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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Process |  | *Codes* | | | | | | | |
| Theory driven codes | *Code name* | *Definitional issues* | *Reference levels* | *Leakage* | *Scope* |  | *Governance* |  | *Financing* |
| Code explanation | “Forest” definition determines which land is eligible for REDD+ | Options for setting baselines determine how much and which areas of tropical forest fall under REDD+ policies | Displacement of deforestation | Potential creditable activities for reducing emissions |  | Degree of stakeholder involvement;  Law enforcement;  Devolution of power |  | Financing and distributions mechanisms influence amount of benefits and beneficiaries; |
| Connecting codes with country profile structure |  |  |  |  |  |  |  |  |  |
| Country profile headings | Review of the main drivers of forest cover change | Current forest cover and historical overview of forest cover change | Mitigation potential | Governance in the forest margins | REDD+ policy actors, events and policy processes | Consultation processes and multi-stakeholder forums | Rights: Indigenous rights and rights to carbon, land and trees | Decentralisation and benefit-sharing |
| Data driven codes |  |  |  |  |  |  |  |  |  |
| *Code name* |  | *Reference levels and monitoring* |  | *Definition of REDD+ objectives* | *Stakeholder representation* | *Carbon and tenure rights* | *Multi-level governance* | *Finance and benefit sharing* |
| Code explanation |  | Level of emissions reductions, impacts potentially targeted stakeholders |  | Objectives determining scope of activities, and targeted stakeholders | Determines procedural equity and legitimacy of design and implementation |  | Determines ownership of local governments, non-state agencies and local communities over forest policy | Determines eligible benefitting stakeholders, sets incentives for land-use change |

**Table S1.** Coding procedure