of our key concerns is that the approved projects and programs, which often include monoculture plantations of fast growing species (such as eucalyptus) fall into the category of ‘business as usual’ rather than practices bringing any substantial transformation.	International Analog Forestry Network (IAFN) Costa Rica	Thank you for the comment, we think this issue is embedded in the document. Anyhow, tree plantations can be an option, but considered separately case by case.
General	Furthermore, carbon temporarily stored in plantation trees is released back into the atmosphere once those trees are logged, which is an intrinsic problem to land-based mitigation strategies based on temporary commercial plantations and goes against the priority goal of “permanent and long- term carbon sequestration”. Such concerns need to be further addressed in the Sectoral Guidelines.	International Analog Forestry Network (IAFN) Costa Rica	Thank you for the comment, tree plantations can be an option, but considered separately case by case.
General	Under Sustainable management of land, the FLU Guide includes ‘regeneration of agricultural systems based on agroforestry and silvopastoral systems and regenerative agriculture as well as “improved management of forest plantations (via reduced harvest intensity, thinning)’(FLU Guide, lines 349- 350). It doesn’t address the issues that commercial tree plantations are responsible for significant impacts on biodiversity loss and ecosystem functionality within these sites as well as in surrounding areas. They are associated with alterations of the hydrological cycles, nutrient loss and soil erosion and the proposed management practices such as reduced harvest intensity or thinning don’t address all the ecological implications of these models.	International Analog Forestry Network (IAFN) Costa Rica	The feedback is appreciated, see comments above.
General	Especially the eucalyptus plantations have allelopathic effect causing biodiversity loss. The FLU guide needs to be more specific on technical requirements regarding “improved management of forest plantations,” to prevent the development of eucalyptus plantations within and nearby remaining native forests and Protected Areas.	International Analog Forestry Network (IAFN) Costa Rica	The feedback is appreciated, see comments above.
General	Additionally, commercial tree plantations are managed intensively, involving the use of agrochemicals such as herbicides and pesticides, which has negative impacts on other species, water conditions and health of local populations. These chemicals – some prohibited in European Union (e.g. fipronil) or being phased out in the EU (e.g. glyphosate) are being used in current projects financed by GCF. The GCF should not incentivise such business, which is harmful to soil and biodiversity and human health but rather adopt more strict international standards for approved projects and programs.	International Analog Forestry Network (IAFN) Costa Rica	The feedback is appreciated, see comments above.

General	The International Analog Forestry Network is the holder of the globally recognized International Standard for Forest Garden Products (FGP), part of the IFOAM Family of Standards. This standard includes an exhaustive list of permitted materials for use in Soil Fertilizing and Soil Conditioning and list of materials for Control of Pests and Diseases in Plants (available here: https://drive.google.com/drive/folders/1YkDhugOIEH61a1AORsWwn_dzPZ2DWbLO?usp=sharing). Such international standards could serve as a basis for paradigm shift towards sustainable management of land and forest.	International Analog Forestry Network (IAFN) Costa Rica	The feedback is appreciated, see comments above.
General	One of the barriers to paradigm shift in restoring degraded forests is mitigation-centric focus and trade-offs (FLU Guide Table 4, line 504). Forestry actions often focus on high-carbon, low biodiversity monoculture tree plantations with low livelihood values (FLU Guide, Table 4, line 504). These models also often increase the gender vulnerability of communities affected by commercial plantations. Replacing food production and reducing spaces for biodiverse food forestry particularly affect women as main caretakers.	International Analog Forestry Network (IAFN) Costa Rica	The feedback is appreciated, see comments above.
General	The GCF should appeal on supporting projects and programs focused on biodiversity hotspots rather than “carbon hotspots”, bringing more ecosystem services to the areas. A misleading terminology such as “close-to-nature- forest” plantations with limited diversity of 4-5 species as we have witnessed in some approved projects (e.g. PROEZA, FP 062 in Paraguay) should be avoided.	International Analog Forestry Network (IAFN) Costa Rica	The feedback is appreciated, see comments above.
General	The FLU Guide identifies a separation of forestry and ecology as one of the knowledge barriers to paradigm shift in restoring degraded forests and lack of evidence on which forest restoration action works best. (FLU Guide, Table 4, line 504) This is an important barrier which needs to be further addressed by the GCF with possible funding directed to document such evidence-based biodiversity rich restoration, which already exists around the globe – practices of analog forestry, syntropic agriculture or local farmer-led natural regeneration.	International Analog Forestry Network (IAFN) Costa Rica	The comment is appreciated and will be kept for later use.
General	Grammatical suggestions: “Indigenous Peoples” should be used consistently, as opposed to Indigenous peoples [several places throughout the document]; “countries create” should read “countries to create” [line 527]	Proyecto Ayurvida Puerto Rico	Thank you for your comment. Adjustments made as suggested.
General	The guide provides various examples of and guidance for countries and accredited entities re impactful FLU projects. What is lacking in the paper are the minimum and mandatory criteria to which projects should be tied. Relevant GCF policies (gender, IP policy etc) and safeguards should be included. Countries and accredited entities could also receive further guidance and good practices wrt ensuring (a.o. women’s and indigenous) rights and long-term and environmental sustainability, as key part of truly transformational and impactful projects. It is also highly recommended for the GCF to consider including a list of projects which are excluded from GCF support, e.g. including commercial tree plantations using invasive species.	Both Ends	The feedback is appreciated, but this goes beyond the current scope of the document. GCF has specific documents on these issues.

<p>General</p>	<p>Lack of consistency and completeness in usage of the REDD+ WFR and the 5 REDD+ activities</p> <p>Throughout the document, the text seems to imply that REDD+ is only about reducing emissions from deforestation, with an occasional mentioning of forest degradation. This is seriously misleading and doesn't reflect the holistic nature of the 5 REDD+ activities, which are all important.</p> <p>This should be addressed in order to support countries in building up a national-level system for forests and land-use, often building on and strengthening existing REDD+ efforts, which may lead to transformational change that is effective and included in NDCs.</p> <p>Just as an example, it is telling that only section 3.2.1 on pathway 1 includes REDD+ (although even that section completely misses the potential of existing efforts such as REDD+ strategies and safeguard summaries to contribute to transformational planning and programming).</p> <p>Section 3.2.2 on pathway 2 (restoration) and section 3.2.3 on pathway 3 (SFM) are completely missing the relevance of the related REDD+ activities 'enhancement of forest carbon stocks' and 'sustainable management of forests', respectively.</p> <p>This is just one example, there are many more examples in the document where the 5 REDD+ activities are not adequately reflected.</p>	<p>UNFCCC</p>	<p>Thank you for your comment, but we disagree. We think the REDD+ concept and activities are well embedded to the document. For further info see GCF document developed on REDD-plus (https://www.greenclimate.fund/document/accelerating-redd-implementation).</p>
<p>General</p>	<p>Investment strategy unclear.</p> <p>The document correctly points out in lines 948-949 that "A major barrier to paradigm shift in forest protection and restoration relates to the low potential for financial returns" and emphasizes the importance of country ownership in section 6.5.</p> <p>On the other hand, there are multiple references to the 'need' to involve private sector and attract investment 'at scale' (e.g. lines 375, 719-720 or 825-827).</p> <p>This notion is very strong throughout the document. It even goes so far to include 'voluntary carbon markets' in line 678, without addressing the difficulties of double-counting when mixing NDCs, compliance and voluntary markets.</p> <p>The guide also correctly points out in lines 56-58 that climate change impacts are endangering the existing forest sinks very clearly, but still makes a strong point of the need for investment also through offset-related carbon markets, which will result in the continuation of GHG emissions from buyers unless extremely high standards of environmental integrity would be applied. In this context, the notion in the Ecosystems guide to look into "new types of credit that can bundle climate adaptation benefits with carbon credits" appears much more advanced.</p> <p>We strongly suggest to double-check the assumptions with regards to private sector investment in forest protection and restoration, and to use a coherent approach to reflect this in the document.</p>	<p>UNFCCC</p>	<p>Thank you for your comment. The FLU and EES guide are complementing each other and intended to be used together.</p>
<p>General</p>	<p>The definitions in the glossary are highly problematic, and mostly inconsistent with existing UNFCCC decisions and IPCC guidance, which can complicate any integration in GHG inventories and NDCs. It might be a useful approach to use existing IPCC definitions to the extent possible, avoiding the drafting of definitions which may be confusing.</p>	<p>UNFCCC</p>	<p>Thank you for your comment. This has been adjusted both in FLU as well as EES Guides.</p>
<p>General</p>	<p>The GCF (or the UNFCCC) does not have an official definition of what Nature-Based Solutions means. The definition is still highly convoluted according to who is using it so we recommend not using it in the entire document so as not to cause confusion. It may be better to use Ecosystems Based approach.</p>	<p>Tebtebba Foundation</p>	<p>Thank you for your comment. Two references and definitions in the glossary were added to make both guides (FLU and EES) coherent.</p>

General	The UNDRIP should be the minimum standard when referring to FPIC and indigenous peoples. It would also be good to refer to the GCF IP Policy Operational Guidelines to further define what FPIC means in operational terms.	Tebtebba Foundation	Thank you for your comment. Reference added in the FPIC definition in the glossary.
Executive Summary	Just for 2021 or it related to the GCF Strategic Plan 2021-2023?	Inter-American Development Bank	Thank you for your comment. This document is part of our work programme for 2021.
Executive Summary	Which section mention the existing synergistic opportunities?	Inter-American Development Bank	Thank you for your comment. There are several references in both FLU and EES guides to each other.
Executive Summary	It might be more accurate to say that FLU result area is focused mainly on quantifying mitigation results. This help to avoid misleading preconceptions that a specific activity is only either for mitigation or adaptation, for example, avoiding deforestation contributes to climate change mitigation with adaptation co-benefits or vice versa (IPCC 2019 Climate Change and Land). Consequently, for ESS...emphasizes maintaining ecosystem services to quantify adaptation benefits.	FAO	Thank you for the comment, however we disagree. Most of the FLU activities have both mitigation and adaptation benefits.
Executive Summary	Care to be taken an integrated approach is followed, whereby FLU is not merely reduced to carbon storage and avoided deforestation, but also fully encompasses biodiversity and socio-economic effects and social justice and gender justice effects, including tenure security and cultural dimensions as equally important and perceived as pre-conditions of succesfull adaptation and mitigation approaches.	Both Ends	The feedback is appreciated, we fully agree.
Executive Summary	Indigenous Peoples must also play an important role because they manage such a large percentage of the remaining forests, especially intact high carbon density forest.	FAO	The feedback is appreciated, we fully agree.
Executive Summary	1) Agroforestry seems to be more aligned with Land based options that deliver carbon sequestration, then better reflected in this guide if agroforestry is included in forest and land use sectoral guidance. 2) Tenure issues are central to many of these topics, especially forests. It is suggested to add tenure issues as a cross sectoral issue.	FAO	1. Agroforestry is cross sectoral option and covered in both FLU and Agriculture sector guide. 2. Added.
Executive Summary	Table ES-1: include text on vital importance of forests as providers of food and basic needs to over 1.2 billion people (World Bank), whereby acknowledgment that large sections of the population depend on mixed agri-forest systems for their daily food. A distinction between Forest and Land use and Agriculture hampers understanding and addressing this reality.	Both Ends	Thank you for the comment and we agree with you. Anyhow we must follow the titles of the individual result areas of the GCF.
Executive Summary	Not only limiting it to carbon	GIZ	The feedback is appreciated, we fully agree and I think this is made clear in the document.
Executive Summary	Nature Based Solutions v. Ecosystem-based approach: As there is no agreed upon definition of nature-based solutions (NBS), with the term not uniformly accepted and contentiously disputed in the UNFCCC context, the sectoral guide should refrain from using NBS and instead use ecosystem-based approach.	GCF Observer Network	Thank you for your comment. All references to NBS have been removed and definitions adjusted in both FLU and EES Guides.
Executive Summary	It might be included a more precise mention to Art 5 of PA "Parties should take action to conserve and enhance, as appropriate, sinks and reservoirs of greenhouse gases as referred to in Article 4, paragraph 1 (d), of the Convention, including forests."	FAO	Thank you for your comment. Footnote added in the Executive Summary and the main text.

Executive Summary	The use of “green’ circular economy transformation” is contentious. How economies can be made “green” is very complex, and any use of the terms “green economy” or “green deal” does not have international consensus, as the meanings of these terms will be context-specific. See Third World Network’s the “Green Deals and Implications for the Global South.” https://twm.my/title/end/end20.htm .	GCF Observer Network	Thank you for your comment. Text adjusted.
Executive Summary	Gross emissions are more relevant than net emissions in this context, especially when the forest loss and forest regrowth are occurring mostly in distinct geographies.	FAO	Thank you for your comment. The comment is addressed through the discussions of irrecoverable carbon.
Executive Summary	The descriptions are only forest related pathways and the "Land Use" part is not explicitly articulated (btw, it seems referred as landscape in Fig. ES-1: ToC). While I understand that the FLU priorities include introducing and maintaining agroforestry and silvo-pastoral systems, reforestation, and peatland restoration, the scope of term "Land use" needs to be clearly defined for this guide. There seems some overlapping of land uses with another guide for Ecosystem and Ecosystem Services. It is just an idea but perhaps the title of this guide can be renamed just as forest specific like "Sustainable Forestry and REDD+" or "Forestry and Forest landscape".	FAO	Thank you for the comment and we agree with you. Anyhow we must follow the titles of the individual result areas of the GCF.
Executive Summary	Include also the need to increase removals by sinks. Say perhaps, "... reducing emissions from forest loss and degradation, increasing removals by sinks, increasing resilience . . ."	Canada	Thank you for your comment. This is addressed through restoration, in the context of "carbon uptake"
Executive Summary	It is suggested to add "...and land related uses" for keeping consistency with the title of the sectoral guidance	FAO	Thank you for your comment, but we disagree. Will not add clarity, this is implicit.
Executive Summary	It would be useful to see something about sustainable supply chains in here. (It is mentioned elsewhere in the document)	BEIS UK	Thank you for your comment, but we don't see need for the addition.
Executive Summary	IETA strongly agrees with the paradigm shifting pathways outlined in lines 69-92 of the draft sectoral guide on Forests & land use. Specifically, in lines 75-78 where "protection" is identified as being more efficient and effective than rebuilding standing forests, and lines 86-89 that prioritise protecting and restoring lands with large stocks of "irrecoverable carbon".	IETA	Thank you for your feedback.
Executive Summary	Should it be for keeping and enhancing forest and land sinks? It is suggested to be consistent with the paradigm shift "Protection" and with the mentions to avoiding deforestation and reducing emissions from forest loss mentioned in other parts of the document.	FAO	Thank you for your comment, but we disagree. Will not add clarity, this is implicit.
Executive Summary	What is this terminology referring to? Producing timber? Isn't it narrowing the approach of sustainable forest management?	GIZ	Thank you for your comment. Adjusted to "productive forest landscapes" for consistency. This has been well defined in the text.
Executive Summary	Important to mention the role of bioeconomy on sustainable management activities	Inter-American Development Bank	Thank you for your comment, but this is more related to EES guide, into which Amazon bioeconomy project added.
Executive Summary	Clarify what is meant by "improved forests". In addition to forest management, consider including the practices of silviculture as well as reduced impact logging (RIL) as means for increasing sequestration and also for reducing emissions.	Canada	Thank you for your comment. Changed to simply "improved forest management"
Executive Summary	It would be useful to show a clearer link with the Adaptation and mitigation response options settled up in the IPCC 2019 Climate Change and Land. Since this is a GCF document, IPCC is a key reference.	FAO	Thank you for your comment, but IPCC 2019 properly referred throughout the document.

Executive Summary	Say “sustainable management and use of forests”	Canada	Thank you for your comment, text adjusted as suggested in four places.
Executive Summary	The section needs to include potential achievement of climate change adaptation part, while mitigation part has been elaborated. The key message throughout the guide for forest-related interventions should highlight the notion of cross-cutting approach, as CCM/A cannot be separately handled because of its nature of forest ecosystem functions.	FAO	The feedback is appreciated and is strongly embedded in the document.
Executive Summary	How is this calculated? Reference or footnote will be appreciated.	GIZ	Thank you for your comment, reference added in Executive Summary, main text and References.
Executive Summary	It is crucial there is text acknowledging that much of mainstream international public finance plays a detrimental role in opening up forest land to destructive practices (conversion to agri-commodities (including feedstock for biofuels), dam development, infrastructure) and undermines the tenure rights and livelihoods of local-indigenous communities: http://www.sidalc.net/repdoc/A5252i/A5252i.pdf https://globalcanopy.org/wp-content/uploads/2020/12/LittleBookofBigDeforestationDrivers_EN.pdf	Both Ends	The feedback is appreciated and is embedded in the document in section 3.
Executive Summary	It is suggested to add lack of/limited regulatory framework (forest code) and it's compliance as a critical barrier. Without having proper forest law and compliance, it is difficult to achieve SFM.	FAO	The feedback is appreciated and is embedded in the document in section 3.
Executive Summary	IETA generally agrees with the barriers to achieving paradigm shifting pathways outlined in the draft sectoral guides (lines 95-99 in FLU, lines 101-115 in EES), including the economic, political, scientific, and regulatory barriers.	IETA	Thank you for the feedback
Executive Summary	Please include also economic and socio-economic barriers and elaborate further in which way financial instruments can address the barriers effectively and where potential limits may lay.	BMZ/BMU Germany	Thank you for your comment, but this is summary of the document and all issues can't be covered in detail.
Executive Summary	What evidence is there that getting buy-in from indigenous communities has been a major barrier?	FAO	This is referring to the fact that local communities have not been involved in decision making processes. For more info, see section 3.2
Executive Summary	IETA strongly agrees with the enablers to paradigm shifting pathways outlined in the draft sectoral guides, specifically lines 100-110 in the FLU guide that describe the financial instruments to address barriers, innovative instruments such as blending and de-risking, capacity building/access to funding, and establishing legitimacy and transparency.	IETA	Thank you for the feedback.
Executive Summary	This should also explicitly include direct access of funds for indigenous peoples and local communities	Tebtebba Foundation	The feedback is appreciated and is embedded in the document
Executive Summary	This should also explicitly include direct access of funds for Indigenous Peoples and local communities.	GCF Observer Network	The feedback is appreciated and is embedded in the document.
Executive Summary	Mention examples of other non-market measures	Inter-American Development Bank	Thank you for your comment, but this is summary of the document and all issues can't be covered in detail.
Executive Summary	Say, “. . . develop capacity, and access funding and secure land rights”. Long-term, secure community rights to land might actually be more important than developing capacity or access to funds since it is fundamental to sustainability.	Canada	Thank you for your comment, text added as suggested.

Executive Summary	In many countries a lack of law enforcement is a barrier to forest protection and sustainable management of forest land	GIZ	Thank you for your comment, text added as suggested.
Executive Summary	Enabling environment, which needs to be strengthened, is broader than the ones in the list for LDC and in countries with weak governance. Legal actions should be sometimes undertaken for the sustainability of the developed activities. Land use planning is key. These need to be more developed and taken into consideration (at the same time as the mitigation and adaptation actions) if these countries are the target of GCF. So what about the willingness of the GCF to finance enabling activities in case of State weaknesses / failure.	FAO	Thank you for your comment, but this is summary of the document and all issues can't be covered in detail.
Executive Summary	This issue is key. However, it is not clear what "allow traceability" refers to in this context. Also, it is not primarily a problem of strengthening land registration systems but recognizing land rights. (The systems merely record rights that have already been recognized.)	FAO	Thank you for your comment, text added as suggested.
Executive Summary	In this paragraph, land tenure should be mentioned as well. Very often unsecure land tenure is one of the key barriers to either protection, restoration or sustainable management of forest land. Clear land use (planning) and land tenure is therefore a prerequisite / part of the enabling environment.	GIZ	Thank you for your comment, text added as suggested.
Executive Summary	Important to mention the role of GREEN recovery	Inter-American Development Bank	Thank you for your comment. We keep this for later use.
Executive Summary	Mention also the need to address the root causes of deforestation and forest and land degradation, biodiversity loss, unsustainable harvesting, etc. See UBC paper.	Canada	Thank you for your comment, but this is summary of the document and all issues can't be covered in detail.
Executive Summary	Other sectoral guides refer them as GCF pillars instead of approach	Inter-American Development Bank	Thank you for your comment, text adjusted.
Executive Summary	The concept of Private Institutional and Commercial Finance is not clear.	FAO	Thank you for your comment, text adjusted.
Executive Summary	Strengthening the governance / economic viability / collective action of Indigenous territories is an essential element for forest protection, management, and restoration a large portion of the relevant landscapes. However, it is not clear where this fits into the four drivers are currently presented. It is not just a question of planning, investment, information sharing - but also institution and organization building; and the other four drivers much be brought to bare in an integrated fashion.	FAO	Thank you for your comment, but we think this issue is well covered through out the document.
Executive Summary	We highly appreciate that the GCF consider participatory forest and land use planning processes including a thorough FPIC approach as key in entering into a paradigm shift pathway. However, we would like to emphasize that the implementation of these processes on the ground and at scale takes time and financial resources – in the FPs, it's therefore important to plan and provide appropriate amount of funding for such activities	GIZ	Thank you for the comment. We agree, but this is issue outside the scope of this document.
Executive Summary	It is suggested to add the importance of MRV/ forest resource inventory for making decision of climate adaptive (also c-seq enhancing) SFM planning but also forest policy making/ governance (e.g. climate adaptive silviculture practices/ forest protection/ incentive mechanism for conservation).	FAO	Thank you for your comment, but we think this issue is well covered in the document.
Executive Summary	On Finance and (1.) transformational planning is a good paragarph, but falls short of emphasising the need for governments and external parties to recognize, support and help protect tenure rights, including ancestral communal rights and indigenous territories – thereby supporting proven methods of participatory land demarcation, local systems of forest management and restoration and inter-community conflict resolution/mitigation should disputes arise over forest land.	Both Ends	Thank you for your comment, but we think this issue is well covered in the document.

Executive Summary	<p>This is a correct and fair objective, but the inclusion of these requirements also mean that the preparation and implementation of the interventions become more complicated and time-demanding. This in turn may turn the attention to other, perhaps "less demanding" sectors. This change is already visible in some multi-lateral development banks.</p> <p>The key point here is how to establish / revise regulations, instructions, etc. in such a way that they do not turn into "disincentives" for forest sector interventions.</p>	Finland	Thank you for your comment. As you say, this is key objective and we see we need to tackle it no matter how time demanding.
Executive Summary	Local communities and Indigenous peoples have indeed played an important role in sustainably managing forests. Beyond the support listed, they often need support for their own security, as killings of environmental and land defenders continue to rise.	USAID	The feedback is appreciated, we keep this for later use.
Executive Summary	It is critical to include a focus on women and their land rights here and throughout. Evidence shows that forests and natural resources improve when women are fully involved in local forest governance. Programs that involve women as active stakeholders alter decisions made about forestry within the household and lead to more sustainable practices (e.g., see Nnoko-Mewanu's recent article in Nature Climate Change Journal). Women are most often those who stay in communities, in charge of stewarding resources in the face of climate impacts. We must ensure they have rights and decision-making authority over their own land and community resources to mitigate and adapt to climate change.	USAID	Thank you for your comment, we see that this issue is covered in the document. GCF has also specific documents on gender issues.
Executive Summary	We welcome the strong focus on IPLCs as stewards of forest and recognizing their potential as transformational agents in forest protection measures	GIZ	Thank you for your feedback.
Executive Summary	Governments should not only look at developing enabling regulations, but also reviewing national policies that are overlapping and/or contradicting each other.	GCF Observer Network	Thank you for your comment. We think this issue is embedded into the document
Executive Summary	Governments should not only look at developing enabling regulations but also reviewing national policies that are overlapping and/or contradicting each other	Tebtebba Foundation	Thank you for your comment, we think this issue is covered in the document.
Executive Summary	Say, "... multi-stakeholder processes and partnerships for "	Canada	Thank you for your comment, but we are not sure if this adds to the content of the text.
Executive Summary	"with effective Free Prior and Informed Consent when appropriate" – Are there examples of cases when FPIC is not appropriate? Would like more details and constraints around when/if that might ever be the case.	TNC	Thank you for your comment. "when appropriate" changed to "when applicable" given that FPIC is required under a narrow set of circumstances and has a very precise definition.
Executive Summary	<p>If useful: We found that 47.3 Gt irrecoverable carbon (more than a third of the global total) is found in Intact Forest Landscapes</p> <p>Intact Forest Landscapes as defined in: Watson, J. E. M. et al. The exceptional value of intact forest ecosystems. Nature Ecology 638 & Evolution 2, 599-610, doi:10.1038/s41559-018-0490-x (2018).</p>	Conservation International	Thank you for your comment. Better reference of Hoegh-Guldberg added earlier.
Executive Summary	"... that address multiple drivers and objectives . . .	Canada	Thank you for your comment. Text adjusted as suggested.
Executive Summary	While promoting innovative approaches, GCF should focus on e.g. up-scaling proven approaches to have an impact at scale. With its financial resources the GCF should not only look for new approaches such as blockchain but also provide the necessary funding to allow countries to upscale successful pilots – it is therefore important for GCF to take balanced approach to innovation versus upscaling proven, tested interventions	GIZ	Thank you for your comment. Potential for upscaling is part of the funding criteria for CN and FPs and covered in other GCF documents.

Executive Summary	IETA recognises the important role that the Green Climate Fund (GCF) plays in “transformational planning and programming”, “catalysing climate innovation”, “mobilisation of finance at scale”, “coalitions and knowledge to scale up success”, and strongly supports this four-pronged approach to drive implementation of the paradigm shifting pathways as outlined in the draft sectoral guides. FLU: Specifically, in the FLU guide, IETA supports lines 135-146 in the section on catalysing climate innovation, lines 149-157 on mobilisation of finance at scale, and lines 160-169 in coalitions and knowledge to scale up success.	IETA	Thank you for your feedback.
Executive Summary	Include also “promoting natural regeneration by increasing protection from fire, grazing animals and fuelwood harvesting”.	Canada	Thank you for your comment. Text added as suggested.
Executive Summary	Although deforestation-free is growing, there is equally a recognition that deforestation-free has not worked because of leakage. Rather, what is needed is a jurisdictional approach to deforestation-free to mitigate leakage and a commitment to restore forest. Consider revising to capture this more current thinking. Furthermore, companies are spending considerable sums to rid their supply chains of deforestation. It is likely less costly for companies to, instead, contribute to jurisdictional approaches or “forest positive” approaches that more directly reduce nearby deforestation (and better avoid leakage).	USAID	Thank you for your comment, we keep this for later use.
Executive Summary	“Examples include expanding current and next-generation certification schemes for sustainable, climate resilient and low emission products, and using wood for new uses as a permanent carbon sink, supported by new technology for traceability such as blockchain.” Does this mean using wood products for new uses? If so, there must be safeguards to ensure that increased demand for wood products as a carbon sink do not lead to greater biodiversity loss in old-growth forests or other critical habitats.	TNC	Thank you for your comment. Safeguards are covered in detail in other GCF documents.
Executive Summary	Say also how more government legislation, regulation and implementation are needed to curb destructive practices of the private sector, rather than depending largely on voluntary measures that have so far proven to make little impact in changing the actions of the private sector and which continue to support activities that are destructive of nature.	Canada	Thank you for our comment. This issue embedded in the document already.
Executive Summary	This is a key question, however, how to compete e.g. with soy, palm oil or rubber as drivers of land use change (opportunity costs)? It would be helpful to further elaborate possible schemes or provide examples or cases	GIZ	Thank you for our comment. Couple of new case studies have been added.
Executive Summary	“Another important innovation is to develop schemes that value standing carbon stocks even in the absence of immediate threats because of adaptation and other ecosystem services benefits.” This is an important innovation, and would love to see the GCF propose more detailed plans here.	TNC	Thank you for your comment. Text adjusted, reference and couple of new case studies have been added.
Executive Summary	Suggest calling out irrecoverable carbon specifically here as the priority stocks to value. All irrecoverable carbon must be identified and (in most cases) proactively managed for both climate change risks and direct human pressures. Figure 4 from our paper illustrates the strategies for protected irrecoverable carbon based on type and level of risk:	Conservation International	Thank you for your comment, but irrecoverable carbon has been properly discussed throughout the document.
Executive Summary	Important to mention the mobilisation of finance at local levels	Inter-American Development Bank	Thank you for your comment. We think this issue is well embedded into the document already.

Executive Summary	This might be appropriate for certain countries, however, since GCF is the financing instrument to implement the Paris Agreement and many developing countries, especially LDCs, often lack the conditions for private sector engagement / investment. In addition, considering the three paradigm shift pathways, the question is what the benefits are there for the private sector to invest e.g. in forest protection or reforestation besides CSR. Please take this into consideration in the project/programme designs and assessments.	GIZ	Thank you for your comment.
Executive Summary	Mobilisation finance at scale: make climate finance, GCF finance in particular genuinely accessible for said vulnerable populations. Acknowledge that current GCF formats and processes themselves raise unsurmountable barriers and have inbuilt biases towards large well endowed agencies to submit successful applications – agencies which often by nature are often out of touch with said vulnerable populations and unable to meet the commitment of GCF as described in the GCF's Governing Instrument framework and other key GCF policies. Unless the GCF itself is capable of breaking down this barrier and bias it will not be able to achieve its mission and the specific objectives stated in these Sectoral Guidelines	Both Ends	Thank you for your comment.
Executive Summary	<p>"De-risking projects can include early identification and assessment of risks such as uncertain land tenure rights, currency fluctuations, political instability, and lack of coordination between stakeholders."</p> <p>De-risking should also include lowering barriers for engagement by marginalized communities, such as through lowering early investment costs for communities or small-scale landowners.</p>	TNC	Thank you for your comment. We think this issue is already well embedded into the document.
Executive Summary	De-risking strategies for projects should assess and address risks. Bearing in mind that not all risks can be addressed on a project level but need policies at national level.	BMZ/BMU Germany	Thank you for your comment.
Executive Summary	Efforts to curb private sector destruction in the first place also need to be promoted as they are a main cause of the problem. See the following publication which, among other things, argues that "voluntary action is not a substitute for legal and regulatory reform": https://www.twm.my/title2/briefing_papers/twn/Resource%20mobilization%20TWNBP%20Feb2021%20Dempsey%20et%20al.pdf .	Canada	Thank you for your comment.
Role of GCF in financing paradigm shifting pathways	<p>It's difficult to display REDD+ finance only in form of 'investment', implying private sector involvement with expectations of return on investment, while ignoring more broadly oriented results-based finance as agreed in the Warsaw Framework for REDD+ and implemented in the GCF REDD+ pilot. Suggest to broaden the language here.</p> <p>Also, the section seems to be lacking an outlook towards supporting the capacity to measure and report actual results, e.g. emission reductions, which is a complex topic and still under development in many countries. This capacity is important to know whether an impact was achieved. Could this be added to the section, even indirectly?</p>	UNFCCC	Thank you for your comment. We think that this goes outside the scope of this document. Also we have separate guide developed on REDD+.
Executive Summary	While we acknowledge the need for mobilisation of finance at scale, the strategy to "aggressive de-risking REDD-plus investments" seems to lack further details and criteria. We would suggest focussing efforts to increase (market and non-market) finance for REDD+ RBP on national and jurisdictional programs, applying highest environmental criteria. Support to local project based REDD+ activities should not be a focus area of the GCF Investment strategy in FLU and be conditioned to a proper nesting into ambitious jurisdictional/national programs, following highest environmental criteria. Efforts should include a preparation of national states to participate in the emerging PA Art 6.4 Sustainable Development Mechanism.	GIZ	Thank you for your comment. We agree with you, "aggressive" has been removed.
Executive Summary	<p>"aggressive de-risking REDD-plus investments"</p> <p>Why is the adjective aggressive used here, but not for the other incentives listed?</p>	TNC	Thank you for your comment. We agree with you, "aggressive" has been removed.

Executive Summary	It may be appropriate to indicate that allowing GCF funds to finance work that leads to carbon offsets or tradeable ERs would expand engagement with private sector actors looking for investable opportunities and increase sustainability of project interventions.	Conservation International	Thank you for your comment, but this goes outside the scope of this document. Anyhow, GCF has new working group looking into this and guidance is foreseen in near future.
Executive Summary	Suggestion: include technology transfer within this pillar	Inter-American Development Bank	Thank you for your comment. We keep this for later use.
Executive Summary	Here would recommend making linkages to multilateral and bilateral approaches – underlining the possibilities of making use of synergies etc.	GIZ	Thank you for your comment. Text added to that effect.
Executive Summary	avoid a generic approach: be specific and name key actors to be engaged as partners-recipients of investment portfolio's. The mere term 'countries' veils the fact that there are many players who actively catalyse drivers of deforestation and marginalisation of 'vulnerable' communities. In other words, use a actors approach and be specific with which actors to collaborate and which players to support	Both Ends	Thank you for your comment, but no action will be taken on this.
Executive Summary	It is not just the participation of women in decision-making processes but the other important stakeholders such as indigenous people and civil organizations.	Inter-American Development Bank	Thank you for your comment, we think this issue is well embedded in the document.
	IETA generally supports the GCF investment criteria, and the possible actions for each FLU and EES pathway following the four pillars of the GCF strategic plan, as outlined in the sectoral guides (lines 178- 191 in FLU Guide, lines 195-205 in EES Guide).	IETA	Thank you for your feedback.
Executive summary	Sustainable development is indicated as one of the six GCF investment criteria, in particular the sentence: "How do the actions align with national SDG priorities? What are expected environmental, social, gender, and economic co-benefits? Wider benefits and priorities". The reference to SDG is poorly developed, it is left to the interpretation of the guide users and above all, no examples or case studies are reported	Italy	Thank you for your comment, however we disagree. Reference to SDGs is thought sufficient considering this is Executive Summary and more info on GCF investments criteria can be found in other GCF documents e.g. Programming Manual. Also, the document contains new case studies.
Executive Summary	Efficiency and effectiveness: define effectiveness: especially in line with the objectives (i) to involve and benefit vulnerable populations and meaningful and inclusive approaches towards securing lasting forest protection and restoration and (ii) address drivers of deforestation. Economic/financial soundness is important but a too narrow parameter (with an inbuilt bias towards conventional, top-down initiatives with high transaction costs and lacking in inclusiveness. Other indicators need to be included. One key indicator to be adopted is that locally affected stakeholders (esp. Local-indigenous communities, local CSOs, local government) need to be involved in the design and implementation for the very beginning. This should be adopted as a core conditio sine qua non.	Both Ends	Thank you for your comment. Programming Manual can be found in references.
Executive Summary	Please further improve the figure considering the following - why is securing land tenure linked to protecting natural forests? although it might be the case, it is much more relevant for sustainable management of forests. Why is the third paradigm shifting pathway using "productive" in its title?	GIZ	Thank you for your comment, we think both issues are well embedded in the document.

Executive Summary	<p>1) It is not clear if the mobilization of finance at scale includes indigenous peoples and local communities and small and medium-sized enterprises. Much of the forest relevant landscape is in the hands of these actors.</p> <p>2) Tenure is also a fundamental issue for restoration.</p> <p>3) Regulatory systems for sustainable forest management and restoration that meet the needs of IPLCs and small and medium sized enterprises. This is often the principal bottleneck for indigenous and community forest enterprises and small and medium-scale forest producers.</p> <p>4) In the Figure ES-1, the term "testing" appears many times and it is fully in line with the local context. But in practice, it is very difficult, even impossible, to have such activities in GCF's project. It is suggested to clarify the GCF's position regarding testing new approaches.</p>	FAO	Thank you for your comments. We think points 1-3 are well embedded in the document. Point 4, we see that testing new approaches and derisking them is part of the role of GCF.
Executive Summary	<p>Row: Sustainable management of productive forest landscapes Column: Transformational planning and programming</p> <p>TNC has developed the Reduced-impact logging for climate (RIL-C) methodology, which is a jurisdictional approach to incentivize sustainable management of productive landscapes. We would be happy to share more with GCF, if this is of interest: https://www.nature.org/en-us/what-we-do/our-insights/perspectives/cutting-carbon-with-greener-chainsaws/</p>	TNC	Thank you for your proposal. We can discuss this further in other context.
Executive Summary	<p>Row: Restoring degraded forests and other landscapes Column: Catalysing climate action</p> <p>Additional safeguards around ensuring restoration supports biodiverse forests is needed.</p>	TNC	Thank you for your comment. Safeguards are covered in other GCF documents.
Executive Summary	<p>Row: Sustainable management of productive forest landscapes Column: Catalysing climate action</p> <p>There must be safeguards to ensure that increased demand for wood products as a carbon sink do not lead to greater biodiversity loss in old-growth forests or other critical habitats.</p>	TNC	Thank you for your comment. Safeguards are covered in other GCF documents.
Executive Summary	<p>Row: Protecting natural forests and landscapes Column: Mobilizing finance at scale</p> <p>Support the GCF's exploration of ways to increase non-market finance, especially for REDD+; to leverage REDD+ to mobilize external funds and to de-risk private investment.</p> <p>However, less certain about the need for an explicit focus on using blockchain; blockchain has been touted as a solution in the carbon markets for at least five years now and has not seemed to measurably impact climate finance. What is different now, and what, specifically, will blockchain provide?</p>	TNC	This table presents possible action and blockchain is not under "explicit focus" here, just possible option to be explored.
Executive Summary	<p>Row: Protecting natural forests and landscapes Column: Coalitions and knowledge to scale up success</p> <p>Agree that more capacity building for REDD+ is needed.</p>	TNC	Thank you for your feedback.
Executive Summary	<p>It remains unclear why some of the activities aim to be included in NDCs and others don't. Suggest to use a consistent approach, or explain why the GCF considers some activities more suitable for inclusion in NDCs than others.</p>	UNFCCC	We are not sure if we understand your comment. Figure ES-1 show possible actions, its not all inclusive list, nor in priority order.

Executive Summary	(Figure ES-1) and line 496 - Table 3 - The Rights of Nature approaches are mentioned as transformational planning & programming action for protecting natural forests and landscapes. However, it lacks any further specification or mention, particularly in table 3 on possible actions to support paradigm shifts for protecting forest ecosystems. This section could also include a reference to ecological justice: Ecological Justice proposes a conceptual vision and socio-political practices that defend Nature as a subject of rights, in contrast to conventional positions that only understand it as an object of valuation by human beings. That is, it presents a justice extended to non-human living beings.	International Analog Forestry Network (IAFN) Ecuador	Thank you for your comment. We keep this for later use.
Executive Summary	Will there be some indication of prioritised action within these possible actions for each FLU pathway? (Incl prioritisation between pillars?) – this is mentioned later in the ‘GCF investment criteria for impactful FLU proposals’ section, so could be helpful to be presented upfront.	BEIS UK	Thank you for your comment. There are no prioritized actions.
1. Introduction	Just for 2021 or it related to the GCF Strategic Plan 2021-2023?	Inter-American Development Bank	The GCF Sectoral Guide series supports the progressive work programme approved for 2021, but naturally will be used to support work programmes for years to come.
1. Introduction	It is not clear what are the complementarities and synergies of both result areas, and thus how to avoid overlap	Inter-American Development Bank	Thank you for your comment, how ever we think this is clearly stated in the document.
1. Introduction	Include urban forestry for “urban areas” – “Integrated urban development planning for green cities; urban forestry and ecosystem services provision in smart cities to reduce heat island effects.”	Canada	Thank you for your comment. Text added.
1. Introduction	<p>This message could be strengthened. It’s like saying that it’s “more efficient to switch to renewable energy than to do carbon capture and storage after burning coal”.</p> <p>In terms of forest protection, it’s not just that it’s “more efficient” than restoration. We found that irrecoverable carbon stocks in forests cannot be recovered/ ‘rebuilt’ in a timeframe relevant to climate change. It would take longer than 2050 to recover irrecoverable carbon, if lost. That’s too long. We simply cannot afford to lose places with high concentrations of irrecoverable carbon.</p>	Conservation International	Thank for your comment, we fully agree with you.
1. Introduction	Important to mention the role of circular economy and bioeconomy on sustainable management activities	Inter-American Development Bank	Thank you for your comment. Circular economy is mentioned and bioeconomy added to EES Guide.
1. Introduction	Is ‘improved forests’ an established term?	Finland	Thank you for your comment. Term adjusted to "improved forest management"
1. Introduction	It is suggested to clarify if this shows net or gross ER (mitigation potential).	FAO	Thank you for your comment. Reference to Hoegh-Guldberg et al. 2019 added and made consistent with EES Sectoral Guide.
1. Introduction	Although carbon is the “value” in regard to climate change; at least a footnote should state the importance of intact ecosystems e.g. overall climate, biodiversity etc.	GIZ	Thank you for your comment. Paragraph and text have been added to strengthen biodiversity issues.

1.2	Degraded land/land degradation is not defined in the document. What is the current land use of degraded land? How does one conclude that certain land is degraded? What are the primary reasons for land degradation?	GCF Observer Network	Thank you for your comment. Definition added from IPCC 2019.
1.2	In the land use activities, could any of the activities mentioned (avoided deforestation, forest landscape restoration, reforestation, sustainable use and agroforestry) include the promotion of natural regeneration? Or is this not an activity the GCF would consider?	GCF Observer Network	Thank you for your comment. Natural regeneration is one of the tools used in forest landscape restoration and reforestation.
2. Global Context	It would be useful, to mention or repeat some of the same text that is mentioned in the Ecosystems and Ecosystem services guide. Important each guide can demonstrate this on its own e.g.: global emergencies, one of ecosystem degradation and biodiversity loss on one hand, and another of climate change on the other, are recognised as central to the global agenda, (e.g. by IPCC 2018; 2019a 2019b, 291 IPBES 2019). They are interlinked, and they amplify each other.	BEIS UK	Thank you for your comment. Paragraph mentioning both emergencies has been pasted from EES Guide in both ES and main text.
2. Global Context	The context of climate change adaptation is missing in Section 2.1.	FAO	Thank you for your comment. Adaptation is covered in Section 2.3.
2. Global Context	Forests are also key to climate action because they have major roles in evapotranspiration, surface roughness, albedo, production of aerosols and of biogenic volatile organic compounds (BVOCs). These processes also have major impacts on local, regional, and global climates (although less so on average global temperature). Some consider actions taken related to these variable climate mitigation, others climate adaptation. In either case they are very important. The IPCC 2019 Climate and Land Use report chapter 2 provides a reasonable starting point for this discussion; although it lacks sufficient policy content.	FAO	Thank you for your comment.
2. Global Context	Mention that about 80% of this tropical deforestation is directly driven by agriculture.	Canada	Thank you for your comment. Text edited.
2.1	This paragraph is conflicting. We do not support the statement that net zero relies on forest and land sinks when the GCF here admits that there are limitations. Further, net zero is still undefined and remains to be agreed in UNFCCC parlance and negotiations. Though we do recognize that net zero emissions are defined by the IPCC.	GCF Observer Network	Thank you for your comment. Text edited.
2. Global Context	It may be useful to include a "long-term carbon sink saturation" to the list of limitations of land-based mitigation.	BEIS UK	Thank you for your comment, no action taken.
2. Global Context	Do you mean 'sequestration' here?	Conservation International	Thank you for your comment. Text edited.
2. Global Context	Agree that avoiding emissions from forest loss is most effective strategy. Yet, globally, we are still going to need 'negative emissions' for net zero. When compared to the engineered solutions of BECCS and DACCS, forest restoration is arguably more effective in the near-term as it is much closer to being ready for deployment on a large scale. Further arguments in this vein here: https://iopscience.iop.org/article/10.1088/1748-9326/aabf9f/meta	BEIS UK	Thank you for your feedback.
2. Global Context	Suggestion: show data to 2030-50 to be consistent with other sectoral guides. Although there is important to show figures to 2100, it does not allow to understand the urgency either the impact of this result area.	Inter-American Development Bank	Thank you for your comment. This is consistent with text in the EES Guide
2. Global Context	Same stakeholders should be mentioned through the document. They differ in some sections.	Inter-American Development Bank	Thank you for your comment. Text adjusted consistently to "Disadvantaged and vulnerable populations, Indigenous Peoples, women, and local communities"
2. Global Context	This section should develop a paragraph on large scale and sustainable reforestation and reforestation that are included in the national programs of some countries like Madagascar in order to reverse the trend of current climate scenarios.	USAID	Thank you for your comment. We keep it for later use.

2. Global Context	What "similar" refers to? The EES result area has two paradigm shift pathways and are not divided in "protection, restoration and management"	Inter-American Development Bank	Thank you for your comment. Text edited.
2. Global Context	Could there be emphasis put on the potential to combine biodiversity with climate goals?	BEIS UK	Thank you for your comment. There is more on this issue in the EES guidelines.
2. Global Context	<p>Would delete grasslands, those do not top the list.</p> <p>Conservation International can provide a list of places rather than ecosystems if useful</p> <p>CI can also provide a map: Map of Irrecoverable Carbon in Earth's ecosystems</p> <p>Figure 1: Source: Irrecoverable Carbon map: Noon et al. (2021.) "Mapping the irrecoverable carbon in Earth's ecosystems." Under review.</p>	Conservation International	Thank you for your comment. Text has been edited. The comment about the map will be kept for later use.
2. Global Context	It is not clear why fragmentation is addressed under restoration, rather than under protection.	FAO	Thank you for your comment. We see this issue being relevant for both protection and restoration.
2. Global Context	Suggesting to remove the word "recently" as regardless of deforestation date, reforestation is beneficial. Areas which have been cleared a long time ago should also be considered	BMZ/BMU Germany	Thank you for your comment, "recently" removed.
2. Global Context	Replace the word Indonesian by "island of", since the contiguous forest block is in all the countries are in the island. Please consider listing other forest blocks as the Choco-Darien- Western Ecuador rain forest in the pacific coast of South America and the rain forest of Caribbean coast of Central America	Inter-American Development Bank	Thank you for your comment. "Island of" removed.
2. Global Context	This seems to ignore fundamental issues related to Indigenous and community sustainable forest management.	FAO	Thank you for your comment. This issue is discussed extensively in several places.
2. Global Context	While we acknowledge and support the contents therein, we would like to stress also the importance to mention other risk management strategies in the context of sustainable forest management, particularly as regards prevention and monitoring of hazards, such as increased forest wildfires, pathogen, pests and diseases, which are also drivers of increased forest fragmentation and threaten forest biodiversity and ecosystem functionality, particularly in pristine forests (See, FAO, The State of World's Forests, 2020).	Italy	Thank you for your comment. Text added and reference cited (note: it is FAO and UNEP 2020, not just FAO).
2.3	In this paragraph, consider outlining the need to shift towards and implement sustainable forest management – in many places around the globe, especially the tropics, this is not be the case yet. Technics (including RIL etc.) are all available but basic concept lack implementation – it is, therefore, important to assess the reasons / barriers. Sometimes there is no need for new innovative approaches but rather focusing on implementation of SFM and law enforcement.	GIZ	Thank you for your comment. This is mentoned in several places, including Table 7, under Transformational planning and programming
2.3	This paragraph mentions community support but fails to mention the requirement of tenure rights, community tenure, community forest governance, and access to land and tenure for women. This should be corrected.	GCF Observer Network	Thank you for your comment. These points might be missing here, but they are well embedded in the document.
2.3	What is regenerative agriculture? Is there a definition? What does it mean? Many corporate actors seem to be using it to indicate carbon farming and this is concerning.	GCF Observer Network	Thank you for your comment. FAO definition added.
2.3	What are forest plantations? Is there any scientific evidence to show that plantations help increase carbon sequestration?	GCF Observer Network	Thank you for your comment. The reference is in paragraph 363.

2.3	Under Sustainable management of land, the FLU Guide includes 'regeneration of agricultural systems based on agroforestry and silvopastoral systems and regenerative agriculture as well as "improved management of forest plantations (via reduced harvest intensity, thinning)'(FLU Guide, lines 349- 350). It doesn't address the issues that commercial tree plantations are responsible for significant impacts on biodiversity loss and ecosystem functionality within these sites as well as in surrounding areas. They are associated with alterations of the hydrological cycles, nutrient loss and soil erosion and the proposed management practices such as reduced harvest intensity or thinning don't address all the ecological implications of these models.	International Analog Forestry Network (IAFN) Costa Rica	Thank you for your comment. Tree plantations can be an option, but considered separately case by case. Caveat added regarding ecologically appropriate ways.
2.3	What is GCF's evaluation and conclusion on certification schemes? There needs to be more clarity in this paragraph as it indicates that certification schemes do not contribute to achieving paradigm shift.	GCF Observer Network	Thank you for your comment. It is stated at rows 351-352 with a reference
2. Global Context	Aspects related to albedo, evapotranspiration, surface roughness, BVOCs should also be considered in the prioritization. In the tropics these aspects greatly reinforce the climate benefits of protection, restoration, and sustainable management.	FAO	Thank you for your comment, we keep it for later use.
2. Global Context	"The largest potential in terms of emission reductions is in protection, through avoiding both deforestation and degradation. This activity also has high adaptation synergies and high potential for paradigm shift. Finance, and some governance structures are in place due to over a decade of establishing incentives under REDD-plus, but the private sector and markets need to become involved at scale." Agree that the GCF should provide more funding to avoided deforestation and degradation, as this is the largest potential mitigation source for NCS. Additionally agree that ways to scale finance, both public and private, should be explored.	TNC	Thank you for your feedback
2. Global Context	In order to reach the FLU mitigation potential by protection and avoiding deforestation and degradation, the assumption is made that the private sector and markets need to become involved at scale. The private sector is however one of the largest contributors to loss of forests and impacting those (often indigenous) communities protecting forests and land. To ensure the private sector and markets no longer cause these losses and impacts could be more impactful. To reach the FLU potential we need to ensure local communities living with and protecting forests and carbon-rich land are protected.	Both Ends	We fully agree with you.
2.3	The GCF needs to be clear what they mean by "incentives under REDD-plus." The mention of market mechanisms (and the implication that the GCF would promote market mechanisms here) is concerning. The GCF should be focused on non-market mechanisms.	GCF Observer Network	Thank you for your comment, but we disagree. See Paris Agreement Article 5 (paragraphs 1 and 2).
2. Global Context	The private sector is already involved at scale in destroying landscapes and at the same time governments need to enact legislation and regulations to prevent destructive practices that destroy natural capital and incentivize those that regenerate natural capital.	Canada	We fully agree with you.
2. Global Context	Could we clarify the difference between 'restoration' and 'reforestation' in this sentence – and in figure 2? Reforestation is a type of restoration – but the precise manner in which it is different from forest ecosystem restoration could be better spelled out.	BEIS UK	Thank you for your comment. Footnote added.
2.3	This should mention agroecology in addition to agroforestry.	GCF Observer Network	Thank you for your comment. Text added.
2. Global Context	I note that Griscom 2017 is being used in this graph. It is worth recognising that the NCS pathway estimates for tropical countries were revised in Griscom 2020 – which may alter the figures a little bit.	BEIS UK	Thank you for your comment. Reference is the correct one.

2. Global Context	Section 2.4: again the high estimated costs lead to the conclusion/assumption that scaled up finance and improved enabling conditions for private sector investments in the FLU sector is needed to help fill this gap. This gap could however also be filled by supporting the right governance structures; protecting and supporting local communities, notably women, playing a key role in the sustainable management and protection of forests and land; and ensuring strong mechanisms are in place so no investments or developments further harm carbon-rich forests and land. Transformational change as promoted by GCF must include power shifts and not further put power in the hands of those who have a large share in causing the problem.	Both Ends	We fully agree with you.
2. Global Context	This is a confusing way to present it. If it's labelled "Mitigation" it should all be positive. We suggest finding a different way to differentiate avoided emissions vs. enhanced sequestration (by color or labelling in brackets?)	Conservation International	Thank you for your comment. We keep it for later use.
2. Global Context	One of the greatest investments in forest protection, restoration, and sustainable management is the unpaid labor by farmers, indigenous communities, and other forest communities to plant trees, manage forests. This invisible investment is essential for success and needs greater recognition and support. Existing corporate and government investments pale in comparison.	FAO	Thank you for your comment. We fully agree with you.
2. Global Context	A paragraph on the estimated timing to achieve the objectives should be matched with the cost in order to have better visibility on the planning of funding.	USAID	Thank you for your comment, we keep it for later use.
2.4	As stated above, often the frameworks are in place but the lack of law enforcement is the key barrier	GIZ	Thank you for your comment. Effective enforcement added.
2. Global Context	At the same time, more needs to be done also to enhance domestic resource mobilization, especially in natural resource-rich countries. See for instance https://www.oecd.org/dac/Post%202015%20Domestic%20Resource%20Mobilisation.pdf - "Many resource-rich countries still struggle to design and implement fiscal regimes that are not only transparent but also capable of securing a reasonable share — and one reasonably responsive to commodity prices — of resource rents, an issue that recent discoveries are bringing to the fore in more developing countries."	Canada	Thank you for your comment. We fully agree with you.
2. Global Context	Total or annual? This seems like a pretty small # compared to the global need of 5.2 Gt CO ₂ / year	Conservation International	Thank you for your comment. Its annual. We fully agree with you.
2. Global Context	On which basis have these numbers been derived? The respective sources should be indicated.	BMZ/BMU Germany	Thank you for your comment. Reference to Figure 2 added, which in turn has references therein.
2.4	Please include the underlying assumptions for this figures. Perhaps as a footnote	GIZ	Thank you for your comment. Reference added.
2. Global Context	It would be helpful to include information and context on why some regions are more represented in FLU GCF projects, compared to others. - i.e., any reasonings, implications and further considerations for actions on this to e.g., to encourage a more regionally diverse portfolio of projects.	BEIS UK	Thank you for your comment. These are just examples of projects that illustrate certain concepts and they have nothing to do with regional representation of the GCF projects.
2. Global Context	Agree that NCS will be critical to helping reduce the ambition gap in current conditional and unconditional NDCs and that existing finance for NCS is woefully insufficient. Support GCF's greater engagement here.	TNC	Thank you for your feedback.
2.4	Building up measurement & reporting capacity for implementation and results of many of the listed initiatives would also be useful, as the lack of diligent success control is one of the key criticisms.	UNFCCC	Thank you for your comment, we keep it for later use.

2 Global Context	Needs a citation Also, needs to be contextualized. Is the cost worth it compared to the cost of the climate impacts associated with the additional warming? This cost is not occurring in a vacuum. The idea is pay now to pay less later.	Conservation International	Thank you for your comment. Citation added.
2 Global Context	Please clarify cost estimates, including the methodology used to attribute the cost for tCO2 unit as regards the overall financial requirement for cumulative mitigation potential in the FLU sector. In general, as for other sectoral guidance, we would like to avoid speculation/estimation on a total number as this is difficult to determine ex-ante in line with evolving market trends and multiple available approaches that can be used to quantify financial requirements at a sectoral level. Additionally, since the full costs are not expected to be provided solely through the GCF business model, an overall cost estimate is dependent on several conditions (government support schemes, local market conditions, private sector pricing) which are hard to determine in the medium/long-term.	Italy	Thank you for your comment. Citation added.
2.4	We are concerned about the strategy/focus referenced here for increasing private sector investments by using public investment to de-risk private investment.	GCF Observer Network	Thank you for your comment. We are not concerned.
2.4	Many of the "potentially high-impact initiatives" mentioned here do NOT contribute to transformative changes unless and otherwise proved through scientific study and evaluation. For example, approximately 45% of Bonn Challenge commitments include plantations and AFR100 is proving highly controversial.	GCF Observer Network	Thank you for your comment. These are examples, which could be supported. Naturally each case will be analyzed separately.
3. Paradigm Shifting Pathways	Transformation can only be felt if we use participatory approaches to capture local knowledge and the impact these have on the practices of right holders as well as their production. Identifying the most efficient practices based on local knowledge and upscaling/replicating is what will lead to meaningful transformation.	CENDEP Cameroon	Thank you for your comment. We fully agree with you.
3. Paradigm Shifting Pathways	A number of nutrient-rich, neglected and underutilized plant species are listed in the scientific literature, and may be subjected to further testing and evaluation in agroforestry systems [Catalysing Climate Innovation, table 7: page 24] (https://cgspace.cgiar.org/bitstream/handle/10568/113549/ThePotential_Hunter_2019.pdf?sequence=1&isAllowed=y).	Proyecto Ayurveda Puerto Rico	Thank you for your comment, but this goes a bit outside the scope of this document.
3. Paradigm Shifting Pathways	Three dimensions are defined for transformational change: depth, scale and speed. A key question which remains unaddressed in the paper is how these dimensions are being balanced. When projects involve scale and speed, but no sufficient levels of depth, they should not be supported by the GCF, as these will likely not be transformational. The paper should mention the risks of trade-offs, and provide clear guidance and bottom-lines.	Both Ends	Thank you for your comment, but this goes a bit outside the scope of this document.
3. Paradigm Shifting Pathways	The separate articulation of the three "paradigm-shifting pathways" in FLU is good and should be maintained.	GCF Observer Network	Thank you for your feedback.
3. Paradigm Shifting Pathways	The element that is always the struggle is not what is in this guide but HOW to do what needs to be done. There are examples of practices and processes but for the most part they are project level. Engaging the governments, those who have the mandate and those who should be involved takes an extended period, needs to be flexible and supported well. The recognition of the time it will take is important and possibly should be noted.	FAO	Thank you for your comment. It is precisely the transformational nature of the GCF you are discussing here.
3. Paradigm Shifting Pathways	"More than a decade of international, national and local investment in, and engagement for REDD-plus readiness was needed to set the stage for results-based finance (Angelsen & McNeill 2012; Seymour & Busch 2016)." Agreed, but also important to note that more REDD+ readiness needs to be done, and the GCF should assist those countries with additional preparation and capacity building.	TNC	Thank you for the comment. GCF is helping countries with specific Readiness Programme, but that is out of the scope of this document.
3. Paradigm Shifting Pathways	Which of these three dimensions apply to this result area?	Inter-American Development Bank	Thank you for your comment. All of the dimensions apply to all result areas.

3. Paradigm Shifting Pathways	In the forestry and land use sector it takes very long time! Taking this into account, project durations should be carefully set. In many LDCs/developing countries it often takes years to work on legislations.	GIZ	Thank you for the comment, we fully agree with you.
3.1	The specification of the three dimensions of transformational change is also welcome as is the recognition that "depth" (cutting across sectors, levels, generational shifting of attitudes and behavior) is more important than speed, with the focus on strengthening the capacity of institutions and people. This language should be maintained in the final guidance.	GCF Observer Network	Thank you for your feedback.
3. Paradigm Shifting Pathways	The role of the GCF (four pillars) differs from other sectoral guides (i.e., energy generation & access). On the understanding that the role of the GCF might vary depending on the sector, the four pillars also share a common objective among the 8 result areas. As it is presented, it is not clear whether the section refers to the objective of each of the four pillars in general or if they are specific for the FLU result area.	Inter-American Development Bank	Thank you for your comment. These pillars refer to FLU result area.
3.1	The core elements of the "Theory of Change" do not explicitly recognize tenure and collective rights of Indigenous Peoples and local communities, women, or community forest governance and this should be corrected as ensuring land tenure rights is critically important and recognized as core to more effective climate action.	GCF Observer Network	Thank you for your comment. These points are well in embedded in the document.
3. Paradigm Shifting Pathways	This mentions that increased capacity of institutions is part of driver four on knowledge, but that is not clear in the previous discussion.	FAO	Thank you for your comment. This issue was not discussed in previous chapters.
3. Paradigm Shifting Pathways	Could you consider making nature/biodiversity more visible e.g. in the ToC?	BEIS UK	Thank you for your comment. We think biodiversity is integral part of the ToC or its results, even if not visible in the figure 3.
3. Paradigm Shifting Pathways	Under "Impact" include also increased removals from sinks. Say, "Reduced greenhouse gas emissions and increased removals from sinks"	Canada	Thank you for your comment. We keep this for later use.
3.1	When it speaks of scale, it includes jurisdictional approaches; however, the guide has also brought to attention the importance of contiguous forest blocks, which often include more than one, and often quite a few "jurisdictions". Though it mentions it later on, it could also be included in the definition of scale.	GCF Observer Network	Thank you for your comment, but we leave the figure as it is.
3. Paradigm Shifting Pathways	The steps contained in the outcomes will in most cases take some years to become active, viable and with a sufficient breadth of stakeholders engaged. The cycles of engagement and routine inputs need to be set up early, adaptable, consistent and persistent. It might be better to make explicit but not in a negative way - these processes are what builds sustainability, connection and communication based on shared understanding.	FAO	Thank you for your feedback, we agree fully with you.
3. Paradigm Shifting Pathways	Again, IETA strongly agrees with the three paradigm shifting pathways in the FLU sector identified by the draft sectoral guide, protection, restoration and sustainable management (lines 479-481). Lines 484-489: IETA strongly agrees with the vision outlined for the pathway for protecting natural forests and landscapes.	IETA	Thank you for your feedback.
3. Paradigm Shifting Pathways	On pathway 1: protecting natural forests and landscapes – could include further detail on the differences between protection of varying forest types (e.g., intact forests) / barriers for this etc.	BEIS UK	Thank you for your comment, but we think that goes already outside the scope of this document.
3. Paradigm Shifting Pathways	Lines 484-489: IETA strongly agrees with the vision outlined for the pathway for protecting natural forests and landscapes.	IETA	Thank you for your feedback.
3. Paradigm Shifting Pathways	NDCs and National Adaptation Plans (NAPs)	Inter-American Development Bank	Thank you for your comment. NAPs added.

3.2	What is the meaning of the quotation of the document here? When the GCF speaks of an intervention being needed as a result of a country's changing climate situation concerning the FLU sector, it seems to be saying that countries need to somehow justify the relevance of protecting natural forests and landscapes against the impacts of climate change, based on the specific climate change situation of the country. This could prove very hard if countries are expected to prove that any changes in forest and ecosystems are direct impacts of climate change. Also, this does not seem in line with the first part of this document, which clearly states the importance of protecting forests and landscapes for mitigation purposes. It is not clear why the GCF is proposing adopting this approach.	GCF Observer Network	Thank you for your comment. All GCF projects have to have climate rational to support the intended activities especially when emphasis is moving to support climate adaptation projects.
3. Paradigm Shifting Pathways	"Proposed action should be accompanied with evidence that goes "beyond a country's development imperative and [...] is truly an intervention needed as a result of a country's changing climate situation" (GCF 2020b)." How does the GCF propose to screen whether an action is 'truly an intervention needed'? This seems difficult to define.	TNC	Thank you for your comment, please see GCF Operational Manual for further guidance.
3. Paradigm Shifting Pathways	Table 2: A crucial barrier which is lacking in the table is the lack of stringent and effective requirements, policies and monitoring to ensure no project and investment, including climate projects, have negative effects on natural forest and landscapes.	Both Ends	Thank you for your comment. Safeguards are part of the funding criteria for CN and FPs and covered in other GCF documents.
3. Paradigm Shifting Pathways	The land tenure problem is not only one of unclear land tenure and a tragedy of the commons. It is also the problem of privatization of communal land holdings, especially indigenous land holdings, which has been shown to contribute to deforestation. This could be clearly shown in the Latin America case, probably in Africa and Asia as well.	FAO	Thank you for your comment. We don't see action needed on this.
3. Paradigm Shifting Pathways	In some countries/ regions, forest is state-owned and the scope of private sector's roles is limited in its own nature of management. It will require not just a simple mobilization of private sector but more their roles should be defined for managing public goods. The current description can be a bit more expanded to avoid misconception in some regions (such as Europe/CIS).	FAO	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	Insufficient knowledge and TECHNOLOGY TRANSFER	Inter-American Development Bank	Thank you for your comment. The table is about barriers. Technology is a response, and it is covered in the main text.
3. Paradigm Shifting Pathways	The main barrier for private sector investment is lack of financial return. In most cases, investing in forest conservation is simply not lucrative. Forests don't offer returns, unless in rare cases when they are within a forest carbon project or associated with an ecotourism venture, etc. It is important to acknowledge this so we can address the issue of how to actually get the private sector to invest in forest conservation - for example, because forests are near their supply chains and will help them achieve net-zero emissions goals more inexpensively than putting in place traceability systems for deforestation within their supply chains, etc. And while, as noted on line 624, 14% of projects submitted to the FLU result area identify a lack of financial viability as a barrier, there are very likely many more projects not submitted for this reason.	USAID	Thank you for your comment, we fully agree with you.
3. Paradigm Shifting Pathways	The large-scale migration of the drought-stricken population to natural forests is a big obstacle for the paradigm shift in the protection of natural forests and landscapes.	USAID	Thank you for your comment, we fully agree with you.
3. Paradigm Shifting Pathways	The difficult access and the unavailability of quality and updated data (especially on the status of lands and spaces, on the status of land and space occupations) are also obstacles to the paradigm shift in the protection of forests and landscapes.	USAID	Added in expansion and replication knowledge, Table 3.
3. Paradigm Shifting Pathways	To 'widespread economic externalities' I would add 'lack of opportunities for economic development aligned with forest protection rather than clearance.'	BEIS UK	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	Could add 'Lack of monitoring and enforcement of forest protection legislation or commitments' to barriers.	BEIS UK	Thank you for your comment. Text added.

3. Paradigm Shifting Pathways	I would add that (as per the recent Dasgupta review) one of the key drivers is that our demands on nature (and forests) are too high. I would also add the lack of enforcement of forest protection	BEIS UK	Thank you for your comment, we think these issues are embedded into the table already.
3. Paradigm Shifting Pathways	"Private investment is limited due to uncertain long-term risk profile, lack of enabling conditions, and uncertain future legal frameworks for REDD-plus investments, leading to increased risks. There is also a lack of other incentives for forest conservations (e.g. lack of tax incentives, lack of rewards for conservation, rudimentary biodiversity offset markets, etc.)." Other incentives for forest conservations seems to be treated as secondary to REDD+ here. Both are equally important.	TNC	Thank you for your comment. That is not what we meant. Order of sentences changed.
3. Paradigm Shifting Pathways	Insufficient knowledge should include insufficient knowledge and recognition too of the knowledge and contributions of indigenous peoples and local communities to climate change mitigation and adaptation. This is especially since knowledge is usually seen as exclusively "western" and that traditional knowledge is not "scientific enough"	Tebtebba Foundation	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	Line 493 (Table 2): IETA strongly agrees with the selected barriers identified in Table 2, and is pleased to see this extensive list of barriers recognised by the GCF, including the recognition of uncertainties around the future of REDD+.	IETA	Thank you for your feedback
3.2	In Table 2, "Insecure land rights" are described as "Unclear land tenure, user rights, and gender inequalities can hinder further development and financial investment – a 'tragedy of the commons' syndrome." This phrasing about a 'tragedy of the commons' should be removed, since there is considerable empirical evidence and field studies that Garrett Hardin's tragedy of commons argument was mistaken. For example see Elinor Ostrom's "Beyond the Tragedy of Commons" (https://www.researchgate.net/publication/46554400_Beyond_the_Tragedy_of_the_Commons), which demonstrates how the community can work together without the need of top-down regulations or privatization, developing a diversity of institutions to manage our shared environment. We are at the critical juncture and there should be no room for misunderstanding in false climate solutions, especially any promotion of "top-down privatization."	GCF Observer Network	Thank you for your comment. Removed even though it explains well the issue of insecure land rights.
3.2	Mentions of REDD+ should specify that in the context of the GCF this generally means "REDD+ results-based payments."	GCF Observer Network	Thank you for your comment. Footnote added.
3.2	The barriers listed here are missing reference to "lack of community forest governance," "lack of clear gender-responsive rights-based approach," and "lack of ecosystems based approach." All are barriers that should be explicitly recognized.	GCF Observer Network	Thank you for your comment. These points are well in embedded in the document.
3.2	Biodiversity offsets should not be mentioned or used since, amongst other problems, they establish false equivalences between ecosystems, which could result in greater social and environmental harms overall.	GCF Observer Network	Thank you for your comment, but we disagree. See Paris Agreement Article 5 (paragraphs 1 and 2).
3. Paradigm Shifting Pathways	The FAO / FILAC 2021 report shows that five key elements related to the role of Indigenous Peoples and Local Communities are: 1) territorial rights (not just land titles); 2) communal payment for environmental services; 3) support for community forestry (including regulatory reform, as well as other types of support); 4) support for indigenous cultures and traditional knowledge, and 5) strengthening IPLC organizations, including the participation of women and youth.	FAO	Thank you for your feedback
3. Paradigm Shifting Pathways	Table 3: Possible actions to mobilise investment at scale: Instead of large sums of money, many smaller sums also bring about scale. Existing national and regional small grants funds are able to reach those at the forefront of protecting and sustainably restoring or managing forests and landscapes. See Putting people first: the transformational impact of small grants funds (2019) https://www.bothends.org/nl/Actueel/Publicaties/Putting-people-first-the-transformational-impact-of-small-grants-funds/	Both Ends	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	It is suggested to replace "strengthening tenure rights" by "recognize, safeguards and register legitimate tenure rights" to enhance incentives for forest conservation.	FAO	Thank you for your comment. Text adjusted as suggested.

3. Paradigm Shifting Pathways	<p>“with future or longer-term threats” ?</p> <p>“because of their irreplaceability and the need for proactive adaptation and management to avoid future loss” ?</p> <p>*The point being that it’s still about mitigation of CO2 emissions. It’s just the long-game / looking towards the future. (As opposed to REDD+, which looks to historical emissions to determine baselines and priorities.)</p> <p>Also, wondering if this should go in the Investment section rather than Innovation?</p>	Conservation International	Thank you for your comment. "immediate" added.
3. Paradigm Shifting Pathways	Results based payments?	Conservation International	Thank you for your comment. Text adjusted.
3. Paradigm Shifting Pathways	<p>We support the important reference to strengthening land tenure to enhance incentives for forest conservation, although we wish to highlight the role of better mapping and securing land tenure rights as a pre-condition to that, as well as the need to consider also resource rights for indigenous communities on the same dimension.</p> <p>Further to FPIC, it would be helpful to mention other instruments to promote greater transparency and accuracy of information in addressing environmental and social safeguards as regards future FPs in the FLU sector, i.e. safeguards through the evolution of some processes like the improvement of Safeguard Information Systems (SIS) by national governments.</p>	Italy	Thank you for your comment. Text adjusted in response to earlier comments.
3. Paradigm Shifting Pathways	<p>Line 496 (Table 3): IETA agrees with the possible actions to support paradigm shifts for protecting forest ecosystems identified in Table 3. Specifically, we support the identification of strengthening land tenure, legal capacity, and systems for remote deforestation detection and real-time enforcement as part of the transformational planning and programming. We strongly support the possible actions outlined in the section on catalysing climate innovation, including piloting various fora and programs for monitoring and evaluation systems, testing alternative policies and markets, using new technology (remote sensing, AI, drones) to enhance detection of and response to illegal deforestation, and piloting new financial incentives and mechanisms for rewarding maintenance of forest carbon stocks. In the section on mobilisation of investment at scale, we also support the possible actions that are outlined, with particular appreciation for the recognition of markets, including for REDD+ results-based finance. In order to mobilize finance at scale, it is important to clearly state the role of the voluntary and regulated carbon markets to leverage additional private investments for REDD+ and for achieving the Paris Agreement goals. These private investments from the carbon markets are additional and do not compete with non-market mechanisms such as REDD+ RBP initiatives. Finally, we generally support the possible actions outlined in the section on expansion and replication of knowledge.</p>	IETA	Thank you for your feedback
3. Paradigm Shifting Pathways	<p>Could add for outcome: ‘Incubation and development of business models with forest-protection as an objective’. For Possible actions: ‘Partnering with community organisations (such as farmer co-operatives) to build entrepreneurial and professional capacity to run a business. Support and develop scalable forest businesses which have forest protection as a goal. Mobilise private investment into innovative community-led forest businesses, potentially taking advantage of carbon credits or other ESG benefits. Collaborate with local, jurisdictional or state public sector actors to provide effective enabling conditions for business growth’.</p>	BEIS UK	Thank you for your comment. Text added

3. Paradigm Shifting Pathways	<p>In terms of technical elements to be strengthened within the GCF projects and particularly with regard to the Cancun REDD+ standards, there are several issue on the environmental and social safeguards standards. In particular there is a lack of harmonization among the various safeguard policies: a) Social: i) Maintaining sustainable livelihoods, cultures and communities; ii) Cultural services and traditional knowledge resources; iii) Adding social value to forests - Food security and dynamic subsistence economy, Income generation and employment; b) Governance: i) Strengthening of traditional decision-making processes (self-governance); ii) Forest governance and management; iii) Monitoring biodiversity and surveillance of protected areas; iv) Land tenure and territorial management; c) Environmental: i) Conservation and production of biodiversity; ii) Protection and maintenance of ecosystem services; iii) Protection and proliferation of medicinal plants and curative practices; iv) Water regulation and watershed maintenance.</p> <p>As a suggestion, there is a need to improve and support countries toward implementing REDD+ policy and practice that not only do not harm the local population and environment but have also positive impact through social and environmental co-benefits, such as the implementation of real alternative activities to the exploitation of forest resources. A benefit-sharing plan should be implemented and considered mandatory for REDD-plus programmes specially for indigenous people. It would be helpful in this context to develop a guidance on the use of appropriate indicators, data collection methods, and reporting frameworks for the measurement, reporting and verification (MRV) of safeguards with local communities that could give a direct input on the assessment of the extent to which the safeguards are respected.</p>	Italy	The feedback is appreciated, but this goes beyond the current scope of the document. For further info see https://www.greenclimate.fund/document/accelerating-redd-implementation
3.2	Community forest governance is an enabler and should be included in this table.	GCF Observer Network	Thank you for your comment. This issue is well in embedded in the document.
3.2	A blanket mention of PAs is problematic. ICCAs and community conserved areas are also important in this regard. (CBD process). Escalating all community supported and/or community based systems as mentioned to community governed. The financial mechanisms mentioned here need more discussion and clarity. Problematic areas are deforestation free supply chains and certification. What are the activities related to deforestation free? Like Cocoa forest? Or Palm Oil forests or Plantations as forests? Need more studies and evaluation reports. Deforestation free certification provides a premium benefit to retailers, but the communities are more often deprived of benefit to that scale.	GCF Observer Network	Thank you for your comment, but this goes outside the scope of this document.
3. Paradigm Shifting Pathways	Instead of just focusing on incentivizing deforestation free consider focusing on incentivizing jurisdictional approaches to deforestation free plus reforestation or restoration.	USAID	Thank you for your comment, but we disagree. We are talking about supply chains here.
3. Paradigm Shifting Pathways	Consider expanding land tenure to land and resource tenure, as rights to trees or other resources may be separate from land tenure (e.g., in Ghana, tree tenure must be secured separately from land tenure).	USAID	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	Not only is "bringing Indigenous and traditional knowledge of forest protection... to science and policy-makers" important, but so are their approaches to sustainable management of forests and other ecosystems (e.g., as described by Dr. Wall Kimmerer in Braiding Sweetgrass). Suggest including "and sustainable management" here and elsewhere.	USAID	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	Not just about lack of knowledge of certification systems, there is also a lack of evidence that many of these programs are effective at avoiding deforestation (let alone promoting reforestation where appropriate). More advanced research that controls for the non-random nature of certification has shown no effect on forest outcomes (see e.g. Blackman study on FSC certification). Evidence on cocoa certification in West Africa is paper thin, but what does exist suggests certification suffers from low demand and high supply and the premium payments perversely encourage more cocoa production when in Ghana and CDI what is needed is intensification and reforestation/restoration.	USAID	Thank you for your comment. We save this for later use.
3. Paradigm Shifting Pathways	Make easy access and availability of quality and up-to-date data (in particular on the state of land and spaces, on the state of land and space occupations) in forest areas and priority landscapes.	USAID	Thank you for your comment. Text added in expansion and replication knowledge. Table 3

3. Paradigm Shifting Pathways	Lines 499-501: IETA generally supports the vision outlined for the pathway for restoring degraded forests and other landscapes.	IETA	Thank you for your feedback
3. Paradigm Shifting Pathways	It is missing the description of what means Ineffective land-use planning.	FAO	Thank you for your comment. Text adjusted.
3. Paradigm Shifting Pathways	Table 5: Possible actions to catalyse climate innovation: new methods or new forms of EbA and synergies between mitigation and adaptation are mentioned. Many of such methods and initiatives already exist and need to be pro-actively supported in a tailored way to ensure they can reach scale. Examples include Analog Forestry (http://www.analogforestry.org), Non-Timber Forest Projects (https://ntfp.org/who-we-are/) and Farmer-Managed Natural Regeneration (https://www.bothends.org/en/Our-work/Alternatives/Regreening/)	Both Ends	Thank you for your comment, we fully agree with you.
3. Paradigm Shifting Pathways	Is GCF considering commercial plantations (even with native species) as the most important option for restoration?	GIZ	Thank you for your comment. It is not considered as the most important option, but possible option.
3. Paradigm Shifting Pathways	It is great to see recognition of the importance of community based financing which seems a significant weakness of the GCF at present. There is lack of any facility similar to the Direct Grant Mechanism, IPAF, GEF UNDP SGP etc. The next generation of such financing should not just be focused on small grants to specific communities and local organizations but to community based financing that will permit greater scaling up and strategic outcomes - such as the International Land and Forest Tenure Facility and the GEF Inclusive Conservation Initiative. Note that this is even more relevant for protection and sustainable management than for restoration.	FAO	Thank you for your comment, we fully agree with you.
3. Paradigm Shifting Pathways	The terminology of "tropical mountains" seems a bit confuse, it might be easier to make reference to restoration in tropical lands since the notion to restore or reforest in degraded slopes is also mentioned in the table. The term is also used in figure 4, line 522.	FAO	Thank you for your comment. Text adjusted.
3. Paradigm Shifting Pathways	In this section, a possible action to allow addressing the barrier "Weak land tenure and access rights" indicated in table 4 could be added. the following one may be considered "recognize, safeguards and register legitimate tenure rights to promote forest and other landscape restoration."	FAO	Thank you for your comment. Text adjusted.
3. Paradigm Shifting Pathways	"Mitigation-centric focus and tradeoffs" This is critical to consider; an exclusive focus on mitigation benefits might ignore or replace areas with high biodiversity. Biodiversity must be considered in tandem with climate outcomes.	TNC	Thank you for your comment, we fully agree with you.
3. Paradigm Shifting Pathways	Line 504 (Table 4): IETA generally agrees with the selected barriers identified in Table 4, and is pleased to see this extensive list of barriers recognised by the GCF, including the lack of access for the private sector to preserve and expand forested areas.	IETA	Thank you for your feedback.
3.2	What does "access for the private sector" mean in this context (row "lack of financial incentives")? Reference to the "lack of commercialization of reforestation" as a barrier is problematic.	GCF Observer Network	Thank you for your comment. It means "access to financing".
3.2	The reference to carbon offsets, carbon markets, and trade in reforestation is concerning and lacks an equity dimension among stakeholders.	GCF Observer Network	Thank you for your comment, but we disagree. See Paris Agreement Article 5 (paragraphs 1 and 2).
3. Paradigm Shifting Pathways	We support the role of next generation PES schemes, and we recall that robust certification rules for carbon removals in agriculture and forestry are the first step to enable payments to farmers and foresters for the carbon sequestration they provide, as highlighted for example in the UE Farm to Fork Strategy. We would also appreciate to have more information on how the guidance will address successful experience regarding for example deforestation-free supply chain or restoring forest landscape through assisted natural regeneration (see for example FAO State of World's Forests, 2020).	Italy	Thank you for your comment. We keep this for later use.

3. Paradigm Shifting Pathways	Line 506 (Table 5): IETA strongly supports the possible actions to support paradigm shifts for restoration of forests and degraded lands. IETA supports many of the similar points that are identified in table 3 (line 496), including improving monitoring, piloting and testing new methods and schemes. IETA strongly supports the specific mention of enhancing carbon markets for reforestation projects, and notes that carbon markets can also be used to support the protection, conservation, and sustainable management of forests and other landscapes (grasslands, peatlands, wetlands...).	IETA	Thank you for your feedback.
3. Paradigm Shifting Pathways	'Mobilizing financing at scale: Mobilising international private and public funding, and other financing tools to reduce investment risk for commercial plantations with native species' please add 'or other innovative silvicultural methods to increase sustainable wood supply that fit into the local environmental and social context' (or similar language)	BMZ/BMU Germany	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	Consider adding "strengthen women's land and resource rights" and/or "shift harmful gender social norms." As described above, women are often better environmental stewards, but they have less access, control over and ownership of land rights. Harmful gender norms are the root cause of this, and these gender norms can also prevent women from taking leadership roles and/or succeeding in reforestation efforts. Consider Wangari Maathai, founder of the Green Belt Movement to plant native trees across Kenya and Sub-Saharan Africa and winner of the Nobel Peace Prize, who suffered immensely for her environmental, women's rights, and pro-democracy activism: she was beaten, jailed several times, attacked by male politicians as "a mad woman", etc. While she and the Green Belt Movement were successful in planting millions of trees, think of how many more trees could be planted if all women had secure land rights and were empowered to plant trees on them?! If we are to successfully and sustainably manage natural resources, including reforestation efforts, we must give women secure land rights and shift harmful gender norms.	USAID	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	It is missing in the vision some reference related to the aim of sustainable management should lead to an improvement of forest economy benefiting forest dependent people.	FAO	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	Even if the legal and regulatory framework is in place – the barrier might be enforcement (e.g. due to corruption)	GIZ	Thank you for your comment. Enforcement added into several places in the text.
3. Paradigm Shifting Pathways	One of the greater barriers to sustainable indigenous and community forest management at scale has been regulatory systems and approaches that are not adapted to their realities - require large up-front investments, have high transactions costs - and ultimately force most small scale and community forest related activities into the informal sector. It is suggested to add barriers linked with poor technical, administrative and financial capacities of local communities and indigenous peoples for the development of resilient rural economies.	FAO	Thank you for your comment. Text added as suggested.
3. Paradigm Shifting Pathways	Lack of investment opportunities at scale?	Conservation International	Thank you for your comment, but lack of investment opportunities is a consequence of lack of financial viability.
3. Paradigm Shifting Pathways	Under "Ineffective legal and regulatory framework", add the practice of silviculture. Say, "including regeneration, silviculture, agroforestry . . ." Silviculture is important for improving forest productivity, among other things and should be supported as well.	Canada	Thank you for your comment. Silviculture added.
3.2	Line 516 (Table 6): IETA strongly supports the selected barriers to paradigm shift in sustainable management of productive landscapes, and is pleased to see this extensive list of barriers recognised by the GCF.	IETA	Thank you for your feedback
3. Paradigm Shifting Pathways	It is suggested to replace "traditional land and resource rights" by "legitimate tenure rights".	FAO	Thank you for your comment. First traditional land and resource right need to be recognized, before they can be legalized.

3. Paradigm Shifting Pathways	Consider adding "lack of secure land rights" here (and a solution as "strengthen land rights" below). Most forestry investors, for example, don't invest in land unless land rights are crystal clear, especially given long rotation times (compared to agriculture in particular). See USAID Investor Survey on Land Rights for more information regarding how investors perceive, assess, and mitigate land-based risks.	USAID	Thank you for your comment. Text added.
3.2	What do you mean by "traditionally inflexible process"?	GCF Observer Network	It means that in many countries things are done like they have been done for decades and there is no willingness nor supporting structures nor mindset to try to do thing differently.
3.2	Transformational planning and programming row: The mention of FPIC here appears to be a dilution of FPIC and this should be corrected.	GCF Observer Network	Thank you for your comment. In response to an earlier comments, this was adjusted throughout to "when applicable"
3.2	Catalysing Climate Innovation row: It is problematic that this appears to be promoting oil seed, energy crops (i.e. bioenergy and biofuel), and wood value chains. Also, tree tenure and carbon rights are problematic concepts. These should not be included in possible actions.	GCF Observer Network	Thank you for your comment, but we disagree.
3.2	Line 518 (Table 7): Again, IETA supports the possible actions to support paradigm shift for sustainable management, according to outcome.	IETA	Thank you for your feedback
3. Paradigm Shifting Pathways	<p>Attention should also be strengthened regarding the improvement of biodiversity and maintenance of rich ecosystems considerations, also via more cross-referencing with the EES sectoral guidance. This would also be important in the perspective of enhancing the overall performance assessment of the GCF project portfolio through the proposed Integrated Result Management Framework, i.e. as some of the proposed indicators therein are aligned with the SDGs indicators and the Aichi Biodiversity (see for example proposed core indicator 4 "Improved natural resource assets for emission reductions or increased resilience against climate hazards, per result area and asset type").</p> <p>We see space here to better address innovative and replicable initiatives in protected areas in connection with EES, i.e. by integrating people's cultural and livelihood needs in the management of protected areas and promoting biological corridors and ecological networks approaches.</p> <p>As regards mainstreaming biodiversity in community-managed forests, FAO (2020) highlights that an increasing amount of research shows evidence that forests managed by indigenous peoples and local communities are at least as effective at maintaining forest cover as those under stricter protection regimes, and that Community-managed forests outside protected areas can deliver not only improved forest cover but also other conservation benefits such as maintenance or increases in wildlife populations.</p>	Italy	Thank you for your comment. We think these issues are well embedded into the document already.
3. Paradigm Shifting Pathways	<p>Under 'Catalysing climate innovation': Testing and evaluating forest crops that can be grown in agroforestry systems on marginal, degraded land, avoiding conflicts with food production (e.g. oil seed for energy). Multiple benefits include energy production, maintained tree cover and carbon storage, biodiversity, and soil recovery, while providing various income streams (Jaung et al. 2018; Rahman et al. 2019).</p> <p>Potentially, the production of timber on marginal land could be added.</p>	BMZ/BMU Germany	Thank you for your comment. Text added.
3. Paradigm Shifting Pathways	One of the possible actions to support paradigm shift for sustainable management indicated in the table is "Enhancing engagement of Indigenous peoples, local communities, farming communities, and women in planning processes, including through capacity building, training, and support". The enhancement of the engagement through the development of capacity building, training, and support is an underdeveloped topic along the guide, no precise indications are given on how the inclusion process could take place perhaps it would be worth including examples or a case studies.	Italy	Thank you for your comment. We have added new case studies.

3. Paradigm Shifting Pathways	See comment above on irrecoverable carbon in Intact Forest Landscapes	Conservation International	Thank you for your comment. Footnote was added earlier, on page 14.
3. Paradigm Shifting Pathways	Strengthening systems of protected areas is noted as an important pillar in this guide – could linkage with CBD be noted more explicitly and for example initiatives like 30by30? LPN. And promote linkage of NBSAPs to NDCs?	BEIS UK	Thank you for your comment. Not added, PAs are mentioned throughout the document.
3. Paradigm Shifting Pathways	<p>The suggested four-pronged approach based on the ToC to drive implementation of the paradigm shifting pathways requires corrections to enable the intended change: While generally welcomed, the planning and programming elements require, if truly participatory, much more time and resources - this should not be underestimated when setting up programs / project conditions – and be reflected in guidance on monitoring / documenting such processes along project implementation.</p> <p>what is missing are clear requirements on efforts / measures by the recipient countries to address structural barriers such as perverse subsidies in favor of deforestation; land use / tenure regulations disadvantaging protection / restoration / sustainable use; weak law enforcement, etc. These elements are partly mentioned in section 3.2, but insufficiently addressed in the possible action sections. Especially for large-scale GCF funding programs, measures to overcome these structural barriers must be taken by recipient countries where such actions are in their mandate and capacity.</p> <p>While the innovation elements can be important, they are not always crucial to driver transformational change. Especially for LDC contexts, innovation requirements can challenge local capacities and routines – whereas scaling up of established approaches might be more appropriate. As an example, technology-dependent innovations such as blockchains require a high degree of capacities - and might often not be the easiest / robust solution.</p>	BMZ/BMU Germany	Thank you for your comment. Text added under catalyzing climate innovation.
3. Paradigm Shifting Pathways	National-level planning is one of the key areas where protection of irrecoverable carbon stocks could be considered (e.g., in the National Development Plan, siting of new protected areas, zoning laws, etc.)	Conservation International	Thank you for your comment, but the space in Figure 4 is limited.
3. Paradigm Shifting Pathways	See suggested edits to this sentence on p.19	Conservation International	No suggestions was found on page nineteen. No action taken.
3. Paradigm Shifting Pathways	Although deforestation-free is growing there is equally a recognition that deforestation-free has not worked b/c of leakage. Rather, what is needed is a jurisdictional approach to deforestation-free to mitigate leakage and a commitment to restore forest. Consider revising to capture this more current thinking.	USAID	Thank you for your comment. We keep this comment for later use.
Section 3.3	See comments under Executive Summary Line 149: ensure funding becomes accessible to local actors, without undue red tape and related barriers and biases; ensure GCF meets the general public's expectation that public funds entrusted to the GCF are spent prudently, cost-effective and in support of notably the local players best positioned to conserve, manage and restore forest – in line with the findings and recommendations of the IPCC and other international agencies such as WRI.	Both Ends	Thank you for your comment, we do our best.
3. Paradigm Shifting Pathways	Create flexible, easily accessible small grant systems to support inclusive forest and land conservation and management and tenurial security. Draw lessons learned from the UNDP-GEF small grants programme with over 20 years of experience to offer.	Both Ends	Would be good, but outside the scope of this document. Will be kept for later.
3. Paradigm Shifting Pathways	Mobilisation of private finance is desirable but limits the countries able to apply under the GCF, if interpreted as obligatory criterion. Further guidance under which circumstances such mobilization is expected would clarify this point.	BMZ/BMU Germany	Thank you for your comment. It is not obligatory, but desired in all circumstances.
3.3	Creating access to knowledge and data USING CORRESPONDING INDIGENOUS LANGUAGES AND PROPER FORMATS for Indigenous peoples	Inter-American Development Bank	Thank you for your comment. "Culturally appropriate" added.

3.3	The Local Communities and Indigenous Peoples' Platform (LCIP-P) of the UNFCCC is a possible platform for knowledge exchange or there could be an IPLC Forum, for example, in the GCF.	GCF Observer Network	Thank you for your comment. The LCIP has been added in response to an earlier comment. It says "one such tool" so that it does not exclude other platforms.
3.3	Re negative effects of commercial money on forests and local people: what precautions will GCF take that GCF blended finance constructs do not create such negative impact. How will it avoid lessons learned from eg the World Bank's independent Inspection Panel which surfaces and reports many such negative examples – funded by the WB-GCF through its various investment portfolio's including its forest and agriculture portfolios.	Both Ends	Thank you for your concern, our finance experts make sure this doesn't happen.
3. Paradigm Shifting Pathways	The Local Communities and Indigenous peoples' Platform (LCIP) of the UNFCCC as a possible platform for knowledge exchange or having an IPLC Forum, for example in the GCF	Tebtebba Foundation	Thank you for your comment. Added text on LCIP is consistent with EES Guide.
4. Financing Paradigm Shifting Pathways	The intentions and aspirations for GCF funding to finance the paradigm shifting pathways are well described. However, the procedures for proposing funding to the GCF suggest it retains some complexity and requires some knowledge to navigate. For the GCF to work effectively may need some streamlining and clarity if that is possible.	FAO	We know, we are working on this issue. Thank you for your understanding.
4. Financing Paradigm Shifting Pathways	Good that the focus on de-risking is not considered in purely financial terms, but put in the broader context of land tenure, meaningful participation and engagement, and stability.	GCF Observer Network	Thank you for your comment. Text added.
4.1	It is concerning that the GCF is saying that its mandate is to have a mix of market and non-market measures. Where is the GCF deriving this mandate? The GCF should focus on non-market measures.	GCF Observer Network	Thank you for your comment, but we disagree. See Paris Agreement Article 5 (paragraphs 1 and 2).
4.1	The reference to "market measures" here does not seem to fit as the focus of the sentence seems to be on more public, non-market interventions, including on implementing, institutional capacity support, FLU governance, monitoring, participatory land-use planning and securing tenure rights.	GCF Observer Network	Thank you for your comment. Markets removed.
4. Financing Paradigm Shifting Pathways	"Grants, readiness support and market and non-market REDD-plus measures are therefore likely to remain a cornerstone of measures to implement institutional capacity building to strengthen forest and land-use governance, develop monitoring capacity, knowledge sharing, participatory land-use planning and securing tenure rights." Yes, this is critical.	TNC	Thank you for your feedback
4. Financing Paradigm Shifting Pathways	We broadly appreciate the general approach regarding financing of the paradigm shifting pathways. As regards the role of how the GCF adds value to the broader financial landscape of REDD-plus results-based finance, including both market and non-market opportunities, we recall the considerations previously expressed regarding the need to take into account the ongoing consultations on the mid-term review of the REDD+ RBP pilot scheme (see general comment above). In our view, GCF result-based finance represents a non-market instrument, providing equitable access to developing countries pursuing REDD+ actions. On the other side, GCF in the readiness phase can play a key role in assisting countries to build national frameworks, capacity and robust safeguards and monitoring structures that can prepare the countries to access the market, according to the forthcoming PA Art. 6 modalities and procedures.	Italy	Thank you for your feedback
4. Financing Paradigm Shifting Pathways	One of the most important financial barriers is that only a tiny percentage of climate finance gets to indigenous peoples and local communities and small and medium holders on the ground. This is not at all reflective of their relative importance in terms of mitigation and adaptation outcomes. It results from a systematic set of policies and procedures that impede their access to funding, independent of the magnitude of their impact or their cost-effectiveness.	FAO	Thank you for your comment. We fully agree.

4.2	Accepting and presenting financial barriers as prominent and dominant in comparison to barriers created by lack of rights, governance, transparency, participation, and accountability is a wrong approach for the GCF to take and has a high risk of failure.	GCF Observer Network	Thank you for your comment, but we disagree.
4. Financing Paradigm Shifting Pathways	REDD+, Carbon Markets, Offsets, and other ER schemes are not mentioned here. Certification of sustainable production will not achieve the scale of investment required.	Conservation International	Thank you for your comment, we think this issue is well embedded in the document.
4. Financing Paradigm Shifting Pathways	This include among others, earmarking/ allocating funds that could be directly accessed by indigenous peoples. women and local communities for climate actions (including for example, capacity building activities)	Tebtebba Foundation	Thank you for your comment. Text added.
4.2	This should include, among others, earmarking/allocating funds that could be directly accessed by Indigenous Peoples, women, and local communities for climate actions (including, for example, capacity-building activities).	GCF Observer Network	Thank you for your comment. Text added in response to the comment above.
4. Financing Paradigm Shifting Pathways	Further identification of private sector opportunities for investment, particularly in carbon markets that provide potential returns on investment should be identified here as well as the barriers to mobilizing these investments (issues with double counting, inclusion in national accounting systems, and GCF limitations on creating carbon credits that can be sold on rather than simply retired by countries to achieve NDC targets)	Conservation International	Thank you for your comments, but this goes outside the scope of this document. Anyhow your comment will be kept for future use.
4. Financing Paradigm Shifting Pathways	"As commercial money flows into forest and land use projects, private sources and fund managers must recognise the potential negative impacts their investments may have on the environment and local communities (e.g. involuntary resettlement, including restriction in access to resources). Project proponents should therefore commit themselves to the implementation of responsible investment principles, and environmental, social and governance (ESG) safeguards, including policies concerning Indigenous peoples (e.g. FPIC), customary rights, and gender." Safeguards should both be required of the projects, but also of the GCF. This section could be strengthened to ensure that private investment does not have a negative impact on local communities or the environment.	TNC	Thank you for your concern, we fully agree. Our safeguards experts make sure this doesn't happen.
4. Financing Paradigm Shifting Pathways	Using part of grant money to institute a small revolving fund amongst grassroots groups (especially women groups) could be a sustainable method of resource management even beyond the project timeframe. It also creates a sense of empowerment/engagement/self esteem for the women in the community as well as towards the attainment of project goals.	CENDEP Cameroon	We fully agree and we have projects in pipeline including this kind of systems.
4.2	The reference to "responsible investment principles" of commercial investors, including ESG principles is not quite clear. Wouldn't the ESS requirements of the GCF (including the ESP) and related policies like the Gender and Indigenous Peoples Policies, if implemented and monitored, provide the kind of "responsible investment" framing? It should and that should be clear here.	GCF Observer Network	Thank you for your comment. Text adjusted.
4.2	This should explicitly mention the GCF Indigenous Peoples Policy.	GCF Observer Network	Thank you for your comment. A footnote was added in response to earlier comment.
4. Financing Paradigm Shifting Pathways	Explicitly mention the GCF Indigenous Peoples' Policy	Tebtebba Foundation	Thank you for your comment. Footnote inserted.
4.2	What is the role of Cancun safeguards in providing a stepping stone towards ESG safeguard?	UNFCCC	Not sure we understand the comment in the context of this section. No action taken.
4. Financing Paradigm Shifting Pathways	Co-financing Indigenous Peoples and Local Communities and small and medium enterprise projects with philanthropic foundations or bilateral cooperation projects could open many relevant opportunities.	FAO	Thank you for your comment, we agree.
4.3	Further clarification as to why the scale of a project is connected to its legitimacy would help understand why blended finance is a good approach here. When we speak about legitimacy in this context, do we refer to legitimacy in the eyes of the communities being affected by potential projects and other national stakeholders or in the eyes of investors?	GCF Observer Network	Thank you for your comment, "and" removed.

4. Financing Paradigm Shifting Pathways	It is great to see a focus on responsible investment principles, including the IFC performance standards. However, it is important to note that these often end up becoming a "check the box" exercise for investors; certainly helpful but not enough. A more comprehensive way to ensure ESG concerns are addressed in projects is to work directly with local communities, including Indigenous peoples, women and other vulnerable groups to DESIGN the project in a way that provides desired local benefits. This is more time-consuming but can greatly reduce land-based investment risks: local peoples can become proponents of projects, rather than opponents. See USAID Investor Survey on Land Rights for case studies.	USAID	Thank you for your comment, we fully agree with you.
4. Financing Paradigm Shifting Pathways	Voluntary carbon markets could also play a role in sustainable management and avoided deforestation. However, if GCF is looking to incentivize voluntary carbon markets, there should also be clear requirements about appropriate use of offsets by voluntary buyers. This would include when voluntary buyers should use offsets, such as only after demonstrating an ambitious, 1.5 aligned target, etc. See the Race to Zero for more demand-side guardrails.	TNC	We have a new working group working on these issues. Guidelines are expected very soon.
4.3	This paragraph on co-financing is extremely problematic and should be substantially revised or (ideally) removed. It seems to imply a GCF strategy to move from non-market to market mechanisms, which it should not be doing. For example, in this paragraph protection through REDD+ RBP, a non-market mechanism is linked to market based commodity chains, restoration is linked to all kinds of carbon finance including voluntary carbon markets (which have a very poor track record in terms of equity and environmental integrity), and sustainable management is linked to production forestry and large scale timber production. The GCF should not be focused on market mechanisms or market approaches as "paradigm-shifting pathways" as they are not paradigm-shifting.	GCF Observer Network	Thank you for your comment, but we disagree. See Paris Agreement Article 5 (paragraphs 1 and 2).
4. Financing Paradigm Shifting Pathways	Please elaborate more on forest protection agreements, land tenure, IPs and law enforcement. Supply chains and jurisdictional approaches fit better to "sustainable management". Be coherent to corresponding table 2, figure ES 1.	BMZ/BMU Germany	Thank you for your comment. This section refers to all paradigm shifting pathways.
4. Financing Paradigm Shifting Pathways	What about the role of DAEs?	Inter-American Development Bank	Thank you for your comment. DAEs added.
4. Financing Paradigm Shifting Pathways	The discussion of private financing seems to largely ignore the potential to support agricultural and forestry cooperatives and community forest enterprises. It is heavily biased towards large-scale corporate investors, without any evidence that they are more relevant, more cost-effective etc.	FAO	Thank you for your comment. We think this issue is well embedded into the current document, as our aim is exactly to support agricultural and forestry cooperatives and community forest enterprises at grass root level.
4. Financing Paradigm Shifting Pathways	GCF portfolio and investment structures: See our other comments and recommendations regarding small grant systems, and avoidance of mal-mitigation and mal-adaptation investment projects. Ensure design and implementation of GCF investment projects are truly participatory, whereby the voice of the most marginal – but often most knowledgeable – groups such as women and indigenous communities are facilitated and empowered	Both Ends	We fully agree. Thank you for your comment
4. Financing Paradigm Shifting Pathways	From line 715 onwards it is stated: "Some of the most promising innovations combine a range of financial instruments to overcome government budget constraints and a lack of sufficient incentives and adequate structures for private investment." We agree that the potential strength of GCF would be to combine such instruments either in parallel or in sequence. Further guidance and potential incentives should be provided to foster such combinations in a way that lead to capacity and ambition raising – and ultimately advancing transformational change.	BMZ/BMU Germany	Thank you for your comment, but this goes outside the scope of this document. Anyhow comment is kept for future use.

4. Financing Paradigm Shifting Pathways	The discussion of grant financing makes all the more important the need to consider funding for cooperatives and small and medium-sized enterprises and not just large investors. Otherwise grants will go to those who need them the least, generating further inequality - which is detrimental to positive climate outcomes.	FAO	Thank you for your comment. We think this is well embedded to the document
4. Financing Paradigm Shifting Pathways	<p>This table presents a number of interesting financial instruments some of which are good, some less so, and some that present questions. GOOD elements include: focus on role and importance of grants (including as added to equity) to reach community organisations, MSMEs, bottom of the pyramid organizations; also highlighting how EDA through revolving small loan fund can improve financial inclusion of community enterprises; bringing in “criteria for exclusions” for equity investment sub-projects (under equity funds); idea of basically tying payment for ecosystem services (PES) schemes to guaranteed income provision (“purchase agreements for non-timber products” = power purchase agreements are widely used as a “market signal” in RE markets). NOT-SO-GOOD elements: relatively uncritical support for “green bonds” and citing “IFC Forest Bond” example (it should be deleted and/or such examples should be clarified as indicative only with no implication that these are in any way models to be followed - the IFC bonds, for example, have many problematic elements); capacity building/support by GCF for (forest) green bond facilities is not so great in the absence of best practice/universally applied bond certification standards and the GCF has no commonly used approach, which means that comparability and ensuring environmental integrity are not secured. It is also good that they "converted" the idea of insurance to broader climate risk finance to "ensure finance availability"/endowment fund to fund EbA restoration activities of local communities. We are intrigued by the idea of "parametric" forest insurance and want to know if this is individual or sovereign? It also contains an interesting effort to contextualize PPPs by quoting risk and long term financial risk exposure of the public sector and thus pointing out that pursuing PPPs cannot be a goal in and of itself, but this will need more critical assessment at each instance to determine whether this is indeed the best option. The cons of PPPs as mentioned (“PPP’s are often used to circumvent budget constraints but keeping project costs and contingent liabilities “off balance sheet” can expose public finances to significant fiscal risks.”) are very real as can be seen in the Malaysia 1MDB case. The best practice mentioned (“no institutional, procedural or accounting bias either in favour of or against PPPs, with value for money evaluated against conventional procurement routes.”) is not enough to safeguard against risk as there are many other enabling factors. Lastly, many of the non-grant financial instruments seem to be geared to the pathway of sustainable management. What is the link between these and the protection and restoration pathways?</p>	GCF Observer Network	Thank you for your comment. The IFC Forest Bond is one of the best structured examples that illustrates the point. Anyway these are just examples.
4. Financing Paradigm Shifting Pathways	IETA acknowledges and strongly supports that the role for the GCF in financing projects and programs in the EES and FLU areas is de-risking (line 893 EES guide, line 723 FLU guide).	IETA	Thank you for your comment.
4. Financing Paradigm Shifting Pathways	Grant funding may also be needed for protection, restoration and capacity building. (See also 929, 930)	BMZ/BMU Germany	Thank you for your comment. We think this is already embedded into the Table 8
4. Financing Paradigm Shifting Pathways	<p>1) It is unclear whether this is saying that dedicated facilities are something that should be undertaken by other agencies - which makes little sense given how large a portion of climate finance the GCF manages - or if it means that the GCF should learn from these facilities and create one of its own based on best practices. The latter makes much more sense.</p> <p>2) Indigenous Peoples and Local Communities are unlikely to give their Free Prior and Informed Consent to RBA REDD projects that do not have strong benefit sharing mechanisms, but that is not mentioned.</p>	FAO	<p>1. Thank you for your comment, but we disagree.</p> <p>2. GCF has developed separate document on REDD+ with further information (https://www.greencclimate.fund/document/accelerating-redd-implementation).</p>

4. Financing Paradigm Shifting Pathways	An important sub-class is PES to communities for forest outcomes. Peer-reviewed literature shows positive results from Socio-Bosque (Ecuador), as well as the Mexico PSA-H. In the Peru National Forest Program it is less clear cut, but still positive. Costa Rica (FONAFIFO Indigenous Territories) and Guatemala (ProBosque) initial evidence is very positive. PES in the case of Indigenous Peoples and Local Communities collective payments should be seen less as a short-term compensation for the opportunity costs of not converting, then as a fund to strengthen the communities' capacity to consolidate its protection and management of the forest over the long-term.	FAO	Thank you for your comment. Text added as suggested.
4. Financing Paradigm Shifting Pathways	IETA supports the financial instruments outlined in Table 8 in both guides (line 906 EES guide, line 728 FLU guide), but urges the GCF to specifically identify and recognise carbon markets as financial instruments in the FLU and EES result areas. As a part of their role de-risking, and as a part of the paradigm shifting pathways identified in both guides (including piloting programs for monitoring and evaluation systems, testing alternative policies and markets, using new technology, and piloting new financial incentives and mechanisms for rewarding maintenance of nature and ecosystems) the GCF has a clear role to play in supporting some of the early action that can help harness the full power of markets that will both leverage the significant financing available in the private sector, and efficiently protect, restore and manage natural landscapes and ecosystems. Specifically, IETA encourages the GCF to ensure that some of the enabling actions identified in the guides including piloting programs for monitoring and evaluation, using new technologies, and other activities that will help local communities participate in carbon markets should be more explicitly identified in these guides as a critical piece of ensuring the FLU and EES result areas contribute to meeting climate and biodiversity goals.	IETA	Thank you for your comment. We have newly established Working Group at GCF working on these issues and guidelines are expected in near future.
4. Financing Paradigm Shifting Pathways	Public-private partnerships: Conservation companies, eco tourism, and other types of companies working in the solidarity, circular and green/blue economy can also be interested in the management, protection, extension, maintenance and sustainable exploitation of forests and landscapes, so those type of companies should be identified, certified and suitable for financing by GCF funding tools. Thus, the related information and required data should be accessible and available for these types of companies listed above.	USAID	Thank you for your comment, we fully agree. We keep this comment for later use.
4. Financing Paradigm Shifting Pathways	On REDD+ RBF it is written that: "Technical support can be offered for incorporating private sector REDD-plus schemes within these national or subnational programmes." Here it is recommended that GCF provides guidance on REDD nesting in a way that allows for incorporation of nationally-derived systems, while ensuring environmental and social integrity.	BMZ/BMU Germany	Thank you for your comment. The REDD+ RBF text is still to be edited to the final form.
4. Financing Paradigm Shifting Pathways	REDD+ Results-based Payments: Is GCF planning to provide guidance around how to better address uncertainties regarding baseline accounting, etc? if GCF is providing technical support for private sector REDD+ schemes within jurisdictional approaches, additional thought should be given to market-based requirements as opposed to GCF's non-market based requirements.	TNC	Thank you for your comment. We have newly established Working Group at GCF working on these issues and guidelines are expected in near future.
4.5 GCF portfolio and financing structures	There are many questions on the REDD+ RBP entry of this table. Why is this limited to deforestation only, instead of encompassing all five REDD+ activities? Why would it be 'largely jurisdictional', when the decisions clearly request for national approaches, as incorporated by many countries, and only allow subnational approaches as an interim measure? This should then also address any risks related to double-counting, which are much more pressing at smaller scale implementation.	UNFCCC	Thank you for your comment. GCF has developed separate guide on REDD+ for further details (https://www.greenclimate.fund/document/accelerating-redd-implementation)
5. Case Studies	This section should contain other examples (including potentially from the GCF portfolio such as FP111, FP118, or FP137) that speak to a broader notion of forest protection and restoration, especially as "cross-cutting" projects and with EBA/CBA integration especially as this is what this draft sector guide promotes as best practice.	GCF Observer Network	Thank you for your comment. Summaries of Georgia(FP132) and Ghana Shea(FP137) have been added.
5. Case Studies	Bhutan for Life: This seems like a good example and it has an interesting financing model "Finance for Permanence Model" that could be replicated.	GCF Observer Network	Thank you for your comment. It is a good project.

5. Case Studies	Ecuador REDD+ and REM "jurisdictional REDD+ program in Acre/Brazil: We are concerned with the inclusion of these examples and the over emphasis on and dominance of REDD+ in this section. The latter one is particularly challenging as it enforces integration into voluntary carbon markets. These two projects are also joined by the inclusion of CIFOR's evaluation of REDD plus, which includes some critical elements, though mainly demonstrates support.	GCF Observer Network	Thank you for your comment. Summaries of Georgia(FP132) and Ghana Shea(FP137) have been added.
5. Case Studies	Is 2017 the correct year?	BEIS UK	Thank you for your comment. Yes, 2017 is correct.
5.3	The whole case study seems misplaced. Different from the other case studies, all details with regards to the GCF involvement are missing. It is completely unclear why this was included. Conceptually this is at very high risk of double-counting, unless properly nested within national efforts and the national strategy. As such, it also can't be referred to as "REDD+", as it has absolutely no consistency with the WFR. Suggest to delete.	UNFCCC	Thank you for your comment. Case study replaced.
5. Case Studies	The population figure must be incorrect!	Finland	Thank you for you comment. Population figure adjusted, it is thousands, not millions.
5. Case Studies	Compared to which states, which period?	FAO	Thank you for your comment. Case study replaced.
5. Case Studies	Don't use the term "more sustainable" as there is not such thing. An activity is either sustainable or it is not. Say instead, ". . .to engage in more sustainable land use practices." Alternatively, place the emphasis on "engaging in more land use practices that are sustainable."	Canada	Thank you for your comment. Text adjusted.
5. Case Studies	Only reference to land registration, but other enabling activities should be taken into consideration in the context of REDD+.	FAO	Thank you for your comment. Case study replaced.
5. Case Studies	REDD-plus review study – some translation to what implications this case study review/blockers identified, and other case study reviews presented in this section, have on GCF guide thinking – further development of this could be useful.	BEIS UK	Thank you for your comment. Case study replaced.
5. Case Studies	A key reference not included in the Reference list as such	Finland	Thank you for your comment. Case study replaced.
5. Case Studies	REDD+. Is there potential to support more in HFLD and intact forests context?	BEIS UK	Thank you for your comment. Yes, sure.
5. Case Studies	Review study of REDD+ shows demand for globally traded commodities as a main driver of deforestation. However, the guide focuses on the promotion of these, without properly introducing mechanisms for the GCF to assess the sustainability of the value chains and products, leaving this work to the project developers. This, without proper oversight and procedures (like exclusion lists, etc.) could lead to greenwashing using GCF funding by private sector actors. This is also seen in, for example, lines 934-938. "When considering investments in forest and land use, project developers should be cautious to avoid replacing forests of high carbon density (such as peatlands), high biodiversity (such as rainforests and dry forests) and livelihood values (where Indigenous peoples and forest dependent communities, often poor, depend on ecosystem services for their livelihoods) with high carbon, low biodiversity and low livelihood values (e.g. privatised tree plantations)." This seems something that should be more GCF policy than just a simple recommendation for project developers (for example, establishing minimum principles, by looking at the options available, as mentioned for example in lines 1057-1061).	GCF Observer Network	Thank you for your comment, we replaced some of the case studies. For further info see GCF document developed on REDD-plus implementation https://www.greenclimate.fund/document/accelerating-redd-implementation .
5. Case Studies	Is GCF planning to address CIFOR's study which found more local participation and focus on gender is needed?	TNC	Thank you for your comment. Yes, also this document has the strong emphasis on gender and local people's role.

5. Case Studies	<p>REDD+ initially focused on mitigation and carbon markets, evolving to a national (sub-national in an interim period) policy approach with 3 phases with different finance requirements deriving from a variety of sources. Adaptation and biodiversity co-benefits are important to deliver lasting mitigation results. The wider sustainable development co-benefits and a fair benefit sharing regime are critical to reward local stakeholders for avoiding deforestation and degradation.</p> <p>Non-market approaches were discussed under UNFCCC as an alternative for forests to REDD+.</p>	BMZ/BMU Germany	Thank you for your comment, we fully agree.
5. Case Studies	This is misleading. The novel feature of REDD+ is not the RBP approach, but the strategic approach on a national level integrating all five REDD+ activities in a holistic manner and being implemented in a step-wise approach to build national capacities and with very clear planning in different phases of implementation.	UNFCCC	Thank you for your comment. Case study is removed.
5. Case Studies	The writing is very strange. Why would a 2021 publication refer to something that was agreed 8 years ago as 'meanwhile broadened'? Suggest to remain true to the COP decisions, especially given that there is no former agreement on 'markets' which was overruled in 2013.	UNFCCC	Thank you for your comment. Case study is removed.
5. Case Studies	"Incentives for sustainable production (such as preferential sourcing or price premiums) have been much slower to materialize." GCF should provide frameworks to encourage private sector engagement here.	TNC	Thank you for your comment. This is outside the scope of this document, but we keep this for later use.
6. GCF Investment Criteria for Impactful FLU Proposals	Overall, this section is pretty good and should remain. It is much more detailed than in prior draft sector guides. Additionally, it interprets the GCF investment criteria toward a more holistic understanding of many important points, such as on country ownership being broader, taking a multiple benefit approach for impact/paradigm-shift, etc.	GCF Observer Network	Thank you for your feedback.
6. GCF Investment Criteria for Impactful FLU Proposals	High forest, low deforestation contexts are a key issue that merits more analyses when it comes to impact. This is especially relevant for many Indigenous Peoples and Local Community managed forests, which have traditionally had unusually low deforestation levels and now face rapidly increasing threats, and hence deforestation and degradation. This is not a minor methodological issue, but a major policy challenge to try to define appropriate business as usual reference scenarios to assess impact against.	FAO	Thank you for your comment, we fully agree.
6. GCF Investment Criteria for Impactful FLU Proposals	Does this encompass both emissions reductions against a historical baseline and proactive protection?	Conservation International	Thank you for your comment. Yes.
6. GCF Investment Criteria for Impactful FLU Proposals	The actions described in the sentence foresee a major land cover and land use change and it will trigger an ESS red flag. Why concentrating so much on this point? Also, the protection of forests, in a CC context, should start with ensuring that forests are also managed, protected and restored factoring the impacts of CC. In the whole document there little reference to the need to avoid BAU forestry investments and to apply climate adaptive silviculture practices that will allow adapting forests.	FAO	Thank you for your comment. Rational of the FLU guide and its link to EES guide is explained in the beginning of the Executive Summary of the document.
6. GCF Investment Criteria for Impactful FLU Proposals	"should be cautious to avoid replacing" This language should be strengthened to "should avoid" not should be cautious to avoid.	TNC	Thank you for your comment. Text adjusted.
6. GCF Investment Criteria for Impactful FLU Proposals	Include irrecoverable carbon as an indicator?	Conservation International	Thank you for your comment, this is well embedded in the document.

6. GCF Investment Criteria for Impactful FLU Proposals	<p>'Priority interventions can be identified based on indicators such as biodiversity hotspots, unprotected areas, unresolved tenure, transparency and participation.'</p> <p>Please add 'abandoned degraded land', for two reasons:</p> <p>A) This paragraph leaves out the option to operate best-in-class sustainable plantations on degraded land, which otherwise might not be restored/ afforested at all. So before leaving it for the next decades, a plantation could make sense.</p> <p>B) In a mosaic landscape approach it can be beneficial to operate with plantations on remaining patches between the primary forest areas</p>	BMZ/BMU Germany	Thank you for your comment. Text added.
6. GCF Investment Criteria for Impactful FLU Proposals	The benefits with relation to evapotranspiration, surface roughness, albedo, aerosols can be quite significant. Depending on definitions, these could be considered mitigation or adaptation benefits. They do not involve GHG emissions (except in the case of BVOCs, and even there only indirectly.)	FAO	Thank you for your comment, we keep this for later use.
6. GCF Investment Criteria for Impactful FLU Proposals	Funds should not only be established to investigate and resolve attacks on environmental defenders. This should include proactive measures to support work of environmental defenders.	Tebtebba Foundation	Thank you for your comment. Text added.
6. GCF Investment Criteria for Impactful FLU Proposals	We welcome the establishment of trust funds for legal support to investigate and resolve attacks on environmental defenders. Environmental and human rights defenders are increasingly under attack (see Global Witness's Defending Tomorrow, https://www.globalwitness.org/en/campaigns/environmental-activists/defending-tomorrow/) and face numerous risks, including intimidation, threats, criminalization, and death. These funds should not only be established to investigate and resolve attacks on environmental defenders. This should include proactive and intentional measures to support the work of environmental defenders. Additionally, the threats to environmental and human rights defenders should not only be mentioned here, but should be mentioned as one of the barriers and challenges to ensure that those using the sectoral guides consider this issue and take steps to address and mitigate these threats.	GCF Observer Network	Thank you for your comment. Text was adjusted based on earlier comments.
6. GCF Investment Criteria for Impactful FLU Proposals	Full and continuous participation of underrepresented stakeholders should be operationalized by, for example, providing/allocating resources that this indeed happens at the national level.	GCF Observer Network	Thank you for your comment. Text was added as a response to an earlier reviewer.
6. GCF Investment Criteria for Impactful FLU Proposals	Full and continuous participation of underrepresented stakeholders should be operationalized by, for example, providing/allocating resources that this indeed happens at the national level.	Tebtebba Foundation	Thank you for your comment. Text added.
6. GCF Investment Criteria for Impactful FLU Proposals	Any discussion of efficiency and cost-effectiveness must recognize the growing literature that shows that increase communal tenure security for Indigenous Peoples and Local Communities and PES for communities are demonstrably some of the most cost effective ways to reduce emissions from deforestation at scale. (See FAO/FILAC 2021).	FAO	Thank you for your comment. This issue is well embedded in the document.
6. GCF Investment Criteria for Impactful FLU Proposals	True for reforestation, rehabilitation, or development of sustainable production, but not for protection (highest value from a mitigation perspective) if financial incentives can be provided / stimulated by GCF.	Conservation International	Thank you for your comment, we fully agree.
6. GCF Investment Criteria for Impactful FLU Proposals	What about adapting ecosystems and ecosystem services? It only refers to adaptation of communities.	FAO	Thank you for your comment. More examples can be found in the EES sector guide

6. GCF Investment Criteria for Impactful FLU Proposals	It would be good to include here also the paramount role of formal education in preparing the new generations of experts, project could and should transfer introduced technologies and practices in the curricula of vocational schools and universities. This will also enhance and expand the scalability of the project.	FAO	Thank you for your comment. Text added.
6. GCF Investment Criteria for Impactful FLU Proposals	Under Impact/Mitigation: 'Tons of carbon dioxide equivalent (tCO2 eq) reduced or avoided; avoided emissions from deforestation and forest degradation and increased carbon sequestration measured through carbon sinks in natural forests; area of forest under sustainable management; improvements in the management of land or forest areas.' Please add 'sustainable plantations (with native tree species)'	BMZ/BMU Germany	Thank you for your comment. These are examples, the list is not all inclusive.
6. GCF Investment Criteria for Impactful FLU Proposals	Is this an existing feature of GCF already, or is reference made to Mechanisms elsewhere?	Finland	Thank you for your comment. GCF projects are always encouraged to look for coalitions to support investment pathways.
6. GCF Investment Criteria for Impactful FLU Proposals	It would be good to expand more this point. The document presents many interesting ideas but it does not provide the adequate guidance that project developers need to avoid long lasting discussions with the GCF of what is eligible and what is not.	FAO	Thank you for your comment, we keep this comment for later use.
Glossary	Add the definition of "Zero Deforestation" which we suggests to emphasize "Sustainable forest management and utilization".	China	Thank you for your comment. We think that definition of "Zero deforestation commitments" in the glossary is sufficient.
Glossary	We would strongly suggest to align the decision of REDD+ with the agreed Warsaw Framework for REDD+ (EFR). The current definition only adds to the confusion. The correct definition is: "reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)" For detailed comments on the current list: i.This is wrong. All REDD+ activities must be backed by a UNFCCC Party in accordance with the WFR. Subnational or integration of other levels are possible if the Party chooses so, as interim measures, but the aim is to go national level ii.This is just a description of phase 3 of REDD+, as decided by the COP in para 73 of decision 1/CP.16 iii.The objective is integral part of the WFR since 2/CP.13, not sure what is separate from i. Difficult to see that activities would be undertaken without an objective. iv.This is completely wrong, as REDD+ at this stage is not part of any mechanism under the Convention.	UNFCCC	Thank you for your comment. The definition is corrected and text edited. For further info see https://www.greencimate.fun/d/document/accelerating-redd-implementation
Glossary	"Additionality" is not used in the REDD+ WFR. Given the approach to implement on national level, this is not necessary.	UNFCCC	Thank you for your comment. Text edited.
Glossary	In the context of REDD+ it would be important to reflect the notion of non-carbon benefits as outlined in decision 18/CP.21	UNFCCC	Thank you for your comment. Text added and link added in footnote.
Glossary	The 37% value is a highly contested number, and is raising unrealistic expectations. In addition, it's unusable without a corresponding timeframe.	UNFCCC	Thank you for your comment. Figures and references have been checked.

Glossary	This is again wrong. REDD+ goes far beyond 'results-based compensation to developing countries for preserved forests'. It would be important to give a clear definition that also includes the equally important readiness phases of REDD+, and is true to all 5 REDD+ activities.	UNFCCC	Thank you for your comment. Text adjusted to send reader to REDD-plus in Glossary.
Glossary	The definition of mangroves would benefit from adding the information that mangroves fall under the forest definition in most countries, and therefore forest-based activities such as REDD+ may apply.	UNFCCC	Thank you for your comment. Text adjusted and made consistent with EES Guide.
Glossary	Definition needs to be checked, the final sentence doesn't seem to make sense. How could CO2 or GHG emissions be greater than the residual sources?	UNFCCC	Thank you for your comment. Text removed to avoid confusion as this has not been discussed elsewhere in the document.