

VCS/CCBA VERIFICATION REPORT

BALE MOUNTAINS ECO-REGION REDD+ PROJECT



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Summary:

TÜV SÜD South Asia Pvt. Ltd. (TÜV SÜD) has performed the verification of the VCS & CCBA project activity “Bale Mountains Eco-region REDD+ Project. The project activity is not yet registered but in the VCS pipeline and posted under CCBA. The validation process started in 2014, the verification in 2016 and are completed together.

Having started on January 01, 2012 the Bale Mountains Eco-Region REDD+ project activities generated over the period of 2012 and 2015 the cumulative carbon emission reduction of 5,532,367 tCO₂e.

The approved VCS methodology VM 0015 version 1.1 and corresponding tools are applied to quantify the GHG removals achieved in this project. Assuming the project is implemented as described in the PD, the project would achieve an ex ante estimated net GHG reduction of 25,776,421 tCO₂e over 20 years, resulting in an ex ante estimate of 21,909,958 VCUs generated over 20 years, considering 15 % risk related buffer according to the VCS non-permanence risk rating tool at validation.

Farm Africa, in collaboration with Oromia Forest and Wildlife Enterprise (OFWE) (Project Proponent) has requested TÜV SÜD to perform the 1st VSC & CCBA verification audit, for which a Project Implementation Report, a Risk Assessment Report, a Monitoring Report and supporting documents were provided. Therefore, TÜV SÜD, acting as an independent third party, has assessed the documents and evidences provided, and performed an on-site assessment, which included a desk review, a site visit to the REDD project area and a series of interviews with the technical and administrative staff as well as local stakeholders and comments received during the public stakeholder consultations. TÜV SÜD verified the information contained and the emissions reductions and/or removals claimed in the Project Implementation Report, calculated in compliance with the requirements of the Verified Carbon Standard (VCS) and the requirements of the methodology applied.

The scope of the verification included all the activities related to the maintenance and monitoring of the carbon stocks claimed by the Project Proponent and the assessment of the compliance with the stated in the registered Project Document. The reporting period runs from 1st January 2012 to 31th December 2015 for the VCS Verification which the ex-post calculation of VCUs generated by the project was assessed.

The method used for verification included an iteration of information exchange between TÜV SÜD and the Project Proponent, in which a number of clarification and corrective actions were requested. At the time of submission of this report, no pending issues were standing, being all the non-conformities sorted out by the Project Proponent.

After performing the verification audit, TÜV SÜD finds that the Project complies with all the requirements of the

- Verified Carbon Standard, having generated 4,702,367 t CO₂ equivalents net emission reductions during the present reporting period, after discounting 15% for buffer.
- Climate, Community and Biodiversity Alliance, conforming to all requirements and having reached Exceptional Biodiversity Benefits.

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Abbreviations

AR-AM	Approved Methodology for Afforestation / Reforestation
ARR	Afforestation, Reforestation, Revegetation
AFOLU	Agriculture, Forestry and Other Land Use
BMERP	Bale Mountains Eco-region Reduction of Emission from Deforestation and Forest Degradation (REDD+) Project
CAR	Corrective Action Request
CCBA	Climate, Community & Biodiversity Alliance
CB	TÜV SÜD Certification Body "Environment and Energy"
CDM	Clean Development Mechanism
CR	Clarification Request
EF	Emission Factor
EIA	Environmental Impact Assessment / Environmental Assessment
ER	Emission Reductions
FAR	Forward Action Request
GHG	Green House Gas(es)
GIS	Geographic Information System
GPG	Good Practice Guidance
GPS	Global Positioning System
IPCC	Intergovernmental Panel on Climate Change
IRL	Information Reference List
KP	Kyoto Protocol
LULUCF	Land-Use, Land-Use Change and Forestry
MP	Monitoring Plan
MR	Monitoring Report
MRV	Monitoring, Reporting and Verification
NGO	Non-Governmental Organisation
OFWE	Oromia Forest and Wildlife Enterprise
OFLP	Oromia Forested Landscape Programme
PD	Project Document
PES	Payment for Ecosystem Services
PFRA	Participatory Forest Resource Assessment Methodology
PFM	Participatory Forest Management
PIR	Project Monitoring and Implementation Report
PP	Project Participant
REDD	Reducing Emissions from Deforestation and Forest Degradation
SOP	Standard Operating Procedure
TÜV SÜD	TÜV SÜD South Asia Pvt Ltd
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard

VCSA	Verified Carbon Standard Association
VCU	Verified Carbon Unit
VVB	Validation, Verification Body

1 INTRODUCTION

1.1 Objective

Farm Africa, as project implementation partner for the project proponent Oromia Forest and Wildlife Enterprise has commissioned an independent verification by TÜV SÜD South Asia Pvt. Ltd. (TÜV SÜD) of its listed VCS/CCBA project “Bale Mountains Eco-Region REDD+ project”.

The objective of the verification work is to comply with the requirements of the VCS for verification (VCS Standard version 03) as well the CCB Standard 3rd edition. Per this assessment, TÜV SÜD shall:

- ensure that the project activity has been implemented and operated as per the registered PD “Bale Mountains Eco-region Reduction of Emission from Deforestation and Forest Degradation (REDD+) Project”, and that all physical features (technology, project equipment, monitoring and metering equipment) of the project are in place,
- ensure that the published Monitoring and Project Implementation Report and other supporting documents provided are complete, verifiable and in accordance with applicable VCS and CCBS requirements,
- ensure that the actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan and the approved methodology.
- evaluate the data recorded and stored as per the VCS Methodology VM 0015 version 1.1.

1.2 Scope and Criteria

The verification scope encompasses an independent and objective review and ex-post determination of the monitored reductions in GHG emissions by the Validation Verification Body (VVB) and a CCBA approved auditor respectively. The verification is based on the submitted combined VCS/CCBA Monitoring and Implementation Report respectively, the validated project design documents including its monitoring plan and validation report, the applied monitoring methodology, relevant decisions, clarifications and guidance from VCS and CCBA respectively and any other information and references relevant to the project activity’s resulting emission reductions. These documents are reviewed against the requirements of the VCS and CCBA respectively, including:

- VCS Program Guide version 3.6
- VCS Standard version 3.6 and other relevant requirements defined by VCSA
- AFOLU Requirements version 3. 5
- VCS Methodology VM 0015 version 1.1.
- VCS+CCB Project Development Process, v3.0
- Rules for the use of the Climate, Community and Biodiversity Standards, December 2013
- CCB Project Design Standards, Third Edition

TÜV SÜD has applied a rule-based approach for the verification of the project. The principles of accuracy, completeness, relevance, reliability and credibility were combined with a conservative approach to establish a traceable and transparent verification opinion.

The verification considers both quantitative and qualitative information on emission reductions. The verification is not meant to provide any consultancy towards the client. However, stated requests for clarifications, corrective and/or forward actions may provide input for improvement of the monitoring activities.

1.3 Level of assurance

The verification report expresses a conclusion with a reasonable level of assurance about whether the reported net anthropogenic GHG removals data is free from material misstatement. TÜV SÜD applied a materiality threshold of 1% with respect to omission or misstatements concerning reported quantities. This has been calculated based on the fact that the project is a VCS “Large Project”, generating more than 300,000 tons of GHG reductions per year and is hence subject to the 1% materiality threshold, as per VCS standard, section 5.3.1 4).

1.4 Summary Description of the Project

Project activity:	“The Bale Mountains Eco-region Reduction of Emission from Deforestation and Forest Degradation (REDD+) Project”
VCS project ID and Registry:	PL1340 (Project was not registered under VCS at the time of verification)
Project Participants:	Oromia Forest and Wildlife Enterprise (OFWE)
Location of the project:	Bale mountain ecoregion/Ethiopia. Location submitted in GIS shape files
Date of VCS registration:	<i>not yet registered</i>
Date of CCBA registration:	Posted on May 27st, 2014
Starting date of the crediting period:	1 st January, 2012

“The Bale Mountains Eco-region Reduction of Emission from Deforestation and Forest Degradation (REDD+) Project” (BMERP) project is a REDD + project located in the Bale Mountain eco-region in the state of Oromia in Ethiopia. The project area covers 261,053 ha. The project duration is 20 years. The project area is covered with moist and dry tropical forests that face an average deforestation rate (2000-2011) 2.5 % (IRL 2, 4). The eco-region is one of the 34 global biodiversity hotspots. The communities in the project region mainly depend on cultivation, livestock production and forest based income and thus, on the natural vegetation.

The main objectives are the avoided unplanned deforestation to ensure the high biodiversity and the importance of the region as “water tower” for about 12 Mio people in the surrounding regions and countries. The project will leverage a range of social and economic benefits to the local communities and thereby confront the ongoing deforestation. These include:

- Agricultural intensification and provision of economic alternatives to ensure the well-being of local communities
- Provision of alternative fuel wood and construction poles supply from newly established plantations on non-forest lands
- Forest Protection and Environmental Measures
- Strengthening enforcement of existing policies and law

- Strengthening the young and weak local institutions and structures for managing forest lands (Institutional Strengthening of the PFM Cooperatives and OFWE).

The baseline scenario in the project area is that, in the absence of the project, the remaining forest areas will shrink as the result of conversion to agricultural land by subsistence farmers with all negative effects to climate, community and biodiversity, mainly due to weak law enforcement.

If the project is implemented as planned it is expected to create emission reductions through avoided unplanned deforestation (AUD) of 25,776,421 tCO₂-equivalent that is omitted from being emitted in the project area over a 20-year period of time, which can lead to issuance of 21,909,958 VCUs within 20 years, considering the VCS risk buffer. The non-permanence risk is currently rated as 15% according to the VCS tool for assessing the non-permanence risk.

In the actual monitoring period is 01 Jan 2012 to 31 Dec 2015. In this period a net carbon emission reduction of 5,532,367 tCO₂-equivalent has been determined, which results in 4.072.512 VCUs excluding the 15 % buffer (IRL 22).

2 VALIDATION PROCESS, FINDINGS AND CONCLUSION

Not applicable, as the project is the first regular verification of the initial instance.

No gap validation is required; no methodology deviations were needed in the verification; and no new instances were added to the project activity.

2.1 Validation Process

Not applicable.

2.2 Validation Findings

2.2.1 Gap Validation

Not applicable.

2.2.2 Methodology Deviations

Not applicable.

2.2.3 Project Description Deviations

Not applicable.

2.3 Validation Conclusion

Not applicable.

3 VERIFICATION PROCESS

3.1 Method and Criteria

Verification Process

The verification process is based on the approach depicted in the VCS Standard documents.

Standard auditing techniques have been adopted for the verification process. The verification team performs first a desk review, followed by an on-site visit and the consideration of the comment received during the public stakeholder consultation, which results in the formation of a protocol that includes all the findings. The next step involves the evaluation of the findings through direct communication with the PPs and then finally the preparation of the verification report. This verification report and other supporting documents then undergo an internal quality control by the Certification Body "Environment and Energy" of TÜV SÜD, before final submission of the verification report.

Verification Team

The appointment of the verification team takes into account the technical area(s), sectoral scope(s) and relevant host country experience required amongst team members for verifying the ER achieved by the project activity in the relevant monitoring period for this verification.

The CB TÜV SÜD operates the following qualification levels for team members that are assigned by formal appointment rules:

- Assessment Team Leader (ATL);
- Verifier (V);
- Verifier Trainee (T);
- Technical Experts (TE).

The verification team consisted of the following members:

Name	Qualification	Coverage of scope	Coverage of technical area	Coverage of financial aspect	Host country experience
Eswar Murty	ATL	☒		☒	
Martin Seitz	V	☒	☒		
Addissu Almaw (on-site)	TE	☒			☒

Technical reviewer is Dr. Dhanya Nambiar. Dr. Dhanya Nambiar is covering the technical area 14.1 - forestry for the review.

3.2 Document Review

The VCS/CCBA Project monitoring and Implementation Report (version 01) was submitted by the PP to TÜV SÜD in June 2016, together with a set of supporting documents and spreadsheets. The PIR was assessed by the audit team based on all the relevant supporting documents. The aim of the assessment in the desk review was to:

- verify the completeness of the data and the information presented in the PIR; and
- check the compliance of the PIR with respect to the monitoring plan v.1 (IRL 5) and monitoring plan depicted in the registered PD (IRL 4) and verify that the applied methodology (and applicable tools) was followed.
- evaluate the data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

A complete list of all documents reviewed is available in annex 2 of this report. The final VCS/CCBA PIR is version 1.5, dated 14 Oct 2016.

3.3 Interviews

Between 18th and 22nd July 2016, TÜV SÜD performed interviews with project stakeholders and a physical site inspection to confirm relevant information and to resolve issues identified in the first document review. The table below provides a list of persons interviewed in this context:

Name	Organisation
Anshaa Kadiroo	Chairman
Mulugeta Lemenih (PhD)	Head of Forest, Farm Africa
Kubur Fatio	Vice Chairman of CBO
Girma Ayele	Project coordinator Farm Africa
Merga Diyesa	GIS Specialist
Rooba Nure	Secretary/Accountant
Salemariam Mezmur	REDD+ & PFM Advisor

All in all, 40 persons including community members and administrative staff in the project area have been interviewed in the course of the onsite visit (IRL 1).

3.4 Site Inspections

Between 18th and 22nd July 2016, TÜV SÜD performed a physical site inspection to:

- confirm the implementation and operation of the project; and
- review the sample design, measurement of sample plots and the data flow aggregating and reporting the monitoring parameters; and
- confirm the correct implementation of procedures for operations and data collection; and
- cross-check the information provided in the PIR documentation with other sources; and
- check the monitoring equipment against the requirements of the PD and the approved methodology, including calibrations, maintenance, etc.; and
- review the calculations and assumptions used to obtain the GHG data and ER; and
- identify if the quality control and quality assurance procedures are in place to prevent or correct errors or omissions in the reported parameters.

The site inspections were carried out including the physical inspection of a sub-set of the sample plots assessed as part of the PP's monitoring procedures (IRL 16).

3.5 Public Comments

The projected documents have been published on the CCBA websites. Comments by stakeholders were invited (4th August 2016 to 3rd September 2016). Seven comments were received for this project during the public comment period (IRL 25) and answered by the PP/Farm Africa (IRL 26) and assessed and commented by the audit team (Annex 1).

3.6 Resolution of Any Material Discrepancy

The objective of this phase of the verification process is to resolve any outstanding issues, which require clarification for TÜV SÜD's conclusion of the achieved GHG emission reduction. The findings raised as Forward Action Requests (FARs) (if any) indicated in previous reports (validation/verification) were dis-

cussed during this phase and, issues raised in the FARs were resolved, during communications between the PP and TÜV SÜD.

Concerns raised in the desk review, the on-site audit assessments and the follow up interviews and the responses provided for the raised concerns are documented in Annex 1 (verification protocol) to guarantee the transparency of the verification process.

A Corrective Action Request (CAR) is raised where TÜV SÜD identifies:

- non-conformities in monitoring and/or reporting with the monitoring plan and/or methodology;
- that the evidence provided is not sufficient to prove conformity;
- mistakes in assumptions, data or calculations that impair the ER;
- FARs stated during validation that are not solved until the on-site visit.

A Clarification Request (CL) is raised where TÜV SÜD does not have enough information or the information is not clear in order to confirm a statement or data.

A Forward Action Request (FAR) is raised where TÜV SÜD identifies that monitoring and/or reporting require special attention or adjustments for the next verification period.

Information or clarifications provided as a response to a CAR, CL or FAR could also lead to a new request.

VERIFICATION FINDINGS

4 GENERAL

4.1 Summary Description of the Project (G1)

Section 1.1 of the PIR (IRL 04) describes the climate, community, and biodiversity objectives of the project with sufficient detail. The objectives are congruent with the current state of project implementation based on observation made by the audit team during field inspections, document review and stakeholder interviews of project activities that have been implemented (IRL 01, 16). Among others, a FPIC-process has been implemented and monitored (IRL 14, 15, 21). The specific objectives of the project activities that have either been implemented and monitored at this stage or proposed for future implementation. Objectives of the project include:

Climate Objectives:

- Reduce CO2 emissions that result from avoided deforestation

Community Objectives:

- Agricultural intensification and provision of economic alternatives to ensure the well-being of local communities (IRL 4, 21)
- Provision of alternative fuel wood and construction poles supply from newly established plantations on non-forest lands (IRL 4, 11, 12);

Biodiversity Objectives:

- Forest Protection and Environmental Measures (IRL 14)

- Strengthening enforcement of existing policies and law (IRL 1, 4, 16)
- Strengthening the young and weak local institutions and structures for managing forest lands (IRL 1, 4, 15, 21)

4.2 Project Location (G1)

The proponent provides detailed information in compliance with the requirements of the applied standards concerning the project location and project area in the PIR and in supporting documents (IRL 04, 17). No changes were detected compared to the PD (IRL 2). The Bale Mountains eco-region in which the project area is located, lies between 5°22'–8°08'N and 38°41'–40°44'E within the Oromia Regional State in the Southeast Ethiopia. The boundaries including detailed location and size are provided as GIS files and include spatial depictions of project area, project zone, reference region, and leakage area. The project area size is 261,053 ha (IRL 2).

Due to its location in the Bale Mountains the project area covers a wide range of different climatic areas. Basic physical parameters including soil, geology, elevation and climate are provided (IRL 2, 4).

The audit team assessed the boundary during the onsite visit, and assessed the GIS files of the project boundary against GPS measurements and satellite images (IRL 16).

4.3 Conditions Prior to Project Initiation (G2)

The project proponent describes the types and conditions of vegetation in the project zone in detail. It includes two forest types, Moist and Dry Evergreen Montane Forest (IRL 10b). Information on communities living in the project zone and floral and faunal diversity, HCVs, and endemic species are also provided (IRL 4). Customary and legal property rights have been described. The Land of Ethiopia is a state property. Forests in Oromia including those in Bale eco-region are administered in the form of a concession by an autonomous government enterprise called OFWE. The community in the BMERP comprises different ethnic groups with the Oromia ethnic group predominant. Culturally the Oromia is agrarian practicing mixed crop-livestock systems.

No changes regarding the conditions prior to project initiation were detected during the onsite visit compared to the validation report. The audit team confirmed this information via field inspections and interviews with stakeholders (IRL 1, 16).

4.4 Project Proponent (G4)

Project Proponent as per VCS/CCBA PIR is the Oromia Forest and Wildlife Enterprise (OFWE). OFWE has been identified as being fully responsible for design, implementation, and management of the VCS/CCB project activity.

Contact details are provided in the PIR.

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ofweredd@gmail.com; Website: www.oromiaforest.gov.et

4.5 Other Entities Involved in the Project (G4)

Other entities involved as implementation partners are:

- Farm Africa London
- SOS Sahel Ethiopia

Farm Africa is in collaboration with SOS Sahel project implementation partner and provides technical assistance. Contact details are provided in the PIR (IRL 4).

4.6 Project Start Date (G1)

The project start date is defined as the 1 January 2012. Different activities and projects took place already earlier to this date, but the year 2012 marks:

- the actual completion of establishment of CBOs (Community based Organizations) across the eco-region and official start of operation/implementation of the forest management plan on the ground that are meant to lead to emission reduction or avoidance of deforestation;
- the start of the consultation/FPIC process and negotiations concerning the sharing of benefits between community and government parties, and
- the start of the PDD development processes

No changes regarding the project start date were detected during the onsite visit compared to the validation report. The audit team confirmed this information via field inspections and interviews with stakeholders (IRL 1, 16).

4.7 Project Crediting Period (G3)

The crediting period is 20 years, starting on 01 January 2012 until 31 December 2031. Information on implementation schedule, indicating key dates and milestones in the project's development are provided in section 1.6, table 3 of the PD. The project is designed and implemented based on the forest management agreement reached between local forest adjacent communities and forestry authority. This agreement to continue the forest management practices is without temporal limitation (IRL 2, 4).

No changes regarding the project crediting period were detected during the onsite visit compared to the validation report. The audit team confirmed this information via document review, field inspections and interviews with stakeholders (IRL 1, 16).

5 IMPLEMENTATION OF DESIGN

The project activity is completely operational and the same has been confirmed on-site.

The verifier confirms, to the best of his knowledge, that the GHG emission reductions generated by the project have not become included in an emissions trading program or any other mechanism that includes GHG allowance trading. Furthermore, confirms that the project has not received or sought any other form of environmental credit, or has become eligible to do so since validation or previous verification; and that the project has not participated or been rejected under any other GHG programs since validation or previous verification.

5.1 Description of the Project Activity (G3).

The project is designed to achieve multiple outcomes that bring climate, biodiversity and community benefits (IRL 2). The activities therefore are designed to consolidate improved landscape and forest managements by accessing REDD+ finance. This is meant to ensure sustainable financing of the various natural resources management activities planned to reduce deforestation and forest degradation and contribute to sustainable rural development in the eco-region.

The project seeks to create emissions reductions by reducing the amount of deforestation of tropical forests, that would be occur in the baseline scenario. The main drivers are identified as expansion of agricultural activities by small-holder farming into forest, fuel wood and construction wood collection from the forest for household consumption and market and intermittent incidence of forest fires. The main roots for these are absence of economic alternatives to ensure the well-being of local communities, absence of alternative fuel wood and construction poles supply from non-forest lands, weak enforcement of existing policies and laws and young and weak local institutions and structures for managing forest lands (IRL 2, 4, 21). This could be sustained during the onsite visit of the audit team by visual inspection, stakeholder interviews and review of documents.

Main project activities are described as:

- Agricultural intensification and provision of economic alternatives
- Provision of fuel efficient technology and alternative supply wood for fuel wood and construction materials from non-forest lands
- Implementation of sustainable forest management
- Conservation and protection by supporting effective law enforcement
- Institutional capacity building for government forest institutions and Joint Forest Management (JFM) community organisations.

No changes regarding the project activity were detected during the onsite visit compared to the validation report. The audit team confirmed this information via document review, field inspections and interviews with stakeholders (IRL 1, 16).

5.2 Management of Risks to Project Benefits (G1)

The project proponent identifies risks in PIR Section 2.3 and in the Non-Permanence Risk Report (IRL 03). The main natural risk is fire, but on low risk rating level (IRL 2 4). As part of the mitigation measures fire brigades are being established and firefighting equipment has been distributed to the communities (IRL 1, 16). Human induced risks are also identified as weak law enforcement and low institutional capacities. The effects to the climate, community and biodiversity benefits are described and mitigation measures were identified and their establishment is ongoing. This has been confirmed by the audit team during onsite visit by field inspection, interviews and document review. In the Non-Permanence Risk Report (IRL 03) following risk scores have been identified: Internal Risk = 7; External Risk = 7; Natural Risk = 7, Total Risk = 15. (IRL 3).

5.3 Measures to Maintain High Conservation Values (CM2)

The project proponent provided detailed information on High Conservation Values (HCV) in the categories natural, scenic, socio economic and cultural including measures to protect them in the PIR section 2.4. The implementation of the REDD+ project favours biodiversity conservation by its nature to avoid deforestation and to protect the existing forest ecosystems. The Eastern Afromontane, in which the Bale mountain ecoregion lies, has been designated as one of the 34 biodiversity hotspots worldwide (IRL 2) due to its exceptionally high levels of biodiversity and threats. Over 90% of the original habitat of Eastern Afromontane has been lost or significantly degraded. The Bale eco-region is one of the few places that represents and significantly contributes to the conservation of biodiversity of such local, national, regional and global significance. The local communities have strong traditional practices of managing forests and other communal resources. The project integrates these social, economic and cultural values and institutional arrangements such as Participatory Forest Management (PFM) by Community based Organisations (CBO) in its sustainable forest management endeavours (IRL 2, 4, 14, 15, 21).

The audit team confirmed this information during onsite inspection via document review, field inspections and interviews with stakeholders (IRL 1, 16). No significant material discrepancies between project description and project implementation have been detected.

5.4 Project Financing (G1)

The project proponent provided information of the project financing in the PIR section 2.5. The three main sources of project finance are described as revenues from emissions reductions, revenue generated from sustainable management and forest based (mainly NTFPs) business development and OFWE's annual budget allocation to the management of Bale Mountains Forest. Furthermore, the BMERP has been developed with the financial support of grants from the Norwegian Embassy and the European Union secured by Farm Africa/SOS Sahel, and the on-going support of OFWE (IRL 2). These have already covered considerable part of the early investments before carbon credits can be verified and sold. Respective documents like budget and activity plans and an investment analysis have been assessed by the audit team and verified during validation.

No changes regarding project financing were detected during the verification onsite visit compared to the validation report. The audit team confirmed this information via field inspections and interviews with stakeholders (IRL 1, 16).

5.5 Employment Opportunities and Worker Safety (G3)

Information concerning the employment opportunities and workers' safety is provided in the PIR section 2.6. It includes a capacity building plan and a work safety implementation plan and a documentation of already implemented and distributed measures, activities and materials. An agreement between OFWE and the "Oromia Labour and social Affairs Agency" has been signed to assure that among others the regulations concerning work safety are defined and assured. Trainings provided to workers are partly documented in training reports (IRL 2, 4). The audit team confirmed this information during verification site visit by document review, field inspections and interviews with stakeholders (IRL 1, 16, 21). No significant material discrepancies between project description and project implementation have been detected.

5.6 Stakeholders (G3, G5)

The Bale REDD project is the pioneering REDD+ initiative in Ethiopia and widely discussed on national scale. This includes among others: OFWE, which is the governmental organization in charge of managing forests. At the federal level the Ministry of Agriculture (MoA), Ministry of Environment and Forests (MEF) and the national REDD secretariat housed in the ministry (IRL 2, 4) were involved. At the regional state level, the project has the support and approval from the Regional State of Oromia where the project is located (IRL 16). Communities are actively involved in the project activity by Joint Forest Management Cooperation's based on Community Based Cooperatives (IRL 14, 15). An FPIC process was established to involve the communities from the beginning of the project (IRL 2, 4). Conflict solution structures are implemented. Respective documents and information has been verified during onsite visit by interviews with community members and officials on different levels (IRL 1, 16). No significant material discrepancies between project description and project implementation have been detected.

6 LEGAL STATUS

6.1 Compliance with Laws, Statutes, Property Rights and Other Regulatory Frameworks (G5)

The project proponent has provided a detailed information of applicable laws in section 3.1 of the PIR. The audit team included team members familiar with the national laws and regulations identified (IRL 30, 31, 32, 33). A Letter of No Objection issued by the Environmental Protection Agency of the Federal Democratic Republic of Ethiopia has been provided (IRL 34). Conformance with laws and regulations was confirmed through field observations and interviews (IRL 1, 16).

6.2 Evidence of Right of Use (G5)

The project proponent has provided a detailed information on evidence of use rights in section 3.2 of the PD. Per Ethiopian Law, all land is state owned. An assessment has been made and discussed in a detailed Legal Due Diligence Report (IRL 30) prepared by Climate Focus and Ethiopian Counsel. This report, includes "a standalone legal opinion regarding ownership of carbon credits from the project under Ethiopian law", issued by the "Ethiopian Civil Service College Institute of Federalism & Legal Studies". The rights of administration and use were partly transferred to the communities via the Joint Forest Management Agreements (JFMAs) (IRL 14, 15, 30, 35, 29). Respective information has been cross-checked by the audit team during onsite visit for the randomly selected communities of Deneba, ChiriMekona Chefe and with the head of the Oromia Forest and Wildlife Enterprise Bale Branch. No significant material discrepancies between project description and project implementation have been detected.

6.3 Emissions Trading Programs and Other Binding Limits (CL2)

The project proponent states in the PD under section 3.3 that it has not and will not be seeking registration under other GHG programs other than the VCS. The audit team has confirmed that the project has not been registered with other voluntary carbon standards (Plan Vivo) which potentially accept REDD credits.

6.4 Participation under Other GHG Programs (CL2)

The project proponent states in the PD under section 3.4 that the project activity has not been registered nor is seeking registration under any other GHG program. The audit team did not find any indication that the project has been registered or is seeking registration under any other GHG program.

6.5 Other Forms of Environmental Credit (CL2)

There is no indication provided in the PD under section 3.5 that the project activity uses any other form of environmental credits. The audit team did not find any indication of any form of environmental credits by e.g. checking CDM and Plan Vivo databases.

6.6 Projects Rejected by Other GHG Programs (CL2)

There is no indication provided in the PD under section 3.6 that the project activity has been rejected by other GHG Programs. The audit team did not find any indication of any form of environmental credits by e.g. checking CDM and Plan Vivo databases.

6.7 Respect for Rights and No Involuntary Relocation (G5)

The project proponent has provided a description in section 3.7 of the PIR regarding the conducted FPIC process and other stakeholder consultations. The project does not require or involve the involuntary relocation of people or of their livelihood activities but rather involves the communities actively in the forest management by establishing participatory forest management agreements on the basis of community based organizations (IRL 15, 16, 24,). This has been confirmed by the audit team via field inspection, document review and interviews with members of local community's and authority representatives.

6.8 Illegal Activities and Project Benefits (G5)

The project proponent has provided a detailed description in section 3.8 of the PD explaining illegal activities and project benefits. Thereafter the forests in the eco-region were exposed to a near open access situation due to lack of dedicated local institutions, weak government forest sector administration, poor law enforcement and lack of empowering and engaging local community in management as well as benefit sharing generated from forest products sales. As a result, the forests have suffered from illegal timber harvest and sale as well as farmland encroachment. The project activity involves strengthening law enforcement by supporting OFWE. It also gives the right to use and maintain the forest resources (IRL 38) to the communities based on the Participatory Forest Management Agreements (PFM 37). Finally, it shares the benefits out of the forests with these communities (IRL 39). Hence it can be expected that the destruction of forest will be reduced in a significant way. This has been confirmed by the audit team via field inspection, document review and interviews with members of local community's and authority representatives (IRL 16).

7 APPLICATION OF METHODOLOGY

7.1 Project Description Deviations

There are no validated methodology deviations.

Minor deviations from the PD are described in section 5.3 concerning monitoring frequency. This includes a change in the monitoring period of the deforestation monitoring from 1 year to 4 years. Further information is provided in Appendix 1. The deviation does not impact the applicability of the methodology, additivity or the appropriateness of the baseline scenario, and the project remains in compliance with the applied methodology. This has been verified by the audit team through document review (IRL 02, 04)

7.2 Baseline Scenario (G2)

Section 4.4 of the PIR provides a detailed description of the identification of the baseline scenario in line with the requirements of the applied methodology, respectively the “Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other land use (AFOLU) Project Activities”. The baseline scenario is identified as conversion of forest to cropland and pasture for subsistence uses mainly by resident local smallholder farmers and migrant smallholder farmers without seeking permission. This is made possible due to weak law enforcement. Detailed description is provided in the additionality section 4.5 of the PIR. Subsections of Section 4.5 identify the specific climate scenario, community scenario, and biodiversity scenario in compliance with the methodology applied (IRL 16, 40, 41, 42).

The analysis of historical land use and land cover change was assessed as follows:

Analysis of historical land use and land cover change

For the analysis of the land use and land cover change of the reference region for the reference period (2000-2005-2009 and 2011) medium resolution multi-temporal satellite imagery were used and validated against a combination of high-resolution satellite images. A description of the assessment and the images used is provided in the PD and the detailed assessment is described in the “Bale Mountain REDD+ project: Methodological Land-Use Change (LUC) Annex” prepared by the University of Oxford, 2013 (IRL 43).

For the assessment, the land-cover change analysis (IRL 41) was used in combination with an evaluation of Landsat images. Due to the medium resolution of the satellite imagery use and to conform to the forest definition of Ethiopia, areas identified as forests smaller 0.9 ha were conservatively excluded from the forest cover. Six classes were identified for initial land cover classification: Afro-alpine grassland, Erica shrub, woodland and agricultural land, which were combined and classified as non forest land and the two remaining forest types, dry evergreen forest and moist evergreen forest (IR 23).

Three land-use and land-cover initial classes and two possible combinations of land-use and land-cover change categories namely dry forest to non-forest and moist forest to non-forest categories were identified and are described.

The analysis of the historical land-use and land-cover change was conducted by the stepwise approach in compliance with the methodology. It includes the analysis and the pre-processing, the interpretation and classification and the post processing of the images. The years to be analysed were defined as 2000, 2005, using images from Global Land Cover Facility (GLCF) and 2009 and 2011 using Landsat 5 images including some Landsat 7 images for gap filling due to clouds. The main tools used for pre-processing were GRASS and R's “landsat” package (IRL 43). Land cover change maps were provided for 2000-2005, 2005-2009 and 2009-2011 in Bale eco-region. Benchmark forest maps were generated in line with methodology requirements for the years 2000, 2002, 2009 and 2011 using moist and dry forest class categories and are presented and specified in the „Bale Mountain REDD+ project: Historical Land-Cover Change and Projected Deforestation Modelling report“ (IRL 2013).

Map accuracy assessment resulted in an overall and forest class accuracy of over 80 % in compliance with the methodology requirements. For grassland (2009) and agricultural land (2000) the accuracy value is 77 %. This value was considered as acceptable as the two classes form among others non forest areas

and therefore does not interfere with the accuracy of forest areas. The results were presented in the PD table 18. The audit team confirms compliance with VCS requirements.

The process of the LU/LC- change analysis is provided in detail in the “Bale Mountain REDD+ project: Methodological Land-Use Change (LUC) Annex” (IRL 43). The audit team assessed the data and reports provided and confirms consistency with methodology and standard requirements.

Analysis of agents, drivers and underlying causes of deforestation and their likely future development

The stepwise approach was followed in compliance with the methodology:

The main agents of deforestation are recognized as resident local smallholder farmers and migrant smallholder farmers. The proportion of migrant farmers as agents of deforestation is described as of marginal significance but it can differ considerably by district (woreda) and time. Specific information is provided and evidence provided (IRL 10b, 40, 41, 44).

Key drivers of deforestation are identified as agricultural expansion, unsustainable firewood and charcoal production, which were due to population growth-factors correlated with location of deforestation during the historical reference period are presented in the PD. The description for the identification of the two sets of deforestation drivers does not follow in detail the methodology approach due to the conditions set in the project activity. The dominant agent of deforestation, the resident local smallholder farmers, is present throughout the reference region. As more significant, the stratification of the baseline was based on the both forest types due to their differing rates of deforestation and differences in access by the agents. Nevertheless, the overall goal “to identify the immediate cause of deforestation” is sufficiently described. This has been confirmed by the audit team via field inspection, document review and interviews with members of local community’s and authority representatives (IRL 10b, 41, 44, 45).

Underlying causes are described as population growth, weak law enforcement, lack of regulation and policy implementation guidelines on forestry, poverty/low income, lack of alternative energy source, lack of construction materials outside forest resources and lack of education/awareness. Respective data is presented in table 21 in the PD. This has been confirmed by the audit team via field inspection, document review and interviews with members of local community’s and authority representatives (IRL1, 16).

The analysis is based on the historical relationship between the main agent groups, key drivers and underlying causes. The results were confirmed by the audit team via field inspection, document review and interviews with members of local community’s and authority representatives (IRL 10b, 45).

Due to the lack of availability of high resolution data it was not possible to provide conclusive evidence. Therefore, an historical average approach for the quantitative projection of the future deforestation has been adopted in line with methodology requirements.

Baseline scenario with respect to Biodiversity

The Bale Mountain eco-region is part of the Eastern Afromontane biodiversity hotspot, which is recognized as one of the 34 biodiversity hotspots worldwide (IRL 46). Over 90% of the original habitat of Eastern Afromontane has been lost or significantly degraded. The Bale Eco-region is one of the few places

that can represent and significantly contribute to the conservation of biodiversity of such local, national, regional and global significance. The effects of the without project scenario with its proceeding deforestation, that would seriously damage the fragile and unique ecosystem are described. (IRL 14, 16, 40, 41, 46). The audit team confirmed this via field inspection, document review and interviews with members of local community's and authority representatives.

Baseline scenario with respect to communities

Communities living in and around Bale Mountains eco-region are totally dependent on the Bale Mountains eco-region for their livelihoods and livestock grazing and water. Ongoing deforestation effects towards the communities are described in terms of water catchment, NTFPs like coffee and honey and local tradition. Detailed analysis and descriptions are provided in related documents (IRL 16, 18, 40, 41, 42, 45, 47, 48, 49, 50). The audit team assessed the provided documents and confirmed them via field inspection, document review and interviews with members of local community's and authority representatives (IRL1, 16).

7.3 Additionality (G2)

The additionality of the project was presented in the PD following the most recent approved "Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and other Land Use (AFOLU) Project Activities", VT 001 version 3.0 using option II, investment comparison analysis. An investment comparison analysis (IRL 51) was applied. It has been demonstrated that the GHG removals due to the project activity are additional to any that would have occurred in the absence of the project activity.

Furthermore, the additionality analysis was discussed onsite in depth with the project team. Interviews on this topic were carried out with the community members during the field visit (IRL 1, 16). The data, rationale, assumptions, justifications and documentation provided were checked using local knowledge and sectoral and financial expertise. Based on the aforementioned approach, TÜV SÜD confirms that the documentation provided is appropriate for this project and the project still satisfies the criteria's of G2.2. Further analysis of the additionality is summarized in the subsequent sections:

Identifications of alternatives

The objective and output of the project is to conserve the forests of the Bale Mountain eco-region as foundation for a sustainable biodiversity and community development. Relevant alternatives (land use scenario) identified in the context of the additionality test are:

- The pre-project land use continues; conversion of forest land to other land uses (Coffee, maize, enset, wheat/barely)
- OFWE to increase its scope of forest management without benefit of sales of carbon credits.

The audit team confirms that all relevant VCS requirements, including relevant national and sectoral policies and circumstances (IRL 30, 32, 52), were identified correctly and taken into account in the definition of the baseline scenarios. The list of identified alternatives is considered to be complete and in line with relevant national and sectoral policies and circumstances. TÜV SÜD determined that no reasonable al-

ternative land use scenario was excluded. Based on the validated assumptions TÜV SÜD considers that the identified baseline scenarios are reasonable.

Investment comparison analysis

The project participants used an investment comparison analysis in order to demonstrate the additionality of the project. Net Present Value (NPV) was selected as the most suitable financial indicator to compare alternatives to the implementation of the project. Costs and revenues included in the investment analysis for cultivating enset, wheat, barley and maize have been provided and assessed onsite by the audit team. Documents of the Norwegian Embassy and the European Union assuring financial support to the project have been provided and assessed by the audit team (IRL 53, 54). The documents prove that the purpose of the sponsoring is the support of a carbon project with potential generation of carbon credits. The audit team considers all costs and revenues as presented in the investment analysis as reasonable (IRL 51).

Common practice analysis

The region for the common practice analysis is the geographical area Bale Mountain eco-region in Ethiopia. The chosen geographical area has unique characteristics in regard to forest structure, population structure and ethnic groups. There are small scale community based afforestation/reforestation forest projects, which due to lack of funding, are mainly not properly implemented:

- Humbo Ethiopia assisted natural regeneration project (CDM and CCBA validation approved)
- Sodo community managed reforestation project (CCBA validation approved, CarbonFix prevalidated)
- Bole community managed reforestation project Oromo (CCBA undergoing validation, not listed under VSC yet)

None of these carbon projects are REDD project activities.

According to the reviewed evidence and interviews conducted with community members and representatives of the authorities as well as observations made during the field inspections, the audit team confirms that no similar activities are known of in the geographical area of the project (IRL 1, 16). Hence, the project still satisfies the criteria's of G2.2.

8 QUANTIFICATION OF GHG EMISSION REDUCTIONS AND REMOVALS

8.1 Accuracy of GHG Emission Reduction or Removal Calculations (CL2, CL3)

Compliance of the Monitoring Plan with the Monitoring Methodology

The monitoring plans provided in the PD (IRL2) and in the Bale Mountains Eco-region REDD+ Project - Monitoring Plan (IRL 5) is in accordance with the approved methodology VM0015 as well as all applicable tools, applied by the VCS project activity.

Compliance of the Monitoring with the Monitoring Plan

The monitoring has been carried out in accordance with the monitoring plan presented in the registered PD. All parameters contained in the monitoring plan were reviewed by the audit team respectively and found to be monitored according to the registered PD. A minor deviation from the monitoring plan is described in section 5.3 concerning monitoring frequency. This includes a change in the monitoring period of the deforestation monitoring from 1 year to 4 years. Further information is provided in Appendix 1. The deviation does not impact the quantification of the GHG Emission reductions and removals and the project remains in compliance with the applied methodology. This has been verified by the audit team through document review (IRL 02, 04). Data and parameters used to calculate the GHG emission reductions are listed in Annex 1.

Assessment of Data and Calculation of Greenhouse Gas Emission Reductions

According to the deforestation analysis report (IRL 10) 86 testing points were chosen for testing of LULC classification. During the onsite visit, the audit team randomly chose 39 GPS point in different location in the two different strata of moist and dry forest containing project area, leakage belt and reference area to verify the satellite image analysis. Out of this, 7 of the 86 (8%) testing points were crosschecked to verify the analysis. All testing points match with the satellite image analysis (IRL 16, 18). Among other points checked next to the testing points discrepancies observed led to One corrective action request (CAR 2). It later was closed by the audit team as the PP providing an updated satellite image analysis (IRL 10) which could be verified by the audit team through information gathered during the onsite visit (IRL 16, 18). Further detailed information is provided in Annexe 1.

Data was available and parameters were monitored in accordance with the registered monitoring plan.

The audit team confirms that the methods and formulae used to estimate the baseline and project emissions are appropriate. The same was done in accordance with the methods and formulae described in the registered monitoring plan and applicable methodology.

The audit team confirms that the monitoring and implementation report includes all parameters and the monitored data at the intervals required by the methodology and PDD.

The audit team confirms that all the assumptions, emission factors and default values have been correctly justified. All the emission factors and default values are explicitly mentioned in the monitoring report.

In all cases, the audit team assessed the procedures followed by the PP in order to acquire, collate, transpose and process the data sets. The audit team found that the GHG emission reductions were quantified correctly in accordance with the project description and the applied methodology as well as all the applicable modules and tools.

8.2 Quality of Evidence to Determine GHG Emission Reductions or Removals

Among several evidence items submitted, the following relevant and reliable evidence material was used by the audit team during the verification process:

- Deforestation Analysis Report (IRL 10)
- Satellite analysis data/GIS files (IRL 17, 19)
- Calculation spreadsheets (IRL 09, 22).
- Other relevant documents (IRL 2, 4, 5, 10b, 16, 18)

Sufficient evidence covering the full verification period in the required frequency is available to validate the figures stated in the final PIR. The source of the evidence was discussed in chapter 3 of this report.

The monitoring report's figures were checked by the audit team against the raw data. The data collection, transcription and processing system meets the requirements of the monitoring plan as per the methodology in terms of sufficiency of the quantity and appropriateness of quality of the evidence used to determine the GHG emission reductions.

8.3 Management and Operational System

The management system for monitoring and reporting of the PPs were discussed during the onsite visit and were found to comply with good practice in regard to organisational structure, responsibilities and competences and QA/QC. Skills required for the monitoring of the project are available (IRL 4, 16).

8.4 Climate Change Adaptation Benefits (GL1)

The Project Proponent describes climate change adaption benefits in the PD and PIR. The sensitivity and the uniqueness of the Bale Mountain eco-region, in which the project area is located is obvious (IRL 46). It borders the Bale Mountain National Park, which lies on an altitude of up to more than 4000 m. The size of the project area of 261,053 ha and its location on the slopes of the Bale mountain massif have undoubtedly a severe influence for the hydrological system and thus influence the life of approximately 10 – 12 Million people depending on the water resources (IRL 48, 49). The REDD+ project activity proves as its main aspect the positive climate change adaptations. Land use scenarios are identified and justified (IRL 10, 10b). The Project management activities implemented aim for sustainable forest and land management that reduce deforestation while improving livelihoods through increasing revenue for the communities. These are empowered to take over more responsibility for the natural resources by community based organization and are supported by the Oromia Forest and Wildlife Enterprise (OFWE). The audit team confirmed the implementation of the project activities and its positive impacts to the wellbeing of the communities and biodiversity as described in the PIR by document review and during the onsite visit by field inspections and interviews with various persons and community based organizations (IRL1, 16). Monitoring procedures and indicators are described in the Monitoring Plan (IRL 5).

During validation, the analysis provided for Climate Change Adaptation Benefits was evaluated as partly substantiated by academic references or other appropriate sources specific to the project zone (IRL 57, 58). At verification, the audit team concluded by considering all relevant information provided by the project team and collected during field visits and interviews held with a variety of community based organizations that the project demonstrates gold level climate change adaptation benefits.

9 COMMUNITY

9.1 Net Positive Community Impacts (CM2)

Community groups identified are actively involved in the project activity as described in the PD (IRL 2). Respective information concerning the implementation of the various project activities has been provided in detail in the PIR and supporting documentation including among other a participatory rural upraising (PRA) (IRL 4, 12, 14, 15). Activities include the implementation of Joint Forest Management (JFM) agreements (IRL 35) and the benefit sharing modalities (IRL 39) with communities in the project zone. Among others, the JFM agreements provide the communities with the necessary authority to manage the

forests within the system of the established Community Based organizations more independently. As the REDD+ project aims to reduce the deforestation of the existing forest by implementing sustainable forest management on community based organisations it therefore enhances all types of HCVF. The audit team assessed the provided documents and confirmed the implementation via field inspection, document review and interviews with members of local community's and authority representatives (IRL 1, 16).

9.2 Offsite Stakeholder impacts (CM3)

Not any negative social and/or economic impacts on the stakeholders' due to the project activities are expected. The implementation strategy of the project is described as Participatory Forest Management (PFM), which will ensure participation of all identified stakeholders that are anticipated to be affected by the project activities. An FPIC process has been established and described in the PD. Minor negative offsite effect due to seasonal grazing of livestock of outside individuals in forest have been included in PFM/JFM agreements and are therefore officially under control of local communities. As mitigation measures the communities officially allow the "outsiders" to use the forest as a pasture for their cattle during the dry season assuming that the forest will not sustainable damaged. Therefore, no net negative impacts on the well-being of other stakeholder groups were expected. The monitoring of the impacts was executed in line with the monitoring plan (IRL 5, 6, 11, 14, 15, 21, 23). The audit team assessed the provided documents and confirmed it via field inspection, document review and interviews with members of local community's and authority representatives (IRL 1, 16).

9.3 Exceptional Community Benefits (GL2)

The project proponent describes the projects exceptional community benefits as a comprehensive set of community approaches that will effectively bring benefits to the poorer sections of the local community, in a country that is one of the poorest in the world. The project itself is community based and all members regardless of gender can participate and benefit from it. The FPIC process followed by PRA did not show any significant negative aspects. Improved cooking stoves have already been provided to some of the households in the communities'. In this context, special attention is also drawn to the inclusion of women headed households. Women were actively considered in the FPIC process and are also present in the CBOs. (IRL 5, 6, 11, 14, 15, 21, 23).

During validation, a Forward Action Request (FAR 1) was raised to provide further evidence at verification according indicator GL2.4 (CCB-Standard 3rd Edition) that any poorer and more vulnerable households are identified and not negatively affected by the project (GL2.4 and GL 4.5.). Respective information has been provided by the PP (see annex 1 for details). The audit team confirmed the active involvement of women in the project during the onsite visit in July 2016 in several interviews held with women as part of the CBOs and houses visited with improved cooking stoves. The comments received did not contain any information that could lead to the impression that women are negatively affected by the project activity rather than positive aspects to women living conditions.

The audit team assessed the provided documents and confirmed it via field inspection, document review and interviews with members of local community's and authority representatives (IRL 1, 16).

10 BIODIVERSITY

10.1 Net Positive Biodiversity Impacts (B2)

Net positive biodiversity impacts are described in detail in the PD and in the PIR. The project is a REDD+ project activity and therefore aims to protect the unique forest ecosystems of the Bale Mountains, which is recognized to host one of the highest incidences of floral and faunal endemism of any terrestrial habitat in the world (IRL 54, 64). Under the without project scenario 32 % of the Bale Mountain Forests will be lost by 2031. This is supposed to be avoided by the project activity. No HCV will be negatively affected as the project is a REDD+ project and therefore aims to avoid deforestation that would take place in the baseline case. No planting of exotic species is foreseen in the project area (REDD project) with the exception of minor size firewood plantations established around the villages (*Cupressus lusitanica* and *Eucalyptus* species) in the project zone. Monitoring of the biodiversity impacts is in line with the monitoring plan and foreseen to be executed every 3 – 5 years (IRL 5). The audit team assessed the provided documents and confirmed it via field inspection, document review and interviews with members of local community's and authority representatives (IRL 1, 16).

10.2 Offsite Biodiversity Impacts (B2)

No negative offsite biodiversity impacts are described and expected to occur within the project zone due to the implementation of the project activity. The audit team confirmed it via field inspection, document review and interviews with members of local community's and authority representatives (IRL 1, 16).

10.3 Exceptional Biodiversity Benefits (GL3)

A list of critically endangered and endangered mammals that are found within the project zone is provided in the PD and PIR. It includes among many other faunal and floral species the endemic Ethiopian wolf, and the Mountain nyala (IRL 55). It also harbours the extremely rare Ethiopian lion, which is according to new scientific research genetically different of the other African wild lion populations (IRL 56). Monitoring is in line with the requirements described in the monitoring plan (IRL 5). There are no changes since validation. The audit team assessed the provided documents and confirmed it via field inspection, document review and interviews with members of local community's and authority representatives (IRL 1, 16).

11 VERIFICATION CONCLUSION

TÜV SÜD South Asia Pvt. Ltd. performed the first periodic verification of the VCS and CCBA project: "Bale Mountains Eco-region - Reduction of Emission from Deforestation and Forest Degradation (REDD+) Project". The verification is based on the currently valid documentations of the VCS and CCBA. The management of Oromia Forest and Wildlife Enterprise in collaboration with Farm Africa signs responsible for the preparation of the GHG emissions data and the reported GHG emission reductions on the basis set out within the project's Monitoring Plan indicated in the VCS/CCB Project Description version 3.5, dated 27 June 2016 and the applied VCS Methodology VM 0015 version 1.1

The verifier can confirm that:

- the development and maintenance of records and reporting procedures are in accordance with the registered monitoring plan;
- the project is operated as planned and described in the project design document;
- the monitoring system is in place and generates GHG emission reductions data;

- the GHG emission reductions are calculated without material misstatements;
- the monitoring plan in Monitoring and Implementation Report is as per the PD and monitoring plan;
- the monitoring plan in the PD is as per the applied methodology.

Our opinion is based on the project's GHG emissions and resulting GHG emission reductions reported, which have been both determined through the valid and registered project's baseline, its monitoring plan and its associated documents.

Pune, 30 January 2017

Eswar Murty

Certification Body "Environment and Energy"
TÜV SÜD South Asia Pvt. Ltd.

Based on the information we have seen and evaluated, we confirm the following statement:

Reporting period VCS: From 01-01-2012 to 31-12-2015

Verified GHG removals in the above reporting period:

Year	Dry forest (tCO ₂ e)	Moist Forest (tCO ₂ e)	Combined (tCO ₂ e)	Ex post buffer credits (15%)- annual	Ex post VCUs tradable- annual
2012	325,696	1,125,535	1,451,231	217,685	1,233,546
2013	302,348	1,102,033	1,404,381	210,657	1,193,723
2014	280,773	1,079,042	1,359,814	203,972	1,155,842
2015	260,380	1,056,562	1,316,941	197,541	1,119,400
Σ			5,532,367	829,855	4,702,512

GHG Emission Reductions or Removals (after uncertainty)	tCO ₂ e
Baseline Emissions (including leakage)	9,384,941
Project Emissions	3,852,574
Emission reductions	5,532,367
Emissions reductions withheld in risk buffer	829,855
Net GHG emission reductions or removals	4,702,512

Reporting period CCBA: From 01-01-2012 to 31-12-2015

CCB STANDARDS CRITERIA CHECKLIST:

GENERAL SECTION

CONFORMANCE

G1. Original Conditions in the Project Area (Required)	YES X	NO __
G2. Baseline Projections (Required)	YES X	NO __
G3. Project Design and Goals (Required)	YES X	NO __
G4. Management Capacity and Best Practices (Required)	YES X	NO __
G5. Legal Status and Property Rights (Required)	YES X	NO __

CLIMATE SECTION

CL1. Net Positive Climate Impacts (Required)	YES X	NO __
CL2. Offsite Climate Impacts ("Leakage") (Required)	YES X	NO __
CL3. Climate Impact Monitoring (Required)	YES X	NO __

COMMUNITY SECTION

CM1. Net Positive Community Impacts (Required)	YES X	NO __
CM2. Offsite Community Impacts (Required)	YES X	NO __
CM3. Community Impact Monitoring (Required)	YES X	NO __

BIODIVERSITY SECTION

B1. Net Positive Biodiversity Impacts (Required)	YES X	NO __
B2. Offsite Biodiversity Impacts (Required)	YES X	NO __
B3. Biodiversity Impact Monitoring (Required)	YES X	NO __

GOLD SECTION

GL1. Climate Change Adaptation Benefits (Optional)	YES X	NO __
GL2. Exceptional Community Benefits (Optional)	YES X	NO __
GL3. Exceptional Biodiversity Benefits (Optional)	YES X	NO __

APPENDIX 1:

Checklist of the “Verified Carbon Standard” version 3.5, Requirements Document 25 March 2015, v3.4 using VCS methodology VM0015 version 1.1 “Methodology for Avoided Unplanned Deforestation” and CCBS Third Edition.

VCS Requirement	Ref	Verification Findings	Draft Conc I	Final Conc I
0. Formal Requirements				
Are all formal requirements met?	4	The PIR has been send to CCBA for public consultation. It is not yet published on the CCBA web platform for PC. The project is listed under PL 1340 in the VCS project pipeline. <u>Corrective action request 1</u> The Public Consultation Period for the Verification has not been initiated yet due to required changes in the PIR mainly concerning the adaptation of the report in respect of the update to the CCBA Standard Third Edition. Comments, that will be received during the Public Consultations period shall be considered. <u>Clarification Request 1</u> Assure, that all aspects of the CCBA Standard 3 edition are covered and, as per page 20 of the <i>Rules</i>, the PIR clearly identifies which information pertains to which of the <i>CCB Standards</i> criteria and indicators by the use of sub-headings or other cross-referencing. Assure, that all relevant information concerning project implementation is included and sustained with evidence. Where data from monitoring is available, include the Project impact information, sustain with respective objec-	CAR CL	✓

		tive evidence and clearly reverence the supporting documents in the PIR (see Rules of the Use of CCBS 3rd edition, page 18 - 20). The PIR does not need to include information on indicators, that has not changed from the validated PD. As the primary PDD was previously prepared using CCBA 2nd edition, assure, that all required indicators of the 3rd edition are covered.		
1. Projekt Details				
1.1 Summary Description of Project (G1)				
- Is a summary description of the project implementation status provided in the MR? - Are the relevant implementation dates included in the summary? - Are the total GHG emission reductions generated in the period mentioned? - Is the project implementation in line with the MP?	4	A summary of the project implementation status is included in the PIR. Relevant implementation dates are included. The monitoring period is 01-01-2012 to 31-12-2015. The net GHG emission reduction achieved is 5,532,367 tCO₂e for the current monitoring period. The project is implemented in line with the Monitoring Plan.	✓	✓
G1.2 Define the project's climate, community and biodiversity objectives. Document the evidence used to determine that the project still satisfies G1.2	4, 6,	Community, biodiversity and climate objectives are described. This has been confirmed by visual inspections of a variety of pre-selected points the Project Area (PA), the Leakage Belt (LB) and the Reference Region (RR) as well as through comments received in meetings with community members and	✓	✓

#		Community based Organizations (CBOs) in the 1. Kabele (communities) of Deneba in the Woreda (district) Dodola, 2. Kabele (communities) of Chiri in the Woreda (district) Delomena 3. Kabele (communities) of Mekona Chefe in the Woreda (district) Agarfa A further source of information was discussions with forestry authorities of Oromia Wildlife and Forest Enterprise (OFWE) and diverse Literature and reports.		
1.2 Sectoral Scope and Project Type (G1)				
Is the sectoral scope(s) applicable to the project, the AFOLU project category and activity type (if applicable) indicated? Is the project is a grouped project?	4	The project falls within the scope of the AFOLU sector (Agriculture, Forestry and Other Land Use), and in the category of Reducing Emissions from Deforestation and Degradation (REDD) in particular. The proposed type of activity is Avoided Unplanned Deforestation and/or Degradation. The project is not a grouped project. Clarification Request 2 Include information on the sectoral scope in the PIR.	CL	✓
1.3 Project Proponent (G1)				
Are contact information and roles/responsibilities for the project proponent(s) provided?	4	Organization name Oromia Forest and Wildlife Enterprise Contact person Ararsa Regessa /Gedefa Negera Title General Manger	✓	✓

		Address OFWE P. O. Box: 6182, Arada Sub-city, Queen Elisabeth II Road, Kebena, Addis Ababa, Ethiopia; Telephone +251-111-24-64-54/+251111240687 E-mail: ofweredd@gmail.com ; Website: www.oromiaforest.gov.et		
Are the PPs same as in the PD?	2, 4	The PP is the same as in the PD. The name of the contact persons changed and Email changed.	✓	✓
Identify the primary Project Proponent which is responsible for the project's design and implementation and provide contact details. (see G1.1). <i>Document the evidence used to determine that the project still satisfies G1.1.</i>	4	The primary project proponent is Oromia Forest and Wildlife Enterprise OFWE.	✓	✓
1.4 Other Entities Involved in the Project (G4)				
Are contact information and roles/responsibilities for any other project participant(s) provided?	4	The names and roles of other entities involved are described.	✓	✓
Document key technical skills required to implement the project successfully, including community engagement, biodiversity assessment and carbon measurement and monitoring skills. Document the management team's expertise and prior experience implementing land management and carbon projects at the scale of this project. If relevant experience is lacking, the proponents must either demonstrate how other organizations are partnered with	4, 6, 12, 14	The project is implemented by the forestry authority of the federal state of Oromia, the Oromia Forest and Wildlife Enterprise OFWE. OFWE offers both, the technical skill and the personal available on the field to implement the project activities. In the present stage, the project is still supported by Farm Africa and SOS Sahel that assist OFWE mainly in terms of project documentation and monitoring implementation, especially in carbon monitoring and satellite image analysis.	✓	✓

to support the project or have a recruitment strategy to fill the gaps. (see G4.2). <i>Document the evidence used to determine that the project still satisfies G4.2.</i>		This has been confirmed by the audit team during the onsite visit via document review, interviews and field inspections conducted.		
1.5 Project Start Date (G1)				
Is the project start date, specifying the day, month and year indicated? Is the start date in line with the PD?	2, 4	The project started on January 01, 2012 and GHG accounting period and project lifetime: 20 years from project start date. This is in line with the PD.	✓	✓
1.6 Project Crediting Period (G1)				
Is the project crediting period indicated and in line with MP? (specifying the day, month and year for the start and end dates and the total number of years)	2, 4	The project started on 1 st January 2012 and GHG accounting period and project lifetime: 20 years from project start date. This is in line with the PD.	✓	✓
Define the project start date and lifetime, and GHG accounting period and biodiversity and community benefits assessment period if relevant, and explain and justify any differences between them. Define an implementation schedule, indicating key dates and milestones in the project's development. (see G1.9). <i>Document the evidence used to determine that the project still satisfies G1.9.</i>	2, 4, 16	Project start date is 1 st January 2012. GHG accounting period and project lifetime: 20 years from project start date. There were several delays in the implementation of the project milestones compared to the milestones planning's set in the PD, but it was confirmed by the audit team during the onsite visit via document review, interviews and field inspections conducted, that the delayed implementation had no significant negative effect on the project itself.	CL	✓

		Clarification Request 3 Include information in the PIR, how the implementation schedule has been satisfied; explain the causes for the delay and the effects toward the project. e.g.: Constitution of the Bale Mountain Eco-region Trust Fund etc.		
1.7 Project Location (G1)				
Indicate the project location and geographic boundaries (if applicable) including geodetic coordinates. For grouped and AFOLU projects, coordinates may be submitted separately as a KML file.	4	The project location and the geographic boundaries are described in detail. The Bale Mountains Eco-region lies between 5°22'–8°08'N and 38°41'–40°44'E within the Oromia Regional State in the Southeast Ethiopia.	✓	
- Provide the location (country, sub-national jurisdictions(s)) and a brief overview of the basic physical and social parameters of the project. (G1.3) - Define the boundaries of the Project Area where project activities aim to generate net climate benefits and the Project Zone where project activities are implemented. (G1.4) - Provide a map identifying the location of Communities and the boundaries of the Project Area(s), of the Project Zone, including any High Conservation Value areas (identified in CM1 and B1), and of additional areas that are predicted to be impacted by project activities identified in CL3, CM3 and B3. (G1.7) <i>Document the evidence used to determine that the project still satisfies G1.3, G1.4 and G1.7.</i>	4, 7, 13, 14, 16,	The BMERP project is a REDD + project located in the Bale Mountain Eco-region in the state of Oromia in Ethiopia. Overview maps are included in the MIR. Shape-files of the different project related areas including Reference Region (RE), Project Area (PA), Project Boundary (PB), Leakage Belt (LB), Leakage management area (LMA) (IRL 4). Basic physical parameters (climate, hydrology, geology, soils and land use are described in the PD (IRL 4). A map identifying the Project Area and the local communities at district level has been provided (IRL 13). Detailed digital maps are available at the Farm Africa office and were checked during the audit. As the project is a REDD project with the target to deduce deforestation and pressure on natural forests by empowering the local communities via Community Based Organizations (CBOs) to implement sustainable forest management on the base of Participatory Forest Management (PFM), no negative aspects concerning any HCV could be detected. This has been confirmed by the audit team during the onsite visit via document	CL	✓

		review, interviews and field inspections conducted. Clarification Request 4 Provide a map identifying any High Conservation Value areas (identified in CM1 and B1), and of additional areas that are predicted to be impacted by project activities identified in CL3, CM3 and B3.		
(4.3) Conditions Prior to Project Initiation (G2)				
<i>Document the evidence used to determine that the project still satisfies, G2.1, CM1.1-3, B1.1-3, (G1.2 and G1.4-8)</i>	4, 12, 14, 16,	No change in the conditions prior to project initiation were detected by the audit team during the onsite visit via document review, interviews and field inspections conducted. See also information above.	✓	✓
1.8 Title and Reference of Methodology				
Is the title, reference and version number of the methodology(s) applied to the project included in the MR and in line with MP? Are the titles and references of the tools/modules applied referenced adequately?	2, 4	The approved VCS Methodology for Avoided Unplanned Deforestation VM0015 Version 1.1, 3.12.2012, Sectoral Scope 14 has been applied	✓	✓
1.9 Other programs (G5)				
Is information included (when applicable) about - Emission Trading Programs and Other Binding Limits - Other Forms of Environmental Credit - Participation under Other GHG Programs - Rejection of the project by other GHG programs	4, 16,	The emissions reductions and removals generated by the project will not be used for compliance with any emissions trading program or to meet any binding GHG emissions limit. Emissions reductions will only be issued as Verified Carbon Units (VCUs). No other indication was detected by the audit team during the onsite visit via doc-	CL	✓

<i>Identify the tradable climate, community and biodiversity benefits of the project and specify how double counting is avoided, particularly for offsets sold on the voluntary market and generated in a country participating in a compliance mechanism. (see G5.9).</i>		ument review, interviews and field inspections conducted and internet research. Redd readiness is in process in Ethiopia. Nevertheless, there is presently no approved MRV program etc. yet. There is no other REDD project in Ethiopia. This has been confirmed by Dr. Salomon, Deputy Director of National REDD Secretariat by email. Clarification Request 5 Provide further information on other REDD projects and initiatives (e.g. Oromia Forested Landscape Program) and clarify whether there is any interference with the BALE REDD project.		
2 IMPLEMENTATION STATUS				
2.1 Implementation Status of the Project Activity (G1)				
Describe the implementation status of the project activity(s).	4	The implementation status of the project is described in the PIR.	✓	✓
Describe the project activity or activities (including the technologies or measures employed) and how it/they have achieved net GHG emission reductions or removals during this verification period. Provide information regarding the operation of the project activity(s) during this monitoring period, including any information on events that may impact the GHG emission reductions or removals and monitoring. <i>Describe how each project activity has achieved the expected community and biodiversity impacts, and any unexpected impacts not</i>	4, 5, 6,	The monitoring period is 1.1.2012 – 31.12.2015. Respective information has been provided and includes: - Integration of REDD+ Concept and Practices into the Project area - Community Organizational Capacity Building - Livelihoods improvement Activities No unexpected impacts have been described and detected during the onsite visit. Clarification Request 6	CL	✓

included in the project description, and their relevance to achieving the project's objectives (see G1.8).		Include detailed information on the activities implemented, how each project activity has achieved the expected community and biodiversity impacts (see G1.8). and sustain with objective evidence (clearly referenced). This could also include information on leakage management activities like plantation establishment etc.		
2.1.1 Methodology deviations				
Are methodology deviations described and justified? Do the deviations not negatively impact the conservativeness of the quantification of GHG emission reductions or removals? Do deviations relate only to the criteria and procedures for monitoring or measurement, and do not relate to any other part of the methodology?	2, 4, 5, 16	No Methodology deviations have been described in the PD and no indication identified during the audit.	✓	✓
2.2.2 Project Description Deviations				
Has any deviation from the monitoring plan (in the MP) occurred during the monitoring period? Are deviations described in terms of their impacts on the applicability of the methodology, additionality or the appropriateness of the baseline scenario? (see: VCS Standard 3.6, VCS-VVM 3.2.7)	2, 4, 5, 16	No deviations from the Monitoring Plan have been described in the PIR. During the onsite visit, several minor deviations concerning the MP described in the PDD and the actual implementation of monitoring were detected. Clarification Request 7 Clarify deviations from the PDD (PDD and Monitoring Plan) in relation to the implementation and monitoring executed and present in the PIR.	CL	✓
Are any PD deviations applied during previous verifications appropriately described?	2, 4	n.a.	✓	✓

(7.2) Baseline Scenario (G2)				
Include a description of how the most likely land use scenario associated with the baseline scenario would affect communities and biodiversity in the project zone (see G2.1 & G2.2) <i>Document the evidence used to determine that the project still satisfies G2.1 and G2.2.</i>	2, 4, 10, 12, 14, 15, 16	The baseline scenario is described in detail in the PDD and in the PIR. It can be still observed outside the actual project area, for example in the leakage belt and the reference region of the dry forest. This has been confirmed by the audit team during the onsite visit via document review, interviews and field inspections conducted.	✓	✓
(7.3) Additionality (G2)				
Include a justification that community and biodiversity benefits would not have occurred in the absence of the project (see G2.2). <i>Document the evidence used to determine that the project still satisfies G2.2.</i>	2, 4, 10, 12, 14, 15, 16	Respective information has been included in the PIR. The communities do profit due to the establishment of the PFM-CBOs, and the support gained from OFWE and Farm Africa. Biodiversity and climate in general profit from the avoided unplanned deforestation. The project activities continue according to the validation audit, which took place in June 2014. This has been confirmed by the audit team during the onsite visit via document review, interviews and field inspections conducted.	✓	✓
2.3 Grouped Project				
For a grouped project, provide relevant information about new instances of the project activity(s) and demonstrate that each new instance of the project activity(s) meets the eligibility criteria set out in the project description.	-	n.a.	✓	✓
(5.2) Management of Risks to Project Benefits (G1)				

Describe the implementation of measures to mitigate likely risks to the expected climate, community and biodiversity benefits during the project lifetime. Describe the implementation of measures to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime (see G1.10 & G1.11). <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to the requirements of G1.10 & G1.11.</i>	2, 3, 4, 16	Potential risks and mitigation measures applied are described: - Fire - o Firefighting equipment /tools made available for each JFM CBOs; - o Capacity building of forest CBOs' to better manage the risks of forest fire; - Weak law enforcement - o Oromia regional government has given attention to forest protection law enforcement, to stop illegal activities inside the forest; - o The Climate Resilient Green Strategy (CRGE) and the Growth & Transformation plan of Ethiopia has given due attention to forestry sector (REDD+ is one of the four fast track implementation activities of the Ethiopian CRGE Strategy); - o JFM CBOs (local community organization) are given mandate to locally enforce their internal bylaw to protect forest; - o The project established close working relationships with judiciary to enforce law. - Weak institutional capacity to implement REDD+ project - o Frequent training in areas of REDD+ project implementation provided to OFWE staffs and the local communities; - o REDD+ unit established in OFWE HQ and in the Bale and Arsi branches; - o Federal level REDD+ secretariat established to provide support to regions for the implementation of REDD+ pilot projects - o Farm Africa and SOS Sahel Ethiopia with comprehensive experience in the forest carbon backstopped implementation of the project. The implementation of the measures described above is ongoing during the last years. The CBOs organize forest guards to detect forest fires and illegal activities at an early stage. During the last years, no significant forest fires were detected inside the forests in the project area. A fire of lager extend was recorded in the Erica forest close to the Bale Mountain NP, but clearly outside the project area and the leakage belt. This has been confirmed by the audit team during the onsite visit via document		
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		review, interviews and field inspections conducted. See CL 1		
(5.3) Measures to Maintain High Conservation Values (G3)				
Describe the implementation of specific measures to ensure the maintenance or enhancement of High Conservation Values attributes identified in the project zone (see G3.6). <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to the requirements of CM2.2, B2.3,</i>	2, 3, 4, 16	The project is a REDD AUD project and aims to protect the forests from conversion into mainly farmland. Therefore, all project activities aim to maintain the biodiversity HCV aspects of the forests. The communities living in the project area and actively involved in the project activities. One core issue of the project is to transfer the usage rights for SFM to the CBOs. Therefore, it is in the responsibility of the communities to manage the forests in a way that community bases HCV are not negatively affected. It has been confirmed by the audit team during onsite visit via document review, interviews and field inspections conducted, that HCV of the forests are maintained and improved. See CL 1	✓	✓
(5.4) Project Financing (G1 & G4)				
Describe how financial mechanisms have provided an adequate flow of funds for project implementation and to achieve the anticipated climate, community and biodiversity benefits. Document the financial	2, 3, 4, 16	Project financing is described in the PIR in line with the PDD.	✓	✓

health of the implementing organization(s) (see G1.12 and G4.3). <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to the requirements of G1.12 and G4.3.</i>		The main tree sources are: - By sales of the VERs - By Sustainable Forest Management/NTFP - Oromia Forest and Wildlife (OFWE) No contrary indication was identified by the audit team during the onsite visit including document review, interviews and field inspections conducted.		
(5.5) Employment Opportunities and Worker Safety (G3)				
Describe training provided for the project's employees and relevant people from the communities. Describe how people from the communities have been given equal employment opportunities. Describe the implementation of measures to inform workers of risks to their safety and to minimize such risks (see G3.9-10,12). <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to the requirements of G3.9-10, 12</i>	2, 4, 6, 14, 16	Respective information is provided in the PIR. There are no specific employment opportunities as the project is based on the CBOs, that organize themselves to protect the forest from illegal activities and implement SFM based on PFM. There are no significant changes towards the description in the PDD. No contrary indication was identified by the audit team during the onsite visit including document review, interviews and field inspections conducted. Clarification Request 8 Provide further documentation on implementation of trainings, equal employment, workshops etc.	CL	✓

(5.6) Stakeholders (G3)				
Describe how communities and other stakeholders potentially affected by the project activities have been involved in project design through effective consultation, and how their submission of comments on this monitoring & implementation report to the Climate, Community & Biodiversity Alliance (CCBA) has been facilitated during the CCBA public comment period. Describe the implementation of the formal process for handling conflicts and grievances that arise during project planning and implementation (see G3.1-8). <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to the requirements of G3.1-8.</i>	2, 4, 6, 14, 15, 16	Detailed description is provided in the PIR. In general, there are no significant changes in relation to the description provided in the PD. In addition, a "Forest managing CBOs' Organization Capacity Assessment Report" and a "People's perception assessment" report were conducted. See CL 1	CL	✓
(6) LEGAL STATUS				
(6.1) Compliance with Laws, Statutes, Property Rights and Other Regulatory Frameworks (G3 & G5)				
Include a list of all relevant laws and regulations relating to worker's rights and all applicable international treaties and agreements and, where relevant, demonstrate how compliance was achieved. Provide evidence that the project has ongoing approval from the appropriate formal and/or traditional authorities, as appropriate (see G3.11 & G5.6-7). <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to G3.11 & G5.6-7.</i>	2, 4, 16	A list of all relevant laws and regulations has been provided. No changes in relation to the description provided in the PD were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted.	✓	✓

(6.2) Evidence of Right of Use (G5)				
Provide evidence of right of use with respect to the GHG emission reductions and removals (see G5.8) <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to G5.8.</i>	2, 4, 16	Evidence of right of use has been provided. No changes in relation to the description provided in the PD were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted.	✓	✓
(6.7) Respect for Rights and No Involuntary Relocation (G5)				
Demonstrate that free, prior and informed consent has been obtained from those whose rights may be affected by project activities. Demonstrate that the project has not required the involuntary relocation of people or of the activities important for the livelihoods and culture of the communities (see G5.1-3). <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to G5.1-3.</i>	2, 4, 16	Detailed description is provided in the PIR. No changes in relation to the description provided in the PD were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted. See CL 1	CL	✓
(6.8) Illegal Activities and Project Benefits (G5)				
Identify any illegal activities that could affect the project's climate, community or biodiversity impacts and demonstrate that project benefits are not derived from illegal activities (see G5.4 - 5). <i>Identify, discuss and justify conclusions with respect to implementation status of the project activity(s), including any material discrepancies between the project and the project description with respect to</i>	4	Detailed description is provided in the PIR. See CL 1	CL	✓

G5.4-5				
3 DATA AND PARAMETERS				
3.1 Data and Parameters Available at Validation				
Are all parameters “available at validation” listed as per MP and applied methodology?	2, 4	Clarification Request 9 Assure that all Data and Parameters available at Validation are included in the PIR as described in the PD.	CL	✓
Are all data and parameters “available at validation” described using the VCS table format?	2, 4	Yes. The VCS Table format is used.	✓	✓
Deforestation Dry evergreen Forest, Hectares Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Deforestation moist Forest, Hectares Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Carbon stock in Dry Forest aboveground biomass, tons C/ha Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Carbon stock in Moist Forest aboveground biomass, tons C/ha	2, 4	Parameter is listed as required.	✓	

Is the parameter included to the PDD?				
Is the data source included in the PDD?				
Mean Wood density of species, gram/cubic centimetre (g/cm³) Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
An allometric equation for forest type j, linking above ground biomass (in kg tree⁻¹) to diameter at breast height (DBH) and possible tree height (H), Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
DBH, Centimeter Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Number of sample unit to be measured in LU/LC class cl that is allocated proportional to the size of the class. If estimated ncl<3,set ncl=3, Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Total area of projected baseline deforestation during the fixed baseline period of Bale REDD+ project, ha	2, 4	Parameter is listed as required.	✓	✓

Is the parameter included to the PDD?				
Is the data source included in the PDD?				
Average carbon stock per hectare in the above-ground biomass carbon pool of initial forest class icl (Moist forest stratum), tons C/ha	2, 4	Parameter is listed as required.	✓	✓
Is the parameter included to the PDD?				
Is the data source included in the PDD?				
Average carbon stock per hectare in the above-ground biomass carbon pool of initial forest class icl (Dry forest stratum), tons C/ha	2, 4	Parameter is listed as required.	✓	✓
Is the parameter included to the PDD?				
Is the data source included in the PDD?				
Average carbon stock per hectare in the below -ground biomass carbon pool of initial forest class icl (Dry and moist strata), Tons C/ha	2, 4	Parameter is listed as required.	✓	✓
Is the parameter included to the PDD?				
Is the data source included in the PDD?				
Cumulative actual carbon stock change due to unavoided unplanned deforestation at year t in the project area, tCO₂-e	2, 4	Parameter is listed as required.	✓	✓
Is the parameter included to the PDD?				
Is the data source included in the PDD?				
Total actual carbon stock change due to un avoided unplanned deforestation at year t in the project area, tCO₂-e	2, 4	Parameter is listed as required.	✓	✓

Is the parameter included to the PDD?				
Is the data source included in the PDD?				
Cumulative net anthropogenic greenhouse gas emission reduction attributable to the AUD project activity, tCO₂-e Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Net anthropogenic greenhouse gas emission reduction attributable to the AUD project activity at year t, tCO₂-e Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Risk factor used to calculate VCS buffer credits, % Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Root-shoot ratio appropriate for species, group of species or forest type, % Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Parameter is listed as required.	✓	✓
Start date of the historical reference period Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Not included in the PIR See CL 9	CL	✓

Duration of the historical reference period Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Not included in the PIR See CL 9	CL	✓
Number of Buffer credits deposited in the VCS Buffer at time t Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Not included in the PIR See CL 9	CL	✓
Number of Verified Carbon Units (VCUs) to be made available for trade at time t Is the parameter included to the PDD? Is the data source included in the PDD?	2, 4	Not included in the PIR See CL 9	CL	✓
3.2 Data and Parameters Monitored				
Are all "monitoring" parameters listed as per MP and applied methodology?	2, 4, 5	Clarification Request 10 Assure that all Data and Parameters monitored are included in the PIR as described in the PDD and Monitoring Plan (VCS and CCBA CL4, CM4, B4).	CL	
Are all data and parameters "to be monitored" described using the VCS table format?	4	Yes. The VCS Table format is used	✓	✓
Area of dry ever green and moist forest	2, 4, 5	Parameter included in the PDD, not included in the PIR	CL	✓

deforested in 20 years within the leakage belt in the baseline case		See CL 10		
Area dry evergreen and moist forest deforested in 20 years within the project area in the baseline case	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Area of dry evergreen and moist forest deforested in 20 years within the reference region in the baseline case	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Plot area	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Total forest area in dry evergreen forest within the reference region at the project start date	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Total forest area in moist forest within the reference region at the project start date	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Total area of projected baseline deforestation during the fixed baseline period of Bale REDD+ project	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Average carbon stock per hectare in the above-	2, 4, 5	Parameter included in the PDD, not included in the PIR	CL	✓

ground biomass carbon pool of initial forest class icl (Moist forest stratum)		See CL 10		
Average carbon stock per hectare in the above- ground biomass carbon pool of initial forest class icl (Dry forest stratum)	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Average carbon stock per hectare in the below - ground biomass carbon pool of initial forest class icl (Dry and moist strata)	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Cumulative actual carbon stock change due to un avoided unplanned deforestation at year t in the project area	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Total actual carbon stock change due to unavoids unplanned deforestation at year t in the project area	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Cumulative net anthropogenic greenhouse gas emission reduction attributable to the AUD project activity	2, 4, 5	Parameter included in the PDD, not included in the PIR	CL	✓

		Compare to: Cumulative Anthropogenic Green House Gas Emission reduction attributable to AUD project activity in the PIR See CL 10		
Net anthropogenic greenhouse gas emission reduction attributable to the AUD project activity at year t	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Mean Wood density of species	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Ex ante estimated effectiveness index	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Sum of ex-ante estimated leakage emission at year t	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
An allometric equation for species, or forest type j, linking above ground biomass (in kg tree⁻¹) to diameter at breast height (DBH) and possible tree height (H)	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Total number of sample units to be measured (in all LU/LC classes)	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓

Number of sample unit to be measured in LU/LC class cl that is allocated proportional to the size of the class. If estimated $ncl < 3$, set $ncl = 3$	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Risk factor used to calculate VCS buffer credits	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Root-shoot ratio appropriate for species, group of species or forest type	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Start date of the historical reference period	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Duration of the historical reference period	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
t-student value for 95% confidence level	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Variable included in the deforestation model	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Carbon fraction for tree tr, of species, group of species or forest type j	2, 4, 5	Parameter included in the PDD, not included in the PIR	CL	✓
DBH	2, 4, 5	Parameter included in the PDD, not included in the PIR	CL	✓

		See CL 10		
Community forest income change	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Community forest management institution capacity assessment	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Biodiversity condition of the area	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Monitor community attitude and perception on the project	2, 4, 5	Parameter included in the PDD, not included in the PIR See CL 10	CL	✓
Monitoring actual changes in carbon stocks in the Project Area and leakage belt	2, 4, 5	Parameter included in the MP, not included in the PIR See CL 10	CL	✓
Area within the Project Area affected by catastrophic events in class icl at year t	2, 4, 5	Parameter included in the MP, not included in the PIR See CL 10	CL	✓
Areas affected by forest fires in class icl in project area and leakage belt at year t	2, 4, 5	Parameter included in the MP, not included in the PIR See CL 10	CL	✓
Deforested dry evergreen forest and moist forest in the project area, ha Is the parameter included and are monitoring requirements as per methodology included to the PDD?	2, 4, 5	Parameter included in the MP and PIR, not included in the PDD See CL 10	CL	✓

Avoided deforestation in dry evergreen forest and moist forest in the project area, ha Is the parameter included and are monitoring requirements as per methodology included to the PDD?	2, 4, 5	Parameter included in the MP and PIR, not included in the PDD See CL 10	CL	✓
Dry evergreen and moist forest deforested in leakage belt, ha Is the parameter included and are monitoring requirements as per methodology included to the PDD?	2, 4, 5	Parameter included in the MP and PIR, not included in the PDD See CL 10	CL	✓
Cumulative Anthropogenic Green House Gas Emission reduction attributable to AUD project activity, tCO₂-e Is the parameter included and are monitoring requirements as per methodology included to the PDD?	2, 4, 5	Parameter included in the MP and PIR, not included in the PDD See CL 10	CL	✓
Number of Buffer credits deposited in the VCS Buffer, tCO₂-e Is the parameter included and are monitoring requirements as per methodology included to the PDD?	2, 4, 5	Parameter included in the MP and PIR, not included in the PDD See CL 10	CL	✓
Number of Verified Carbon Units(VCUs) to be made available for trade in three years, tCO₂e Is the parameter included and are monitoring requirements as per methodology included to the PDD?	2, 4, 5	Parameter included in the MP and PIR, not included in the PDD See CL 10	CL	✓
3.3 Description of the Monitoring Plan				
Is the monitoring plan described?	2, 4, 5	The monitoring plan is provided.	✓	✓

Are organizational structure, responsibilities and competencies identified in the MR?	2, 4, 5	Responsibilities and structures are clearly described in the PIR. Further detailed information is provided in the Monitoring Plan (IRL 05)	✓	✓
Are methods described for: - Data generation, storing, aggregating, collating and reporting (see also SOPs for each parameter)? - Handling internal auditing and non-conformities? Is there a description of the implementation of sampling approaches, including target precision levels, sample sizes, sample site locations, stratification, frequency of measurement and QA/QC procedures? <i>Where applicable, demonstrate whether the required confidence level or precision has been met.</i>	4	Data generation, storing, collating and reporting is described in the PIR in the respective annexes. Clarification Request 11 Provide detailed description of the implementation of sampling approaches, including target precision levels, sample sizes, sample site locations, stratification, frequency of measurement and QA/QC procedures. Where applicable, demonstrate whether the required confidence level or precision has been met. Sources, SOPs, guidelines, manuals and evidences...	CL	✓
Where appropriate is a line diagram used to display the GHG collection and management system	4	A line diagram is provided showing the structure of the OFWE organization.	✓	✓
4 QUANTIFICATION OF GHG EMISSION REDUCTIONS AND REMOVALS				
4.1 Baseline GHG removals / emissions				
Are baseline net GHG removals quantified correctly, and in line with the applied methodology and MP?	2, 4, 8, 9, 10, 10b,	Baseline emissions were quantified correctly. No changes in relation to the description provided in the PD were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted.	✓	✓
4.2 Project GHG removals / emissions				

Are project net GHG removals quantified correctly, and in line with the applied methodology and MP?	2, 4, 5, 8, 10, 10b, 17, 18	According to VM0015 v 1.1 methodology, deforestation was analyzed using Landsat images both in the project and leakage belt areas. A detailed description of the analysis is provided in “Deforestation Analysis Report” IRL 10. The size of deforestation was deducted from predicted deforestation to determine net avoided deforestation. Net avoided deforestation multiplied by emission factor to quantify the amount of carbon emission avoided. The results of the analysis are as follows: In the Project Area: <table><tr><td></td><td>Forest area 2011 [ha]</td><td>Forest area 2015 [ha]</td><td>Predicted deforestation [ha]</td><td>Occurred deforestation [ha]</td><td>Avoided deforestation [ha]</td></tr><tr><td>Humid forest</td><td>238,201</td><td>230,944</td><td>15,796</td><td>7,257</td><td>8,539</td></tr><tr><td>Dry forest</td><td>22,853</td><td>22,362</td><td>4,448</td><td>492</td><td>3,957</td></tr><tr><td>Sum</td><td>261,054</td><td>253,306</td><td>20,244</td><td>7,749</td><td>12,495</td></tr></table> In the Leakage Belt: <table><tr><td></td><td>Forest area 2011 [ha]</td><td>Forest area 2015 [ha]</td><td>Predicted deforestation</td><td>Occurred deforestation</td><td>Avoided deforestation</td></tr></table>		Forest area 2011 [ha]	Forest area 2015 [ha]	Predicted deforestation [ha]	Occurred deforestation [ha]	Avoided deforestation [ha]	Humid forest	238,201	230,944	15,796	7,257	8,539	Dry forest	22,853	22,362	4,448	492	3,957	Sum	261,054	253,306	20,244	7,749	12,495		Forest area 2011 [ha]	Forest area 2015 [ha]	Predicted deforestation	Occurred deforestation	Avoided deforestation	CAR	✓
	Forest area 2011 [ha]	Forest area 2015 [ha]	Predicted deforestation [ha]	Occurred deforestation [ha]	Avoided deforestation [ha]																													
Humid forest	238,201	230,944	15,796	7,257	8,539																													
Dry forest	22,853	22,362	4,448	492	3,957																													
Sum	261,054	253,306	20,244	7,749	12,495																													
	Forest area 2011 [ha]	Forest area 2015 [ha]	Predicted deforestation	Occurred deforestation	Avoided deforestation																													

Humid forest	148,102	146,501	4,137	1,601	2,536
Dry forest	30,418	24,757	3,552	5,661	-2,109
Sum	178,520	171,258	7,689	7,262	427

During the onsite visit the audit team randomly chose 39 GPS point in different location in the project area, leakage belt and reference area to verify the satellite image analysis. Out of this, 7 of the 86 (8%) testing points were crosschecked to verify the analysis. All testing points match with the satellite image analysis (IRL 10).

At 3 instances, the land cover identified was farmland, scattered inside forest areas. 2 GPS points were identified on small roads within the forest. At the sat image analysis these points are classified as forest. The Audit team accepted the analysis as these GPS points were within ± 5 m of the forest edge. This is within the average accuracy of the GPS device.

At 7 points, forest cover was detected during onsite audit, but in the satellite analysis non forest cover was analyzed. These areas included mainly patches of small forests above the forest threshold (0.05 ha), but below the minimum mapping unit of 0,09 ha (30 x 30 m).

Special attention is brought to the GPS point 336 and 338. Both of this points are in the vicinity of the leakage belt of the dry forest area in the woreda of Agarfa. GPS point 336 was taken in a eucalyptus plantation with a height clearly above 20 m, that clearly qualifies as forest. In the satellite image analysis, it is classified as non forest and the majority of the planation does not show as forest.

	Point 338 was identifies in the audit as patch of grassland, approximately less 40 x 40 m in a dry forest belt in a valley alongside a small stream. In the satellite image analysis this is completely declared as non forest. In general, the approach of the satellite image analysis is conservative, as the forest threshold describes a minimum area of 0.05 ha (22 x 22 m) but areas below the minimum mapping unit of 30 x 30 m were not considered as forest due to the resolution of the landsat images. <u>Corrective action request 2</u> Clarify why areas clearly identified as eucalyptus plantation or dry forest in the Woreda of Agarfa are classified as non forest, as detected during the onsite visit (GPS point 336 was taken in a eucalyptus plantation with a height clearly above 20 m, that clearly qualifies as forest. In the satellite image analysis, it is classified as non forest and the majority of the planation does not show as forest. <i>Point 338 was identifies in the audit as patch of grassland, clearly bigger than 30 x 30 m in a dry forest belt in a valley alongside a small stream. In the satellite image analysis this is completely declared as non forest.)</i> Include an updated summary of the satellite image analysis in the PIR in line with the Methodology requirements. Update the Deforestation Analysis Report including calculation according to the results of the satellite image analysis. Include information of the Minimum Mapping Unit in line with methodology requirements. For a better understanding the deforestation data should be provided on woreda level.
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		Use whole numbers.		
Is the required precision level met for net GHG removals?	2, 4, 8, 10,	The overall accuracies of image classification are 91.67% and therefore in line with the requirements.	✓	✓
Are project net GHG emission sources listed in line with the applied methodology and MP?	2, 4, 8, 10,	Emission sources are listed correctly.	✓	✓
Are these emission sources quantified correctly and in line with the applied methodology and MP?	2, 4, 8, 10,	Emission sources are quantified correctly.	✓	✓
4.3 Leakage				
Are sources of leakage listed in line with the applied methodology and MP?	2, 4, 5, 8, 10	Sources of leakage are listed as required.	✓	✓
Is leakage quantified correctly, and in line with the applied methodology and MP?	2, 4, 5, 8, 10, 10b, 17	Sources of leakage are quantified. According to the Deforestation Analysis Report there is a high deforestation rate for dry forests in the LB is about 59 % higher than the predicted deforestation. <u>Clarification Request 12</u> Provide further information on leakage and leakage monitoring in the con-	CL	✓

		text that the deforestation rate in the Leakage Belt of the dry forest is detected to be 59 % higher than expected. Deforestation above the baseline in the leakage belt area will be considered activity displacement leakage. Consider Leakage as described in Part III 1.2 of the Methodology and provide the data in the required format (Tables) Check table 12, Sum total emission removals		
4.4 Summary of GHG Emission Reductions and Removals				
Are the net GHG emission reductions and removals quantified correctly and in line with the applied methodology and MP? Are net changes in carbon stocks included?	2, 4, 8, 10, 17	Net GHG emission reductions and removals are quantified correctly. Minor adaptations of the calculations are required due to slight changes in the area caused by the satellite image analysis. The Net GHG emission reductions or removals (tCO₂e) are calculated as follows: Baseline emissions – (Baseline emissions + Leakage emissions) 5,532,361 tCO₂e <u>Corrective action request 3</u> Provide updated excel carbon calculation with clear structure and reference for input data.	CAR	✓
Are the deductions of VCUs due to the buffer calculated correctly?	2, 4, 8, 10	There is no information provided in the PIR concerning the deduction of VCUs <u>Clarification Request 13</u> Include information concerning the deductions of VCUs due to the buffer	CL	✓

		calculation in the PIR.		
If applicable, is the release of VCUs from the buffer calculated correctly?	4	n.a.	✓	✓
(8.4) Climate Change Adaptation Benefits (GL1)				
For projects that included this optional criterion in the project description, describe how project activities are assisting communities and/or biodiversity to adapt to the probable impacts of climate change (see GL1.1-4). <i>If applicable, identify, discuss and justify conclusions with respect to implementation status and impacts of the project activity(s) with respect to the requirements of GL1.1-4, including any material discrepancies between the project and the project description.</i>	4	Detailed information on Climate Change Adaptation Benefits are provided. No relevant changes in relation to the description provided in the were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted. See CL 1	CL	✓
(9) COMMUNITY				
(9.1) Net Positive Community Impacts (CM2)				
Explain the justification of net positive community impacts (CM2.1-4): - Describe the impacts on communities (positive and negative), including all constituent socio-economic or cultural groups such as indigenous peoples, resulting from project activities and show that the net impacts are positive for the social and economic well-being of all community groups. - Describe measures needed and taken to mitigate any negative well-being impacts on Community Groups and for maintenance or enhancement of the High Conservation Value attributes (identified in CM1.2) consistent with the precautionary principle. - Demonstrate that the net well-being impacts of the project are positive for all identified Community Groups compared with their anticipated well-being conditions under the without project land	4	Detailed information on Net Positive Community Impacts are provided. This has been confirmed by the audit team during the onsite visit via document review, interviews and field inspections conducted. See CL 1	CL	✓

use scenario (described in CM1) Demonstrate that no High Conservation Values related to community well-being have been negatively affected. <i>Identify, discuss and justify conclusions with respect to implementation status and impacts of the project activity(s) with respect to the requirements of CM2.1-4 and CM3.1-3, including any material discrepancies between the project and the project description, effectiveness of monitoring of positive and negative impacts resulting from project activities on all constituent socio-economic and cultural groups, and demonstration that community benefits are positive for all community groups and there is no negative impact on identified High Conservation Values.</i>				
(9.2) Other Stakeholder impacts (CM3)				
Describe any negative offsite stakeholder impacts the project activities have caused and show that the project does not result in net negative impacts on the well-being of other stakeholder groups. Describe the implementation of measures to mitigate negative offsite social and economic impacts of the main stakeholders (see CM2.1-3). <i>Identify, discuss and justify conclusions with respect to implementation status and impacts of the project activity(s) with respect to the requirements of CM2.1-3, including any material discrepancies between the project and the project description, effectiveness of monitoring of positive and negative impacts resulting from project activities on offsite stakeholder groups, and demonstration that negative impacts are effectively mitigated for offsite stakeholder groups.</i>	4	Detailed information on Other Stakeholder impacts are provided. No relevant changes in relation to the description provided in the were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted. . See CL 1	CL	✓
(9.3) Exceptional Community Benefits (GL2)				
For projects that included this optional criterion in the project description, describe how the project is explicitly pro-poor in terms of delivering benefits to globally poorer communities and the poorer, more vulnerable households and individuals within them (see GL2.1-9).	4	Detailed information on Climate Change Adaptation Benefits are provided. This has been confirmed by the audit team during the onsite visit via document review, interviews and field inspections conducted.	CL	✓

<i>If applicable, identify, discuss and justify conclusions with respect to implementation status and impacts of the project activity(s) with respect to the requirements of GL2.1-5, including any material discrepancies between the project and the project description, effectiveness of monitoring of positive and negative impacts resulting from project activities on poorer and more vulnerable community groups, and demonstration that at least 50% of households within the lowest category of well-being within the community have benefitted substantially from the project.</i>		See CL 1 See FAR 1 raised during the validation of the project in 2014		
(10) BIODIVERSITY				
(10.1) Net Positive Biodiversity Impacts (B2)				
Explain the justification for net positive biodiversity impacts (B2.1-9): - Describe the impacts on biodiversity (positive and negative) as a result of the project and show that the net impacts on biodiversity are positive. - Demonstrate that no High Conservation Values related to biodiversity have been negatively affected. Describe all species used by the project and show that no known invasive species have been introduced or increased. - Describe any adverse effects of non-native species used by the project, and guarantee that no genetically modified organisms (GMOs) have been used to generate GHG emissions reductions or removals. <i>Identify, discuss and justify conclusions with respect to implementation status and impacts of the project activity(s) with respect to the requirements of B1.1-5 and B3.1-3, including any material discrepancies between the project and the project description, effectiveness of monitoring of positive and negative impacts resulting from project activities on biodiversity including any impacts from use of non-native species, and demonstration that impacts on biodiversity are positive (considering onsite and offsite impacts), that there is no negative impact on identified High Conservation Values and that there has been</i>	4	Detailed information on Net Positive Biodiversity Impacts are provided. No relevant changes in relation to the description provided in the were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted. See CL 1	CL	✓

<i>no increase in populations of invasive species.</i>				
(10.2) Offsite Biodiversity Impacts (B3)				
Describe any negative offsite biodiversity impacts that the project activities have caused. Describe the implementation of measures to mitigate negative offsite biodiversity impacts (see B3.1-3). <i>Identify, discuss and justify conclusions with respect to implementation status and impacts of the project activity(s) with respect to the requirements of B2.1-3, including any material discrepancies between the project and the project description, effectiveness of monitoring of positive and negative impacts resulting from project activities on biodiversity outside the project zone, and effectiveness of measures to mitigate negative offsite biodiversity impacts.</i>	4	Detailed information Offsite Biodiversity Impacts are provided. No relevant changes in relation to the description provided in the were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted. See CL 1	CL	✓
(10.3) Exceptional Biodiversity Benefits (GL3)				
For projects that included this optional criterion in the project description, describe how the project is conserving biodiversity at sites of global significance for biodiversity conservation (see GL3.1-4). <i>If applicable, document the evidence used to determine that the project still satisfies GL3.1-2.</i>	4	Detailed information on Exceptional Biodiversity Benefits are provided. No relevant changes in relation to the description provided in the were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted. See CL 1	CL	✓
5 ADDITIONAL INFORMATION				
Are any additional relevant information listed?		n.a.	✓	✓

AFOLU Risk Assessment				
Has a risk assessment been carried out according to the latest "Tool for AFOLU Non-Permanence Risk Analysis and Buffer Determination"? AFOLU Requirements v3.4 3.7 NON-PERMANENCE RISK 3.7.3 Projects shall prepare a non-permanence risk report in accordance with VCS document AFOLU Non-Permanence Risk Tool at both validation and verification. In the case of projects that are not validated and verified simultaneously, having their initial risk assessments validated at the time of VCS project validation will assist VCU buyers and sellers by providing a more accurate early indication of the number of VCUs projects are expected to generate. The non-permanence risk report shall be prepared using the VCS Non-Permanence Risk Report Template, which may be included as an annex to the project description or monitoring report, as applicable, or provided as a stand-alone document. 3.7.5 Projects shall perform the non-permanence risk analysis at every verification event because the non-permanence risk rating may change. Projects that demonstrate their longevity, sustainability and ability to mitigate risks are eligible for release of buffer credits from the AFOLU pooled buffer account. The full rules and procedures with respect to the release of buffer credits are set out in VCS document Registration and Issuance Process.	3	The Non-Permanent Risk Report has been permanently updated until the final version was submitted to the CB on 13 Oct 2015. Bale Mountains Eco-region REDD+ Project- Version 3.4. No relevant changes in relation to the description provided in the Non-Permanent Risk Report Version 3.4. were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted. Therefore, the Non-Permanent Risk Report "Bale Mountains Eco-region REDD+ Project- Version 3.4." is accepted as the actual version. Clarification Request 14 Clarify in the PIR, that the Non-Permanent Risk Assessment is still valid and provide respective information	CL	✓

AFOLU Non-Permanence Risk Checklist of the “Verified Carbon Standard”

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
Internal Risk				
1. <u>Project Management</u>				
a. Species planted (where applicable) associated with more than 25% of the stocks on which GHG credits have previously been issued are not native or proven to be adapted to the same or similar agro-ecological zone(s) in which the project is located.	3	No planting is included in the Project Activity.	0	0
b. Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50% of stocks on which GHG credits have previously been issued.	3	Encroachment on Bale eco-region and forests has occurred historically and may lead to additional deforestation and degradation in future. The local communities within and surrounding the PA are participating and benefitting on the Project Activity. A budget of 6.6 Mio USD is available for the implementation for the first 5 years. Protection of more than 50% of stocks will therefore not be necessary. <u>Clarification Request 1.</u> Provide evidence on the budget (See CL11 In 2.5 of the VC Checklist)	CL	0
c. Management team does not include individuals with significant experience in all skills necessary to successfully undertake all project activities (ie, any area of required experience is not covered by at least one individual with at least 5 years' experience in the area).	2, 3	- Forest protection: Forest protection is organized by the OFWE, the state-owned forestry agency. - Improving Livelihoods of Local Community: This is also organized by the OFWE in collaboration with the Bureau of agriculture and the Bureau of Water and Energy - Enforcement of Law: is managed by OFME and PFM Coops in close collaboration with the judiciary - Sustainable Finance Mechanism: This is provided by the governance structure of the fund. The project is managed by OFWE, the governmental enterprise. Two branches Bale and Arsi Zone Branch. <u>Corrective Action Request 1.</u>	CAR	0

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
		Provide further evidence on significant experience of the management team		
d. Management team does not maintain a presence in the country or is located more than a day of travel from the project site, considering all parcels or polygons in the project area.	3	The management team is based entirely in country. Day to day execution and management is the responsibility of OFWE and PFM Coops, with offices in Goba, with no more than 4 hours' drive from any portion of the project area. Responsible staff from the OFWE Offices are located closed to the PA. This has been confirmed during interviews and observations of the Audit team during the onsite inspection and stakeholder interviews.	0	0
e. Mitigation: Management team includes individuals with significant experience in AFOLU project design and implementation, carbon accounting and reporting (eg, individuals who have successfully managed projects through validation, verification and issuance of GHG credits) under the VCS Program or other approved GHG programs.		n.a.	0	0
f. Mitigation: Adaptive management plan in place.		n.a.	0	0
Total Score Project Management			CAR	0
2. Financial Viability				
a. Project cash flow breakeven point is greater than 10 years from the current risk assessment		n.a.	CL	0
b. Project cash flow breakeven point is between 7 and up to 10 years from the current risk assessment		n.a.	0	0
c. Project cash flow breakeven point between 4 and up to 7 years from the current risk assessment		n.a.	0	0

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
d. Project cash flow breakeven point is less than 4 years from the current risk assessment	2, 3, 16, 17, 69	- The project generates emission reductions in 2012 in sufficient quantity to cover operating costs of 2013, 2014, 2015 and 2016. Clarification Request 2. Provide further clarification on the Financial Viability (See also CL 11 in 2.5 of the VC Checklist concerning budget plan)	CL	0
e. Project has secured less than 15% of funding needed to cover the total cash out before the project reaches breakeven	3, 40	The funding required implementing the project activities since 2012 came from Farm Africa and SOS Sahel Ethiopia Piloting REDD+ in the Bale eco-region of Ethiopia through a fund grant from the Royal Norwegian Embassy in Ethiopia. The Oromia Forest and Wildlife Enterprise and the Forest Management Cooperatives have also contributed to the cost of project implementation in either cash or by providing labor/human resources. See CL 11 in 2.5 of the VC Checklist concerning budget plan	CL	3
f. Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches breakeven		n.a.	0	0
g. Project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven		n.a.	0	0
h. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven		n.a.	0	0
<i>i. Mitigation: Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven</i>		n.a.	0	0
<i>Total Score Financial Viability</i>			3	3
3. <u>Opportunity Cost</u>				

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
a. NPV from the most profitable alternative land use activity is expected to be at least 100% more than that associated with project activities; or where baseline activities are subsistence-driven, net positive community impacts are not demonstrated		n.a.	0	0
b. NPV from the most profitable alternative land use activity is expected to be between 50% and up to 100% more than from project activities	3, 38	According to the opportunity cost analysis the opportunity cost is expected to be about 20% than under the project scenario. The analysis provided does not include evidences and references on the input data. Clarification Request 3. Provide the opportunity cost analysis including evidences/references on data used as mentioned in the PDD	CAR	6
c. NPV from the most profitable alternative land use activity is expected to be between 20% and up to 50% more than from project activities		n.a.	0	0
d. NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated		n.a.	0	0
e. NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity		n.a.	0	0
f. NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity		n.a.	0	0
g. Mitigation: Project proponent is a non-profit organization		n.a.	0	0
h. Mitigation: Project is protected by legally binding commitment (see Section 2.2.4) to	2, 3, 25, 26,	The Project Activity is protected by legally binding commitments to continue management practices that protect the credited carbon stocks over the length of the project crediting period and beyond.	-2	-2

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
<i>continue management practices that protect the credited carbon stocks over the length of the project crediting period</i>	27	Legal binding commitments are demonstrated. The forest land has managed according to the respective laws.		
i. Mitigation: Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over at least 100 years		n.a.	✓	0
Total Score Opportunity Cost			CL	4
4. Project Longevity				
Without legal agreement or requirement to continue the management practice	3	n.a.	0	0
With legal agreement or requirement to continue the management practice	3, 25, 26, 27	The forests are state owned. - Information on the forest management practice through applicable laws has been verified by the audit team during onsite visits by interviews with stakeholders and observations. - The legal binding agreement is not limited and therefore can be expected to cover more than 100 years.	0	-20
Total Score Project Longevity			0	0
Summary Internal risk				7
Project Management				0
Financial Viability				3
Opportunity Cost				4
Project Longevity				0
External risk				
5. Land Tenure				
a. Ownership and resource access/use rights are held by same entity(s)	2, 3, 25, 26, 27	Ethiopia is a federal republic and hence when it comes to the forest resource, the regional governments/states do have a full ownership to all the resources from the forest including timber. By analogy, the State do have a full right to the carbon contained in the biomass of	0	0

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
		the forests, OFWE is a state owned forestry agency with the mandate to manage the forests.		
b. Ownership and resource access/use rights are held by different entity(s) (eg, land is government owned and the project proponent holds a lease or concession)		n.a.	0	0
c. In more than 5% of the project area, there exist disputes over land tenure or ownership	2, 3,	There is not any conflict on land tenure described in the PDD. This has been confirmed by the audit team by observations and stakeholder interviews during onsite inspections.	0	0
d. There exist disputes over access/use rights (or overlapping rights)	3,	This refers to overlap in access right to part of the project forest: there are minor cases of unclear overlapping rights caused by use of the same forest area by different households e.g. for forest honey and forest coffee production which may sometime result in disputes.	5	5
e. Mitigation: Project area is protected by legally binding commitment (eg, a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period	3, 25, 26, 27	Project area is protected by legally binding commitment to continue management practices that protect carbon stock over the length of the project crediting period. Information on the forest management practice through applicable laws has been verified by the audit team during onsite visits by interviews with stakeholders and observations. The legal binding agreement is not limited and therefore can be expected to cover more than 100 years.	0	-2
f. Mitigation: Where disputes over land tenure, ownership or access/use rights exist, documented evidence is provided that projects have implemented activities to resolve the disputes or clarify overlapping claims		n.a.	0	0
Total Score Land Tenure			0	3
6. Community Engagement				
a. Less than 50 percent of households living within the project area who are reliant on the project area, have been consulted	3	62 Forest Management cooperatives have been consulted by FPIC. These are all communities that were recognized as direct stakeholders. According to the "cooperative law" at least 1 member of every household can have a	0	0

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
•		membership in the Forest Management Cooperative. Therefore, nearly every household is represented. Cooperative By Law has been provided. Respective information has been confirmed by the audit team by observations and stakeholder interviews during onsite inspections.		
• b. Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted.	3	Communities in the 20 km belt were partly consulted, partly informed. It cannot be clearly distinguished whether more than 20% of the households have been consulted. Therefore, it is conservatively assumed that it is less.	5	5
• c. Mitigation: The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area •	3, 28, 29	• A participatory assessment of the positive and negative impacts of the project activities on the Bale Mountains communities who derive livelihoods from the project area has been completed and demonstrates net positive benefits on the social and economic well-being of these communities. This is supported by: • - The process of FPIC and community consultation, - Documentation and validation process to be conducted simultaneously for CCB certification Detailed information on the FPIC process and community consultations have been provided and were confirmed by the audit team with stakeholder interviews. See CAR 24 on community impacts	-5	-5
Total Score Community Engagement			0	0
7. Political Risk				
• Governance score •	3	WGI calculated 0,79 During onsite visit the calculation on WGI was clarified with 0,94. <u>Corrective Action Request 2.</u> Provide updated information concerning the WGI in the PD/Risk assessment.	CAR	6
• f. Mitigation: Country is implementing REDD+ Readiness or other activities, as set out in this Section 2.3.3 of VCS AFOLU Non-Permanence Risk Tool v. 3 •	3	The country is implementing REDD+ Readiness and the Project activity is a REDD+ project.	-2	-2
Total Score Political Risk			CAR	✓
Summary External risk				7

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
Land Tenure				3
Community Engagement				0
Political Risk				4
8 Natural risk				
a. Are all natural risk factors applicable to the project been assessed using the Likelihood and significance (LS) and mitigation (M) (if any) approach? (See Table 10 of VCS Non-Permanence tool v.3)	3	Respective information has been provided. <u>Clarification Request 4.</u> Provide further information on mitigation assessment.	CL	✓
8.1 Fire Risk				
b. Has evidence been provided for assessing the risk of fire occurring in the project area?	3	Fire frequency data indicate that small fires occur in the Bale Mountains eco-Region territory, though the majority is concentrated in non-forest areas (anthropic vegetation in equilibrium stratum) for traditional slash and burn agriculture. However, fires tend to burn at low intensity and do not affect large trees. Impacts are expected to affect a relatively small proportion of the biomass of any given hectare. Members of Forest Management Cooperatives have been trained as how to combat fire with in their territory. Firefighting tools purchased and disseminated to the project areas and communities will be offered additional training on fire fighting <u>Clarification Request 5.</u> Provide further evidence on Forest fires of 2000 and 2006 and provide evidence on implementation on mitigation measures.	CL	1
8.2 Pest and diseases outbreaks				
a. Has evidence been provided for assessing the risk of incidence of pests and disease attack?	3	There is no evidence of large-scale pest and disease outbreaks significantly affecting forest biomass for these highly diverse natural forests. Outbreaks of caterpillar were described during stakeholder interviews in the Hareenna Forest. But due to the high biodiversity of the ecosystem these did not have significant effects.	0	0
8.3 Extreme weather				
a. Has evidence been provided for assessing the risk of extreme climatic events (e.g. floods, droughts, winds, frost) occurring?	3	No records of extreme weather have been reported in the entire Bale Massif. During onsite visit and stakeholder interviews no indication on respective issues has been found.	0	0
8.4 Geological risks				

CHECKLIST QUESTION	Ref.	COMMENTS	Draft Concl	Final Concl
a. Has evidence been provided for assessing the geological risk (e.g. volcanoes, earthquakes, landslides)?	3	The Bale Mountains Eco-region REDD+ project is located in a geologically stable area, with no risk of volcanic activity. During onsite visit and stakeholder interviews no indication on respective issues has been found.	0	0
8.5 other natural risk				
a. Are there any other natural risks identified for the project area? Has evidence been provided for assessing these risks?	5	n.a.	✓	0
Summary Natural risk Determined by (LS × M)			0	1
Fire (F)			CL	1
Pest and Disease Outbreaks (PD)			0	0
Extreme Weather (W)			0	0
Geological Risk (G)			0	0
Other natural risk (ON)			0	0

Summary of Request and Responses by Client

Clarification requests, corrective action requests and forward action requests

Project: Bale Mountains Eco-Region REDD+ project, Ethiopia

Verification according to "Verified Carbon Standard" version 3.5, Requirements Document 25 March 2015, v3.4 using VCS methodology VM 0015 version 1.1 "Methodology for Avoided Unplanned Deforestation" and CCBS Third Edition.

Table 1. Remaining FAR from validation and/or previous verification

FAR 1:

Provide further evidence at verification according indicator GL2.4 (CCB-Standard 3rd Edition) that any poorer and more vulnerable households are identified and not negatively affected by the project.

At the start of Bale REDD+ project, women were identified as the vulnerable group with low participation in forest management. As the result, the Bale REDD+ project has provided due attention towards engaging and benefiting women from REDD+ through arranging a women only FPIC consultation meetings at a convenient place and time for women to actively involve. This has helped the project to fully secure women's Free, Prior, Informed Consent on the project. During consultations, the women expressed their consent to accept the project and decided to join forest managing CBOs' (see PIR section 7.3 on page 105 and Appendix 25 section 4.1.4; 4.1.5.; 4.5.2). In addition, the bylaw of the forest managing CBO's was revised to make ensure women representation in the CBO executive; hence empowering women in decision making process as well. The new bylaw clearly requires women representation, at least two out of the seven, in the executive committee members of the CBO. Additionally, it is explicitly stated in the bylaw which says "if the chairperson of CBO is a man a deputy chairperson should be a woman (see PIR section 7.3 on page 105 and Appendix 2 in section 4.2.8).

DOE assessment:

The audit team confirmed the active involvement of women in the project during the onsite visit in July 2016 in several interviews held with women as part of the CBOs and houses visited with improved cooking stoves. The comments received did not contain any information that could lead to the impression that women are negatively affected by the project activity rather than positive aspects to women living conditions.

Hence, the audit team confirms that women are not negatively affected by the project activity.

→ **FAR 1 closed**

Table 2. CL from this verification

CL ID	CL 1	Section no.	0. Formal Requirements	Date: 27 Jul 2016
Description of CL				
Assure, that all aspects of the CCBA Standard 3 edition are covered and, as per page 20 of the <i>Rules</i> , the PIR clearly identifies which information pertains to which of the CCB Standards criteria and indicators using sub-headings or other cross-referencing. Assure, that all relevant information concerning project implementation is included and sustained with evidence. Where data from monitoring is available, include the Project impact information, sustain with respective objective evidence and clearly reference the supporting documents in the PIR (see Rules of the Use of CCBS 3 rd edition, page 18 - 20). The PIR does not need to include information on indicators, that has not changed from the validated PD. As the primary PDD was previously prepared using CCBA 2 nd edition, assure, that all required indicators of the 3 rd edition are covered.				
Project participant response				Date: 14/10/2016
➤ Reference as sub heading was done as per the CCBA third edition in PIR version 1.5 ➤ Project implementation is supported with evidence documents submitted as appendices to the main report ➤ All the indicators of the PDD are included in the PIR V 1.5 (see section 5.3. Data and Parameters Monitored (CL4, CM4 & B4), page 69-92) ➤ The PIR report is prepared as the rules of CCBA 3rd edition				
Documentation provided by project participant				
PIR version 1.5				
DOE assessment				Date: 22.11.2016
The PIR Report has been updated to include the aspects of the CCBA Standard 3 rd edition. Respective subheadings were integrated in the PIR report version 1.5 (IRL 20). Monitoring data and information on project implementation have been included. Information provided is in line with standard requirements and Verified by the project team during onsite verification. ➔ CL 1 closed				
CL ID	CL 2	Section no.	1.2 Sectoral Scope and Project Type	Date: 27 Jul 2016
Description of CL				
Include information on the sectoral scope in the PIR.				
Project participant response				Date: 14/10/2016
• The sectoral scope in the PIR is included in this revised report of PIR version 1.5 in section 2.1 on page 14				
Documentation provided by project participant				
PIR version 1.5				
DOE assessment				Date: 22.11.2016
"The project falls within the scope of the AFOLU sector (Agriculture, Forestry and Other Land Use), and in the category of Reducing Emissions from Deforestation and Degradation (REDD) in particular. The proposed type of activity is Avoided Unplanned Deforestation and/or Degradation." The project is not a grouped project. Respective information on the sectoral scope is provided in line with standard requirements and verified by the project team. ➔ CL 2 closed				
CL ID	CL 3	Section no.	1.6 Project Crediting Period (G1)	Date: 27 Jul 2016
Description of CL				
Include information in the PIR, how the implementation schedule has been satisfied; explain the causes for the delay and the effects toward the project. e.g.: Constitution of the Bale Mountain Eco-region Trust Fund etc.				
Project participant response				Date:

➤ Overall, the project is right on track except delays in few instances such as constitution of the Bale Mountains Eco-Region Trust and the validation of the PDD. The cause of delay for this two are explained in the PIR. Here below also some explanation for the same: ➤ Delay of the validation of PDD: the validation process took longer time than expected. This delay was mainly associated with the lack of expertise in the area of REDD+ because REDD+ initiative is new to the country where nobody knows about it and the project proponent relied on support of international experts. Despite that, the project implementation was carried out properly and the detail of description are presented in PIR v1.5 under section 2. ➤ The case of trust fund delay: Detail status of implementing the Constitution of the Bale Mountain Eco-region Trust Fund is explained in PIR v1.5 under section 2.2.2.2 on page 20 and Appendix 23
Documentation provided by project participant
PIR version 1.5 and Oromia REDD program document Appendix 23
DOE assessment Date: 22.11.2016
Respective information on the implementation schedule is provided in the PIR in line with standard requirements and verified by the project team during on site verification. ➔ CL 3 closed

CL ID	CL 4	Section no.	1.7 Project Location (G1)	Date: 27 Jul 2016
Description of CL				
Provide a map identifying any High Conservation Value areas (identified in CM1 and B1), and of additional areas that are predicted to be impacted by project activities identified in CL3, CM3 and B3.				
Project participant response				Date:
Map that shows High Conservation Value area are prepared and included in the PIR (see PIR v1.5 section 2.4 on page 27)				
Documentation provided by project participant				
PIR v1.5				
DOE assessment				Date: 22.11.2016
A map showing the area of the HCVF is integrated in the PIR. ➔ CL 4 closed				

CL ID	CL 5	Section no.	1.9 Other programs (G5)	Date: 27 Jul 2016
Description of CL				
Provide further information on other REDD projects and initiatives (e.g. Oromia Forested Landscape Program) and clarify whether there is any interference with the BALE REDD project.				
Project participant response				Date: 14/10/2016
The Oromia Forested Landscape Programme (OFLP) is a jurisdictional REDD+ program implemented across the entire Oromia Regional State. The Bale REDD+ project being considered as knowledge hub for all REDD+ initiatives in the country, it has been treated as a special project and is enjoying political and technical supports including from OLFP. Therefore, there will be no negative effect from the Oromia landscape program to the Bale REDD+ project. Furthermore, the proponent of both project is the same, i.e. OFWE, and this also makes the proper nesting of the two initiative simply in the future. Besides, the emission reductions achieved so far by the Bale REDD+ project is agreed to be traded separately and to benefit only the community in Bale eco-region. These have been well captured in this PIR (see PIR V1.5 section 2.2.2.2 on page 20)				
Documentation provided by project participant				
PIR V1.5				
DOE assessment				Date: 22.11.2016

Information on the OFLP is presented in the PD. As the OFLP uses an jurisdictional approach and covers also the area of the BMERP further information is required how double counting is avoided and how the BMERP project is nested in the OFLP. This information shall be provided also in the PIR. For further information see: http://www.v-c-s.org/applicability-section-522-vcs-20071-double-counting/	
Project participant response	Date: 09 December, 2016
OFLP jurisdictional approach will start after 2017. The OFLP is very much aware of the Bale REDD+ initiative and currently the Bale project and OFLP developers are discussing to properly nest the Bale REDD+ into OFLP but as of 2017 on. The performance of Bale REDD+ so far is agreed to be accounted at the project level. For future accounting a nesting modality will be agreed and that can avoid any potential for double counting. This has been elaborated in the MIR (page 21).	
Documentation provided by project participant	
Oromia Forested Landscape Program (OFLP), Process Framework, Oct 2015, Ministry of Environment and Forest (MEF), The Federal Democratic Republic of Ethiopia	
DOE assessment	Date: 20.12.2016
Respective information has been included in the PIR, section 2.2.2.2 and verified by the audit team through document review (IRL 29). → CL 5 closed	

CL ID	CL 6	Section no.	2.1 Implementation Status of the Project Activity (G1)	Date: 27 Jul 2016
Description of CL				
Include detailed information on the activities implemented, how each project activity has achieved the expected community and biodiversity impacts (see G1.8). and sustain with objective evidence (clearly referenced). This could also include information on leakage management activities like planation establishment etc.				
Project participant response				Date: 14/10/2016
The details of project implementation towards achieving expected community and biodiversity impacts are described in PIR V. 1.5 under section 2 while the achievements of expected community and biodiversity impacts are described under sections 7.1 and 8.1 of PIR V.1.5				
Regarding planation in the leakage belts areas 125 hectors of lands were covered by 277,428 seedlings in six woredas such as Harna Buluk, Delo mena, Goba, Nensebo, Dola and Gololcha. PIR v1.5, section 2.2.1.2 on page 16 and in Appendix 26 section 3.2.16 on page 17.				
Documentation provided by project participant				
Appendix 26				
DOE assessment				Date: 22.11.2016
Respective information has been provided in the PIR and supported by the "Bale REDD+ Donor's Annual report in 2016". It is in line with the observations made by the audit team during the onsite visit by field inspection and held. → CL 6 closed.				

CL ID	CL 7	Section no.	2.2.2 Project Description Deviations	Date: 27 Jul 2016
Description of CL				
Clarify deviations from the PDD (PDD and Monitoring Plan) in relation to the implementation and monitoring executed and present in the PIR.				
Project participant response				Date: 14/10/2016
There is no any serious deviation of monitoring plan that was stated in the PDD PIR V1.5 section 4.2 on page 41				
Documentation provided by project participant				
PIR V 1.5				
DOE assessment				Date: 22.11.2016

Per the PIR there are no deviations from the monitoring plan "section 4.2 of the PIR". Nevertheless, minor deviations are described in section 5.3, concerning the monitoring frequency. Description and justification of the deviations shall be included in line with VSC requirements showing that the deviation does not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project remains in compliance with the applied methodology (VCS Standard 3.6.1 ff).

- **Cumulative actual carbon stock change due to un avoided unplanned deforestation at year t in the project are:** According to the description in the PD and the methodology the monitoring frequency is annually; in the PIR is noted that it was done after 4 years.
- **Community forest income change:** According to the description in the PD the monitoring frequency is annually; in the PIR is noted that it was done after 5 years.

Project participant response	Date: 09 December,2016
Deforestation monitoring was initially planned to be carried out annually but it was pushed to fourth year because of two reasons. Primarily, a validation process of the project PDD took longer time than anticipated, more than two years. Delay caused as we have been waiting for the validation of the PDD as it was assumed that the validation is required to employ the methodology for monitoring. Secondly, the project proponent has learnt that it is difficult to detect those small and scattered deforestation on annual basis. This is a case where the deforested areas are found below the spatial resolution of remote sensing images. Therefore, deforestation monitoring has been done at the fourth year, and the change observed divided by four to estimate the annual rate of deforestation. Apart from this minor deviation, the procedure that has been employed in the PDD has been strictly followed in the monitoring process. This implies that it does not affect both the methodological methods and results of the project. For detail please see page 41.	
Community forest income change is assumed to be expressed in terms of income/hh/year while the monitoring period has been planned to carry out every five years. Therefore, there is no any deviation. Please see PDD (Table 48) on page 147.	

Documentation provided by project participant	
Updated PIR report, version 1.5	
DOE assessment	Date: 20.12.2016
Respective information as described above has been included in the PIR, section 4.2 and verified by the audit team through document review (IRL 02, 04). → CL 7 closed	

CL ID	CL 8	Section no.	(5.5) Employment Opportunities and Worker Safety (G3)	Date: 27 Jul 2016
Description of CL				
Provide further documentation on implementation of trainings, equal employment, workshops etc.				
Project participant response				Date: 14/10/2016
To keep equal opportunity for women and men during trainings, workshops and experience exchange visits, the project maintained the requirement of involvement to be 50 :50 between men and women. For instance, during PFRA and MRV trainings 341 men and 323 females participated (see PIR V1.5 section 2.2.3.2. on page 23 and Appendix 2 Table 5 on page 12). Similarly, 297 women and 362 men participated during experience exchange visit see V1.5 page 23-25 Appendix 25 Table 13 on page 28.				
Documentation provided by project participant				
Appendix 25				
DOE assessment				Date: 22.11.2016

The PP provided respective information and evidence of trainings, equal employment, workshops and workshops in the PDD and sustained it with evidence (IRL 20). It is in line with the observations made by the audit team during the onsite visit by field inspection and interviews held.

→ CL 8 closed.

CL ID	CL 9	Section no.	3.1 Data and Parameters Available at Validation	Date: 27 Jul 2016
Description of CL				
Assure that all Data and Parameters available at Validation are included in the PIR as described in the PD.				
Project participant response				Date: 14/10/2016
All the monitored parameters in the PIR are addressed in line to the PDD				
Documentation provided by project participant				
PIR V.1.5				
DOE assessment				Date: 22.11.2016
The audit team checked the compliance of the PDD and the PIR concerning the Data and parameters available at Validation and concluded, that most of the parameters have been considered with the following exemption: The following parameters that are described in the PDD are missing in the PIR:				
- Start date of the historical reference period - Duration of the historical reference period - Number of Buffer credits deposited in the VCS Buffer at time t - Number of Verified Carbon Units(VCUs) to be made available for trade at time t				
Project participant response				Date: 09 December,2016
- Start date of the historical reference period –it is the year 2000, and is indicated on page 84 of PIR - Duration of the historical reference period- It is indicated on page 84 of PIR - Number of Buffer credits deposited in the VCS Buffer at time t It is indicated on page 86 - Number of Verified Carbon Units(VCUs) to be made available for trade at time t- It is indicated on page 86				
Documentation provided by project participant				
Updated PIR report, version 1.5				
DOE assessment				Date: 20.12.2016
Respective information as described above has been included in the PIR, section 5.2 and verified by the audit team through document review (IRL 02, 04).				
→ CL 9 closed				

CL ID	CL 10	Section no.	3.2 Data and Parameters Monitored	Date: 27 Jul 2016
Description of CL				
Assure that all Data and Parameters monitored are included in the PIR as described in the PDD and Monitoring Plan (VCS and CCBA CL4, CM4, B4).				
Project participant response				Date: 14/10/2016
All the monitored parameters in the PIR are included as described in the PDD and monitoring plan see PIR V1.5 section 5.3 on pages 69-92				
Documentation provided by project participant				
PIR V. 1.5				
DOE assessment				Date: 28.11.2016

The audit team checked the compliance of the PDD and the PIR concerning the Data and parameters to be monitored and concluded, that all the parameters have been considered as described in the PD with the exemption described in CL 7.

→ **CL 10 closed**

CL ID	CL 11	Section no.	3.3 Description of the Monitoring Plan	Date: 27 Jul 2016
Description of CL				
Provide detailed description of the implementation of sampling approaches, including target precision levels, sample sizes, sample site locations, stratification, frequency of measurement and QA/QC procedures. Where applicable, demonstrate whether the required confidence level or precision has been met. Sources, SOPs, guidelines, manuals and evidences....				
Project participant response				Date: 14/10/2016
Detail description about employed data collection and analysis is provided in PIR V 1.5 section 5.1.2. on page 54				
Documentation provided by project participant				
PIR V 1.5.				
DOE assessment				Date: 28.11.2016
Respective information has been provided in the PIR section 5.1.2 and 5.3 and supported by various documents (IRL 6, 10, 10b, 14, 22, 23, 24). It is in line with the observations made by the audit team during the onsite visit by field inspection and interviews held.				
CL 11 closed.				

CL ID	CL 12	Section no.	4.3 Leakage	Date: 27 Jul 2016
Description of CL				
Provide further information on leakage and leakage monitoring in the context that the deforestation rate in the Leakage Belt of the dry forest is detected to be 59 % higher than expected. Deforestation above the baseline in the leakage belt area will be considered activity displacement leakage. Consider Leakage as described in Part III 1.2 of the Methodology and provide the data in the required format (Tables) Check table 12, Sum emission removals				
Project participant response				Date: 14/10/2016
➤ We have now reclassified the land cover in the leakage belt taking into consideration plantation forest and patchy grasslands. Based on this reclassification we recalculated the extent of deforestation in the dry forest area stratum. Therefore, the current deforestation is 1360 ha, which is about 38% higher than predicted under the baseline scenario. This greater deforestation was occurred in leakage belt area because of illegal settlers who came from other places. The project has organized consultation workshops on how to tackle those kinds of challenges in the future (see the detail in PIR V. 1.5 section 6.3 on page 94 and Appendix 2 under section 3.1.2.). ➤ The emission in the leakage belt was also recalculated and presented based on the revised deforestation area, and presented using the required format (see PIR v1.5 section 6.3 Table 15 on page 93).				
Documentation provided by project participant				
PIR V1.5 and Appendix 2				
DOE assessment				Date: 28.11.2016
Further information on the leakage and leakage monitoring is provided in the PIR under 6.3. The baseline for the leakage belt was assessed in line with the methodology requirements (IRL 10). The reclassification of the forest area was verified by the audit team using the GPS field marks taken during the onsite visit (IRL 16, 18). As described in the PDD the overall result indicated that total emission in the leakage belt was less than what was estimated as baseline data and is therefore in line with methodology requirements.				
CL 12 closed				

CL ID	CL 13	Section no.	4.4 Summary of GHG Emission Reductions and Removals	Date: 27 Jul 2016
Description of CL				
Include information concerning the deductions of VCUs due to the buffer calculation in the PIR.				
Project participant response				Date: 14/10/2016
This is included in PIR V.1.5 section 6.4 and calculation sheet in Appendix 3				
Documentation provided by project participant				
PIR 1.5 and Appendix 2				
DOE assessment				Date: 28.11.2016
Respective information has been provided in the PIR (IRL 004-1.5, 9). The percentage according to the Non-Permanence Risk Report is 15% (IRL 03) and adds up for the 4 years 2012 – 2015 to 829,907 tCO ₂ VERs. Information provided is in line with the observations made by the audit team by document review, field inspection and interviews held.				
CL 13 closed				

CL ID	CL 14	Section no.	AFOLU Risk Assessment	Date: 27 Jul 2016
Description of CL				
Clarify in the PIR, that the Non-Permanent Risk Assessment is still valid and provide respective information				
Project participant response				Date: 14/10/2016
Non-permanent Risk Assessment is still valid see PIR V1.5 section 6.4 and Appendix 12				
Documentation provided by project participant				
PIR V.1.5				
DOE assessment				Date: 28.11.2016
The validity and actuality of the Non-Permanence Risk Report has been confirmed by the audit team during the onsite visit by field inspection and interviews held.				
CL 14 closed.				

Table 3. CAR from this verification

CAR ID	CAR 1	Section no.	0. Formal Requirements	Date: 27 Jul 2016
Description of CAR				
The Public Consultation Period for the Verification has not been initiated yet due to required changes in the PIR mainly concerning the adaptation of the report in respect of the update to the CCBA Standard Third Edition. Comments, that will be received during the Public Consultations period shall be considered.				
Project participant response				Date: 14/10/2016
The consultation was carried out from 10 th August to 10 th September 2016 see PIR v 1.5 at # Vii (History of CCBs status)				
Documentation provided by project participant				
PIR 1.5				
DOE assessment				Date: 28.11.2013

There were two Public Consultation Periods for the PDD (Validation) and one for the PIR (verification): http://www.climate-standards.org/?s=bale Validation Attempt: 2 June – 2 July 2014, no comments received Validation: 10 February – 10 March 2016, no comments received Verification: 4 August – 3 September 2016, seven comments received This is in line with the CCBA requirement as stated under the “Rule of the Use of the CCBA Standard” page 21: “The CCB Standards Public Comment Period <u>should</u> be completed before the start of the Auditor’s site visit, so that the Auditor may make appropriate inquiries onsite about any comments received. In the event that the public comment period ends after the site visit is complete, the Auditor shall give full consideration to any comments received and may need to return to the project site to do so.” → Public Consultation Periods for the PIR (verification) needs to be corrected to 4 August – 3 September 2016 → The comments received need to be addressed. Information can be assessed under http://www.climate-standards.org/?s=bale	
Project participant response	Date: 09 December,2016
Please see attached document 29. Decem12, 2016Public-Comment-Summary ML	
Documentation provided by project participant	
29. Decem12, 2016, Public-Comment-Summary ML	
DOE assessment	Date: 20.12.2016

The PP provided detailed information towards the comments received (IRL 26).
The audit team concludes as follows:

Comment 1:

Response to the comments has been provided by the PP and further detailed information is provided in the PDD and in the PIR including respective supplementary material. The identification of agents and drivers of deforestation including underlying causes has been described in detail in the PDD (IRL 02) and respective supporting documents, which were assessed by the audit team during validation process and described in the VCS CCB Validation Report v3 0 (Validation IRL: 14, 32, 37, 44, 53, 64). The drivers of deforestation have been assessed in line with the applied VSC methodology.

Comment 2:

As stated and explained by the PP, the situation in India cannot be compared to the situation in the project area in Ethiopia. All lands in Ethiopia belongs to the State and not to individuals. Response to the comments has been provided by the PP and further detailed information is provided in the PDD and in the PIR including respective supplementary material.

The situation has been assessed by the audit team during validation and verification by document review, on site field inspections and interviews with community members and other stakeholders.

Comment 3:

The use of forest resources is not prohibited. There are sustainable forest management plans. The methodology does not consider forest degradation. Improved cooking stoves are provided to community members. Response to the comments has been provided by the PP and further detailed information can be found in the PIR and has been assessed by the audit team during validation and verification by document review, on site field inspections and interviews with community members and other stakeholders.

Comment 4:

There is no reserve area, but different project areas in line with methodology requirements. There are also no large land owners than the State. Large scale land grabbing has not been observed in and around the project area. Response to the comments has been provided by the PP and further detailed description is provided in the PDD and in the PIR including respective supplementary material.

Comment 5:

Community based organisations (CBO) participate in the sustainable forest management in so called PFM, Participatory Forest Management. These organizations are supported by the state authority Oromia Forest and Wildlife Enterprise. The CBOs already use forest resources like firewood, construction timber and NTFPs like natural coffee, honey, pasture, herbs etc. Response to the comments has been provided by the PP and further detailed description is provided in the PDD and in the PIR including respective supplementary material.

Comment 6:

Response to the comments has been provided by the PP and further detailed description is provided in the PDD and in the PIR including respective supplementary material (IRL 06, 14). The situation has been assessed by the audit team during validation and verification by document review, on site field inspections and interviews with community members and other stakeholders.

Comment 7:

Response to the comments has been provided by the PP and further detailed description is provided in the PDD and in the PIR including respective supplementary material (IRL 06, 14).

The situation has been assessed by the audit team during validation and verification by document review, on site field inspections and interviews with community members and other stakeholders.

~~Respective information as described above has been verified by the audit team through document review (IRL of validation- and verification reports), on site field inspections and interviews with community members and other relevant stakeholders.~~

→ CAR 1 closed

CAR ID	CAR 2	Section no.	4.2 Project GHG removals / emissions	Date: 27 Jul 2016
Description of CAR				
Clarify why areas clearly identified as eucalyptus plantation or dry forest in the Woreda of Agarfa are classified as non forest, as detected during the onsite visit. <i>GPS point 336 (N 589442 / E 807135) was taken in a eucalyptus plantation with a height clearly above 20 m, that obviously qualifies as forest. In the satellite image analysis, it is classified as non forest and the majority of the planation does not show as forest.</i> <i>Point 338 (N 586562 / E 805000) was identifies in the audit as patch of grassland, clearly bigger than 30 x 30 m in a dry forest belt in a valley alongside a small stream. In the satellite image analysis this is completely declared as non-forest.)</i> • Include an updated summary of the satellite image analysis in the PIR in line with the Methodology requirements. • Update the Deforestation Analysis Report including calculation according to the results of the satellite image analysis. • Include information of the Minimum Mapping Unit in line with methodology requirements. • For a better understanding the deforestation data should be provided on woreda level. • Use whole numbers.				
Project participant response				Date: 14/10/2016
➢ The plantation forest was wrongly excluded but now this has been reclassified and included as forest area. ➢ The patch grassland cover was initially classified as non-forest because it showed same spectral reflectance with that of non-forest land class. However, using the specific GPS coordinate of this place reclassification was carried out and these areas are now classified as forest lands (see PIR v.1.5. section 6.3 Table 15 on page 94 and in Appendix 1a and 4). ➢ The mapping unit of 0.09 hectare is specified in PIR V. 1.5 section 6.2 on page 92-93 and Appendix 1a				
Documentation provided by project participant				
DOE assessment				Date:
• An updated summary of the satellite image analysis has been provided in the PIR. The reclassification of the forest area was verified by the audit team using the GPS field marks taken during the onsite visit (IRL 16, 18). • Update the Deforestation Analysis Report including calculation according to the results of the satellite image analysis (IRL 10) • The minimum mapping unit (MMU) has been clarified with 0.9 ha and is therefore in line with methodology requirements.				
CAR 2 closed				

CAR ID	CAR 3	section no.	4.4 Summary of GHG Emission Reductions and Removals	Date: 27 Jul 2016
Description of CAR				
Provide updated excel carbon calculation with clear structure and reference for input data.				
Project participant response				Date: 14/10/2016
It is updated and attached see Appendix 3				
Documentation provided by project participant				
Appendix 3				
DOE assessment				Date:

Carbon calculation sheet revised 3rd version submitted UNCERTAINTY-3 - 29.11.2016 has been provided.	
→ Clarify and assure that the all figures presented in the PIR are identic with the figures provided in the updated and provided supporting documents (for e.g. Ex Ante Buffer credits: 829,907/4x207,464; VERs: 4,702,806/4,702,512 etc. different figures are presented in the PIR and they do not match with the: - Carbon calculation sheet revised 3rd version submitted UNCERTAINTY-3 - 29.11.2016 (Ex Ante Buffer: 676.028, VERs: 3.830.826) - Project period GHG emission calculation-2 (Ex Ante Buffer: 829.907, VERs: 4.702.807) → Assure, that the latest versions of supporting documents are provided and marked with a unique number/date and as traceable, and verifiable excel sheets.	
Project participant response	Date: 09 Dec 2016
Project period GHG emission calculation updated and attacued as in new spread sheet file named as 2.2. Project period GHG emission calculation 07-12-2016.	
The term Ex Ante Buffer credits: is corrected as Ex post Buffer Credit on project GHG carbon calculation spreed sheet 2.2. Accordingly, the Ex post Buffer Credit is calculat- as 829,855. This figure is divided by four to obtain annual buffer credit which is 207,464. In addition, the Ex post VERs is corrected as 4,702,512 Appendix 2.2.	
Carbon calculation sheet revised 3rd version submitted UNCERTAINTY-3. It contains (Ex AnteBuffer: 676,028, VERs: 3.830.826) this figure is checked as correct values. See appendix 3.	
Documentation provided by project participant	
2.2. Project period GHG emission calculation 07-12-2016	
3. Carbon calculation sheet revised 3rd version submitted UNCERTAINT	
DOE assessment	Date: 20 Dec 2016
Respective information as described above has been included in the PIR, and verified by the audit team through document review (IRL 09, 22). Ex Post VERs are assessed with 5,532,367 tCO ₂ -e ⁻¹ including buffer, whits accounts to 4,702,807 tCO ₂ -e ⁻¹ exluding the 15 % buffer.	
→ CAR 3 closed	

Table 4. FAR from this verification

CAR ID	Section no.	Date:
Description of CAR		
Project participant response		Date: 11/12/2015
DOE assessment		Date:

APPENDIX 2:

Information Reference List

Ref. No.	Author/Editor/ Issuer	Title/Type of Document. Publication place	Issuance and/or submission date																									
01	Martin Seitz, Addisu Almaw	List of Participants/Interviewed Persons:	17 Jul – 22 Jul 2016																									
				<table><tr><th></th><th>Name</th><th>Organisation</th></tr><tr><td>1</td><td>Anshaa Kadiroo</td><td>Chairman</td></tr><tr><td>2</td><td>Mulugeta Lemenih (PhD)</td><td>Head of Forest, Farm Africa</td></tr><tr><td>3</td><td>Kubur Fatio</td><td>Vice Chairman of CBO</td></tr><tr><td>4</td><td>Girma Ayele</td><td>Project coordinator Farm Africa</td></tr><tr><td>5</td><td>Merga Diyesa</td><td>GIS Specialist</td></tr><tr><td>6</td><td>Rooba Nure</td><td>Secretary/Accountant</td></tr><tr><td>7</td><td>Salemariam Mezmur</td><td>REDD+ & PFM Advisor</td></tr></table>		Name	Organisation	1	Anshaa Kadiroo	Chairman	2	Mulugeta Lemenih (PhD)	Head of Forest, Farm Africa	3	Kubur Fatio	Vice Chairman of CBO	4	Girma Ayele	Project coordinator Farm Africa	5	Merga Diyesa	GIS Specialist	6	Rooba Nure	Secretary/Accountant	7	Salemariam Mezmur	REDD+ & PFM Advisor
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7	Salemariam Mezmur	REDD+ & PFM Advisor																										
A complete list of all participants is available as pdf file.																												
02	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	PD – Bale mountains Eco-region Reduction of Emissions from Deforestation and Forest Degradation (REDD+) Project - Ethiopia Version 3.5	28 Jul 2016																									
03	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	NON-PERMANENCE RISK REPORT Bale Mountains Eco-region REDD+ Project- Version 3.4	13 Oct 2015																									
04	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	PIR – Bale mountains Eco-region Reduction of Emissions from Deforestation and Forest Degradation (REDD+) Project - Ethiopia Version 1.5	14 Oct 2016																									
05	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	Bale Mountains Eco-region REDD+ Project - MONITORING PLAN	29 Jun 2016																									
06	Bale Robe	Forest managing CBOs' Organization Capacity Assessment Report (OCAP)	Jan 2016																									
07	OFWE	Shape files – Project design layers	23 May 2014																									
08	FARM Africa	Monitoring period GHG emission calculation (replaced by 22)	18 May 2016																									
09	FARM Africa	Final comprehensive Bale REDD carbon data-final EXCEL Sheet, Version 3	07 Dec 2016																									
10	FARM Africa	Deforestation Analysis Report_2015 - Updated	Jan 2016																									
10b	University of Oxford	Historical Land-Cover Change and Projected Deforestation Modeling	May 2013																									

Ref. No.	Author/Editor/ Issuer	Title/Type of Document. Publication place	Issuance and/or submission date
11	Farm Africa	Fuel efficient stove distribution record	Jan 2016
12	Ararsa Beyene	FUELWOOD CONSUMPTION AND ITS ENVIRONMENTAL IMPACTS: The case of Bale Eco-region, Oromia Regional State South Eastern Ethiopia	Dec 2015
13	FARM Africa	Verification Map Overview	Jan 2016
14	Oromia Forest and Wildlife Enterprise & Farm Africa SOS Sahel Ethiopia	People's perception about socio-economic and biodiversity impacts of Bale REDD+ Project	Mar 2016
15	OFWE, Farm Africa and SOS Sahel Ethiopia	Participatory Forest Assessment Report of Chiri kebele in Delo Mena District	Feb 2016
16	Martin Seitz	Field sheets	Jul 2016
17	Farm Africa	Shapefiles 2015 - Satellite image analysis data	Jan 2016
18	Martin Seitz	Onsite Audit GPS Data Analysis	27 Jul 2016
19	Farm Africa	Landsat image 2015	2015
20	Farm Africa	Bale REDD+ Donor's Annual report in 2014	2014
21	Farm Africa	Bale REDD+ Donor's Annual report in 2016	2016
22	Farm Africa	Project period GHG emission calculation-2	07 Dec 2016
23	Farm Africa, SOS Sahel, Dr.Gavin Jordan	PFRA guideline	Apr 2003
24	Luigi Cavestro,	P.R.A. - Participatory Rural Appraisal – Concepts, Methodologies and Techniques; Università degli studi di Padova, Facoltà di Agraria	10 Oct 2003
25	VCS - Secretary	Comments received by the VCS during the public comment period 04 August 2016 to 03 September 2016 for the 1st verification audit of the Bale Mountains Eco-region REDD+ Project	6 Sept 2016
26	Farm Africa	Response to comments received during the public comment period	13 Dec 2016
28	Sam Hoffer, VCS Julianne Baroody, CCBA	Bale extension request response letter	16 Dec 2016
29	Ministry of Environment and Forest (MEF), The Federal Democratic Republic of Ethiopia	Oromia Forested Landscape Program (OFLP), Process Framework	Oct 2015
30	Climat Focus	Bale mountain legal Due Diligence report	Apr 2010
31	H. Gyde Lund Forest Information Service	National Definitions of Forest/Forestland Listed by Country	Mar 2012

Ref. No.	Author/Editor/ Issuer	Title/Type of Document. Publication place	Issuance and/or submission date
32	Govern. of Ethiopia	Ethiopian Law on Lands and Forests – available on site	Sep 2007
33	Govern. of Ethiopia	Constitution of Omoria Forest and Wildlife Enterprise OFWE – available on site	23 Jul 2009
34	The Federal Democratic Republic of Ethiopia ENVIRONMENTAL PROTECTION AUTHORITY	Letter of No Objection (available on site)	06 Sep 2010
35	OFWE	Joint forest management agreement – sample in English – available on site-	Jun 2008
36	FARM Africa	Wabero Kebele Forest Management Plan	Jul 2014
37	Kabele Wabero	Example for “Forest Development and Utilization Cooperative ByLaw” – available on site	Jan 2014
38	FARM Africa	Wabero Kebele Forest Management Plan	Jul 2014
39	FARM Africa	Benefit sharing process with CBOs	Jul 2014
40	Governm. of Ethiopia	Ethiopian Central Statistical Agency data of 1994 & 2007	Nov 2014
41	Yohannes Kidane & Reinhold Stahlmann & Carl Beierkuhnlein	Vegetation dynamics, and land use and land cover change in the Bale Mountains, Ethiopia	26 Jan 2012
42	IRIS Consult P.L.C.	Community profile and settlement dynamics in four Woredas of Oromiya National Regional State: Dallo Mena, Harana Buluq, Goba and Nansabo	Dec 2008
43	University of Oxford	Methodological Land-Use Change (LUC) Annex	Jun 2013
44	Misrak Alemu et al.	Assessment of Cover Change in the Harenna Habitats in Bale Mountains, Ethiopia, Using Gis and Remote Sensing.	2012
45	Federal Democratic Republic of Ethiopia, United Nations Development Program, Global Environment Facility	Sustainable Development of the Protected Area System of Ethiopia (SDPASE).	2005
46	BirdLife International	EASTERN AFROMONTANE BIODIVERSITY HOTSPOT - Critical Ecosystem Partnership Fund	24 Jan 2012
47	Fiona Flintan, Worku Chibsa, Dida Wako, Andrew Ridgewell	Livestock and livestock systems in the Bale Mountains Ecoregion	Jun 2008
48	The Federal Democratic Republic of Ethiopia Environmental Protection Authority	Ethiopia's Vision for a Climate Resilient Green Economy	2010
49	The International Bank for Reconstruction and Development/The	Economics of Adaptation to Climate Change – Synthesis report	2010

Ref. No.	Author/Editor/ Issuer	Title/Type of Document. Publication place	Issuance and/or submission date
	World Bank		
50	Anteneh Belayneh1, Temesgen Yohannes2 and Adefires Worku	Recurrent and extensive forest fire incidence in the Bale Mountains National Park (BMNP), Ethiopia: Extent, Cause and Consequences	2012
51	FARM Africa	Economic additionality (Investment analysis Data) 2 EXCEL sheet	Nov 2014
52	Unique, Terra carbon, Climate Focus	Progress Report – Structuring, marketing and development preparation phase	Apr 2010
53	European Union	Grant Contract	08 Jul 2014
54	Royal Norwegian Embassy	Grant Letter	07 Dec 2012
55	Massico, P. (2005),	http://www.animalinfo.org/country/ethiopia.htm	2015
56	Sausann Bruche	A genetic distinct lion (Panthera leo) population from Ethiopia	2012
57	The Federal Democratic Republic of Ethiopia Environmental Protection Authority	Ethiopia's Vision for a Climate Resilient Green Economy	2010
58	The International Bank for Reconstruction and Development/The World Bank	Economics of Adaptation to Climate Change – Synthesis report	2010