

Plan Vivo Response to Whistledown – March 2025

We respectfully assert our right to reply and ask that the following statement be presented in full in the programme.

Right to Reply Statement – dated 26th of March 2025

As a leading certification standard in the voluntary carbon market, Plan Vivo takes all concerns related to certified projects seriously and has robust processes in place to ensure the integrity of the carbon credits we certify. As is best practice for Standards bodies, we have a robust, transparent, third-party audited validation and verification process to investigate concerns and identify and resolve issues.

We actively encourage stakeholders, including journalists, to raise concerns about projects. We ensure that any stakeholder concerns are fully investigated and that the findings are transparently communicated.

The main allegations we were asked to respond to for this programme were already publicly available through our verification reports. As detailed in those reports, the issues highlighted are either closed or have remediation plans in place, as per our process. As such, Plan Vivo strongly refutes the allegations made against our certification process by this programme.

We are aware of additional allegations against the TGB project, based on a report by journalists from Swedish publication *Aftonsbladet*. As yet, we have not received information substantiating these claims, but the concerns raised are being reviewed in full as part of our regular project verification audit, which is currently underway.

Specific responses to the questions from Whistledown

Part 1: Background on Plan Vivo

Plan Vivo is a leading certification system for community and smallholder-led nature-based projects in carbon and biodiversity markets. The carbon standard (PV Climate) is managed and administered by the Plan Vivo Foundation, a charitable foundation registered and based in Edinburgh, Scotland.

Our vision is resilient communities, resilient nature and reduced climate change, globally and at scale. **Our mission is to ensure that locally driven nature-based projects can access high-integrity carbon and nature finance that is fair, equitable, and directly benefits communities.**

We are a mission led organisation, representing a dedicated team and network across the world, who are all passionate about delivering positive impact for nature, climate and communities. We believe that the best way to achieve this is through **high integrity**, market-based approaches, that **channel finance to nature-based projects** and are truly **community and smallholder led**.

Plan Vivo is different to other carbon standards. We do not follow a traditional development model, rather we go beyond carbon to **put communities and smallholders at the centre of every project, ensuring they lead, benefit, and shape long-term conservation and restoration efforts through a participatory approach that prioritises local knowledge, ownership, and decision-making**. We are the only standard with hard requirements around the equitable benefit sharing of the revenue from the sale for carbon credits (Plan Vivo Certificates) for all projects.

Part 2: The Certification Process

It appears that there may be some misunderstandings of the certification process and specifically of the role of the standard / certification body within that process. Like all credible standards in the voluntary carbon market, the Plan Vivo Carbon Standard (PV Climate) is a set of project, methodology and validation/verification requirements used to certify smallholder and community forestry projects based on their climate, livelihood and environmental benefits. Plan Vivo's role, as administrator of the standard, is to ensure certified projects are following these requirements. We work with third party auditors whose role is to independently verify that projects are following these requirements.

As part of the Plan Vivo certification process, Validations and Verifications evaluate the compliance of Projects with the Plan Vivo Carbon Standard (PV Climate) Project Requirements and the Methodology Requirements in order for those projects to

become Registered and/or to issue Plan Vivo Certificates (PVCs). For full information see Plan Vivo [Validation and Verification requirements](#).

Projects that generate Carbon Benefits equal to or greater than 10,000 t CO₂e/yr (classified as ‘macro’) are required to complete Validations and Verifications using a Plan Vivo approved auditor, called a Validation and Verification Body (VVB). **VVBs are qualified, independent organisations that must be approved by the Plan Vivo Foundation prior to performing Validations and Verifications.** To ensure that audits will be robust, independent and executed with integrity, we have an approval process for VVBs, where they must provide their ISO 14065 accreditation, along with an application form and other required documents. Please review section 5 of our [Validation and verification Procedures Manual](#) for further information on this. Once approved, they are published on our website and can work within our standard. If we identify any irregularities during the validation and verification process, we apply Section 8 of our Validation and Verification Procedure, which allows us to suspend a VVB’s approval if deficiencies are found during the audit process.

The validation and verification process is carried out by the VVB and includes a thorough document review and an on-site visit. It is not normal practice for Plan Vivo to attend the site visits. After the site visit, non-conformities—referred to as Corrective Action Requests (CARs) and/or NIRs (New Information Requests)—are raised. These validation and verification findings are recorded and sent to the Project Coordinator. Once the findings are addressed and closed, the VVB prepares the final validation and verification report, issuing either a positive or negative opinion.

If some CARs or NIRs cannot be closed, they become FARs (Forward Action Requests). According to the Validation Terms of Reference, no more than three FARs can be issued. These must be addressed within a specified timeframe and will be reviewed during the next verification by the VVB. The standard can be consulted by the VVB to help advise where there is any need for clarification with regards to the Standard requirements.

For a better understanding of the meaning of CARs/NIRs/FARs, as well as the overall audit process, you can review, section 7 of the [Validation and Verification Procedures Manual](#).

Part 3: Response on specific project questions/allegations

Trees for Global Benefits (TGB)

Part A: Plan Vivo general response to the allegations

The allegations made to Plan Vivo about TGB are based mainly on FARs and CARs which were raised as part of the normal audit processes (see above), and which were

closed by the independent auditor prior to completion of the 2019 verification, as detailed in the report. From the perspective of the certification standard, we have provided responses to the specific allegations (below) based on information from the latest verification report and on this evidence, we have no reason to doubt the project's ongoing compliance to PV Climate v4. Please note that the TGB project is currently undergoing a verification audit and the report is expected later this year.

Additional allegations are made based on articles published by Swedish journalists in *Aftonsbladet* in 2024. Plan Vivo is aware of this, but we were not contacted by the journalists responsible for this story for any comment prior to publishing and to the best of our knowledge these claims remain unsubstantiated. However, they will still be reviewed in full by the VVB as part of the 2025 audit (currently ongoing).

Note: We recommend that you contact TGB urgently in relation to these claims, as our understanding is that TGB claim the Aftonsbladet journalists did not meet the minimum journalistic standards. We understand that TGB has raised this with the Ombudsman and have begun a process of legal action regarding these claims.

Part B: Specific responses to the allegations/questions (in blue) from Plan Vivo citing information from the latest verification report and other project documentation, that shows the issues are closed or being addressed:

- Allegation that payments to farmers are inconsistent and insufficient, contributing to food insecurity for farmers who previously lived off land now reserved for trees; and
- Allegation that carbon may be lost to the project as a result, as farmers cut down and burn trees to make room once again for crops.

Food Security

- *Like all Plan Vivo projects, interventions for TGB are designed to improve livelihoods and food security in addition to sequestering carbon, and so it is not expected that such a trade off or choice would occur. The species chosen for planting in the TGB project are naturalised fruit trees that provide additional food, or native tree species that improve agricultural productivity of crops through shade or wind breaks. More information can be found in the currently applied 'Mixed Species' technical specification.*
- *The following findings in the 2019 verification report support this:*
 - *(Page 16) "The other naturalized species used in the project were primarily pantropical fruit trees including mango and avocado which are non-invasive and have important food security benefits."*
 - *(Page 16) "All tree species planted are listed in technical specifications previously approved by Plan Vivo. These are both native and naturalised species, that were found to have livelihood*

benefits (fast growth/food sources), that were not seen to have a negative impact on biodiversity or the provision of key ecosystem services in the project and surrounding areas.”

- Specifically on food security (Page 22) **“Verifiers found that technical specifications appear to take food security into account. Of the 28 interviewed producers/farmers all but one said that food production had increased as a result of the project. One farmer mentioned that food security was an issue for his family and this may be the result of overplanting.”** This was raised as a FAR to ensure that food insecurity would not become more common, and ultimately closed as this feedback had adequately been incorporated into the project’s facilitator guidelines (Page 24).

Claims of Insufficient Payments

- As part of Plan Vivo’s equitable benefit sharing requirements, 60% of the income from the sale of Plan Vivo Certificates (PVCs) goes to participants on the ground. **The benefit sharing-mechanism can include both cash payments and non-cash support to participants (e.g. support to develop small businesses) and is developed in collaboration with participants.** The payment schedule and benefit-sharing mechanism is detailed in TGB’s PDD on page 46 and reported on in the yearly Annual Reports.
- During the 2019 verification, “verifiers questioned farmers about all benefits listed in annual monitoring reports and found that most if not all items listed were confirmed by farmers interviewed (these included payments for ecosystem services, clean cookstoves, improved soil conservation strategies, trainings on sustainable agriculture, etc.)” (page 23). **Additionally, “verifiers found there to be a fair and equitable benefit-sharing mechanism is in place and has been agreed with the participation of communities involved, identifying how PES [payments for ecosystem services] funding will be distributed among participants. Verifiers reviewed PES agreements and interviewed producers for confirmation. Both payments and in-kind benefits were observed (such as distribution of cookstoves, carbon payments, and agricultural trainings).”** (requirements 8.8, 8.9, page 30).
- A CAR (CAR 8.12) was raised in the 2019 verification report (page 12) as insufficient information was provided to the auditor to assess the 60% dispersed payments. However, a response from the project coordinator, payment and financial spreadsheets, farmers contracts, and information from annual reports were subsequently provided to the auditor (pages 31 – 34). CAR 8.12 was then closed, as adequate information was provided to show that TGB is meeting this benefit-sharing requirement, with 60% of the income dispersed to participants.

- Allegation that some farmers still do not have copies of their contracts that they understand in local languages.
 - ***This allegation is incorrect.*** From the 2019 verification report, the auditor found that PES agreements were provided in an appropriate format and language, however some improvements could be made to enhance understanding due to some participants not being literate (this is relatively common across rural communities in Uganda). A FAR (FAR 4.9) was raised around this, and the project coordinator took this feedback on board and updated their Facilitators Guidelines with clearer guidance on how this should be communicated to participants in the field. **Additional documentation was provided to the auditor, and FAR 4.9 was subsequently closed based off of this response.**
- Allegation that there has been an unintended consequence in terms of gender, with cash payments going to male patriarchs, creating problems for women who previously fed themselves off subsistence farming now reliant on their husbands for cash for food, with associated negative consequences.
 - ***From the project reporting we have received it seems evident that gender equality is an important aspect of TGB.*** Since 2021, EcoTrust staff and community groups have been involved in training and workshops in applying the Gender Action Learning System (GALS) methodology. GALS is a community-led household methodology that uses participatory processes and visual diagrams to empower women and men to act against societal norms that drive gender inequality and plan for their futures together. More information can be found in Section 7 of the Annual Reports from [2021](#), [2022](#), and [2023](#).
 - ***Additionally, the 2019 Verification report states that: “Verifiers found that technical specifications appear to account for practical and resource implications for participation of different groups including marginalised groups. Verifiers found diversified groups to be part of the project including women.” (Page 22).***
- Specific question: The 2019 verification report refers to the project as covering 6,104 farmers and 83 community groups; your website lists the participants as being 41,898 smallholder households. What is the correct figure, and can these figures be reconciled?
 - *The previous verification report was finalised in 2019 and covers the operating years from 2013 - 2017. The number of participants and community groups stated in the verification report (6,104 farmers and 83 community groups) aligns with what was reported in the [2017 Annual Report](#) and shows the number of participants and community groups involved in the project at the end of 2017. As is common practice for smallholder projects, TGB has expanded year on year since 2017, primarily driven by positive word of mouth. This expansion and joining of additional participants is reflected each year in the [Annual Reports](#), and the number on the website updated to match the most recent Annual*

Report. The correct figure is 41,898 smallholder households – reported both on the website and in the 2023 Annual Report.

Communitree

Part A: Plan Vivo general response to the allegations

The allegations made here on Communitree are based mainly on FARs and CARs which were raised as part of the normal audit processes (see above) and were closed by the independent auditor prior to completion of the last verification, as detailed in the 2024 report. From the perspective of the certification standard, we have provided responses to the specific allegations (below) based on information from the latest verification report and based on this, we have no reason to doubt the projects ongoing compliance to PV Climate v4.

Negative media coverage by the Swiss broadcaster SRF on the Communitree project in 2023, is cited as evidence of these further allegations against Communitree.

- *SRF contacted Plan Vivo in 2023 with general questions around our V&V process.*
- *We responded, providing the information requested and asked for more information. They replied that they could not comment more specifically on the subject of the research but that “PlanVivo will not be a central part of it.” They did not contact us with any specific questions or allegations regarding Communitree.*
- *Later, the project coordinators of Communitree, Taking Root, shared with us that SRF had made certain allegations against the project and that they provided a full response.*

Part B: Specific responses to the allegations/questions (in blue) from Plan Vivo citing information from the latest verification report and other project documentation, that shows the issues are closed or being addressed:

- Allegation that there is widespread "leakage" where trees are chopped down as land is repurposed in the context of the project.
 - ***The certification process to date does not have any concerns about leakage in this project. The project interventions take place on underutilised areas of land and compliment farmers’ existing practices. Section G6 of the approved PDD, shows how the project considers leakage, and justifies their approach of assuming leakage to be zero: Following the approach for deriving the leakage discount factor, no leakage is envisioned from project implementation, since the parameters from Equation 2 were identified to be zero. This is because a significant proportion of land in the project area is underutilized in terms of***

production activities. Therefore, project activities are expected to enhance production in all the land use types considered

- The following gives the project's rationale by planting activity:
 - Coffee Agroforestry - Incorporating trees in coffee plantations enhances production by providing shade, enhancing soil nutrients and retaining soil moisture, which helps to bolster resilience in the coffee production system. Such ecosystem benefits are expected to enhance production.
 - Mixed Species Forest Plantations - Mixed species planting involving a mixture of multipurpose hardwood species and fast-growing firewood species returns degraded non-utilized land to productive use. For example, coppicing of nitrogen-fixing firewood species will provide much needed fuelwood while improving soil nutrients via soil nitrogen-fixing and litter fall.
 - Silvopastoral Planting - Integrating trees on pastureland ameliorates the microclimate for animals while providing additional fodder to diversify animal feed, which enhances production. Additional ecosystem benefits include sustainable production of timber for fence posts and rural construction”
- Based on Plan Vivo's review and independent third-party assessments of the program, Plan Vivo has seen no compelling evidence to demonstrate any forms of leakage from the project.
- Allegation that farmers are being paid late or not at all for participating, both undercutting their income and making the carbon gains of the project unstable.
 - **No evidence arose from the third-party verification report to indicate that the farmers were not being paid as outlined in their PES agreements.**
 - Verification report (2024) section '**PES AGREEMENT AND BENEFIT SHARING**' states "7.5 The PDD states that 60% of the revenue from carbon sales goes into the Community Fund, which is split into the Project participant Payment Fund (55%) and Special Fund (5%). The annual reports state that 60% of carbon sales went to the Community Fund. **Audited financial statements** provided to the verification support the claim that 60% of revenue went to the Community Fund. Additionally, during the site **visit the VVB found no evidence that project participants were not receiving PES payments in line with the Project requirements.**"
- Allegation that farmers were oversold on the potential of "agroforestry", and insufficiently understood the impact of the tree planting on their other crops.
 - **The latest verification report highlighted effective, participatory relationships between the program and farmers.**

The VVB conducted numerous interviews with Project participants to determine their level of understanding related to the Project, assess whether the Project was establishing effective participatory relationships, and determine whether the Project participants were being effectively supported throughout the different phases of the Project. During the course of these interviews, Project participants indicated that participatory relationships were being developed, that they felt supported throughout the different phases of the Project, and that there were no doubts related to whether they would be continued to be supported

- The plans that detail which crops and trees farmers will plant are called 'Plan Vivos' (or Living Plans). The Project staff work with each Project participant to develop the Plan Vivos.
 - During interviews with Project participants, the VVB determined that some of the Project participants did not use the specific phrase 'Plan Vivo', and instead referred to these plans as 'plan de manejo' (management plans). Terminology aside, it was clear to the VVB that these plans were still developed in a participatory manner.
- Allegation that issues with the project were raised to Plan Vivo in the draft 2019 verification report, but Plan Vivo intervened to play down these issues and instruct the VVB to sign off compliance anyway.
 - ***This is factually incorrect and framed in a misleading way. Plan Vivo did not “instruct the VVB to sign off on compliance”.***
 - *The role of the Standard is to outline the requirements and the process through which an audit is to take place. The VVB has the right to request clarifications from the Standard implementing body (in this case, Plan Vivo) regarding how to apply the process or interpret the Requirements if it is not clear to them.*
 - ***In the auditing process outlined by Plan Vivo, a VVB may convert up to three CARs into FARs with the project still passing verification. In this instance, the VVB enquired about whether the Forward Action Request (FAR) mechanism would be suitable for the non-conformance that they found related to PES agreements. We indicated that this could be suitable if the VVB felt that these matters were of relatively lower importance and given that resolving the CAR will take a significant length of time. The VVB decided to then follow this route; it was not a decision enforced by Plan Vivo. The FARs will***

be reviewed by a third party VVB in the next verification, rather than Plan Vivo.

- Allegation that satellite data collection is insufficient to stand up the estimates of carbon sequestration, and that we in reality have no way of being assured that the estimates used to sell credits match up with reality.
 - *As with all Plan Vivo certified projects, the technical specifications and carbon models used to calculate carbon impact undergo a robust review process to ensure their suitability. This review is carried out by a member of the Technical Advisory Committee (TAC) and/or the Technical Review Panel (TRP) when a new technical specification is added to the project, or if significant updates are made to existing technical specifications. This includes any data sources, such as satellite imagery, as well as models and any assumptions used to quantify carbon impact.*
 - **Satellite data isn't used in isolation to monitor ongoing impact. The programme uses a combination of field monitoring techniques, complimented by satellite data collection to verify programme interventions, track tree growth and report on carbon sequestration. These activities are carried out by the participants and field technicians. This monitoring approach is split into two categories:**
 - Monitoring of silvicultural activities (i.e., tree planting and maintenance) carried out by the farmers against the prescribed activity plan, and;
 - Monitoring of tree growth and carbon sequestered carried out by project technicians using formal forest inventories against the project intervention carbon models. (Communitree PDD, page 108).

Questions on other projects

- Question on the **potential overestimation of credits (CRUs) from the ACORN programme in Côte d'Ivoire**, based on an article from 'Follow the Money' from April 2024.
 - *We responded to FTM at the time on this, see our website for full details of [our response](#).*
 - *On this specific item, during the project validation, while the project was reported to be in line with the methodology, questions were raised regarding potential overestimation of CRUs on some plots. ACORN, PbN and Plan Vivo collaborated constructively to investigate this. In response,*

ACORN developed a new model resulting in a more accurate calculation of the number of CRUs. Acorns models have undergone extensive ground truthing and validations. ACORN can provide more details on this as required.

- Question on **security issues for the Scolel'te project** in Chiapas (Mexico) and the project's ability to monitor, report and verify.
 - *We are aware of the situation in the region and we maintain close communication with the project coordinators (in this case, Ambio). The coordinator has shared this situation with us, and we are satisfied that, despite the challenging situation, they have a robust communications process with the communities through community and regional technicians, which allows for timely follow-up of monitoring and verification activities in the localities, while protecting the safety of the communities and technical team. At the moment we see no reason that the project cannot meet its certification obligations, but we will monitor the situation closely and take necessary steps should anything change.*