

VCS & CCB 2ND VERIFICATION REPORT FOR BALE MOUNTAINS ECOREGION REDD+ PROJECT



Document Prepared by TÜV NORD CERT GmbH

Project Title	Bale Mountains Eco-Region REDD+ project
Version	03
Report ID	8003022997 (VCS&CCB Verification)

Report Title	VCS & CCB 2 nd Verification Report for Bale Mountains Eco-Region REDD+ project
Client	Forest Farm Africa Oromia Forest and Wildlife Enterprise
Pages	68
Date of Issue	05-August-2021
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Summary

- **A brief description of the verification and the project.**

The VCS/CCBA project activity “Bale Mountains Eco-region Reduction of Emission from Deforestation and Forest Degradation (REDD+) Project” with an overall project area of 261,053 ha is a REDD+ pilot project in the context of the REDD+ readiness proposal of Ethiopia, foreseen to conserve 84,150 ha of moist and dry forest in the Ethiopian highland, projected to be deforested within the crediting period of 20 years (2012 – 2031).

The initial validation process started in 2014, the 1st verification in 2016 and both were completed together. Having started on 1st January 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. For the 2nd verification 4,931,978 tCO₂e are calculated.

The project not only sequesters carbon it also enhances biodiversity and community aspects in the region. The area is covered with unique moist and dry tropical forest, containing the wild coffee occurrence in the lower parts and the extraordinary Juniperus forests in the highlands. The eco-region is one of the 34 global biodiversity hotspots, and inhabits rare endemic animals like the Ethiopian Wolf, the Mountain Nyala or the Ethiopian Lion. The project area contains three Key Biodiversity Areas.

The area faces an average deforestation rate (2000-2011) of 2.5 %. The communities in the project region mainly depend on cultivation, livestock production and forest-based income and thus, on the natural vegetation. The project aims to reduce the drivers of deforestation by implementing the following activities:

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

Institutional capacity building for government forest institutions and Joint Forest Management (JFM) community organisations.

Conservation and protection by supporting effective law enforcement

- **The purpose and scope of verification.**

The objective of the verification is to have an independent review ex post determination by a VVB (Validation and Verification Body) of the monitored GHG removals by sink that have occurred as a result of the implementation of the project activity during a defined monitoring period.

- **The monitoring period.**

This is the first Monitoring period started from 01-January-2016 to 31-December-2019.

- **The method and criteria used for verification.**

Verification is conducted using TÜV NORD CERT GmbH procedures in line with the requirements specified in the latest version of the VCS Validation and Verification Manual and applying auditing techniques. The verification team assessed the project activity's compliance against the VCS Version 4.1, the CCB Standard Third Edition (version 3.1), the selected methodology and the project monitoring report. The project is eligible under Project Scope 14. The verification criteria followed the guidance documents provided by VCS and CCB included the following:

VCS Standard Version 4.1, VCS Program Guide Version 4.0, AFOLU Non- Permanence Risk Tool version 4.0, CCB Standards version 3.1, CCB Program Rules version 3.1 and the applied VCS Methodology VM 0015 version 1.1 "Methodology for Avoided Unplanned Deforestation".

- **The number of findings raised during verification.**

In the course of the verification, 4 Corrective Action Requests (CARs), 19 Clarification Requests (CLs) were raised and successfully closed. One Forward Action Request (FAR) has been issued. The assessment is included in the report.

- **Any uncertainties associated with the verification.**

There are no restrictions of uncertainty.

- **Summary of the verification conclusion.**

Oromia Forest and Wildlife Enterprise has commissioned the TÜV NORD JI/CDM Certification Program to carry out the Verified Carbon Standard (VCS) joint with Climate, Community & Biodiversity (CCB) 2nd periodic verification of the project, "Bale Mountains Eco-region REDD+ Project" (ID 1340) with regard to the relevant requirements of VCS standard Version 4.1 and CCB Standards version 3.1. TÜV NORD confirms all verification activities including objectives, scope and criteria, level of assurance, monitoring and monitoring report adhere to VCS Version 4.0 and CCB Standards version 3.1 and all associated updated as documented in this report, are complete.

TÜV NORD concludes that the project activity "Bale Mountains Eco-region REDD+ Project" in Ethiopia, as described in the Monitoring Report version 08 of 04-August-2021, meets all relevant requirements for VCS and CCB verification activity and correctly applied the approved VCS Methodology for Avoided Unplanned Deforestation VM0015 Version 1.1. Hence TÜV NORD is able to certify that the GHG removals by sink from the project during the monitoring period 01-January-2016 to 31-December-2019 amount to 4,931,978 tCO₂e.

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1. INTRODUCTION

1.1 Objective

Oromia Forest and Wildlife Enterprise has commissioned the TÜV NORD JI/CDM Certification Program to carry out the Verified Carbon Standard (VCS) joint with Climate, Community & Biodiversity (CCB) 2nd periodic verification of the project for the monitoring period from 01-January-2016 to 31-December-2019. The objective of verification is to have an independent review ex-post determination by a DOE of the monitored GHG removals by sink that have occurred as a result of the project activity implemented during a defined monitoring period. The evaluation is done against the requirements of the VCS version 4.1 and CCBS third edition (version 3.1), based on the monitoring report. In order to confirm that the GHG removals by sink sound reasonable and meet the identified criteria, the verification involves the assessment of monitoring plan conformance to VCS/CCB rules and applied methodology. Verification is requirement and is seen as necessary to provide assurance on the generation of VCUs.

1.2 Scope and Criteria

The scope of the verification is to verify that: (a) the actual monitoring system and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan; (b) the GHG removals by sink data and express a conclusion with a reasonable level of assurance about whether the reported GHG removals by sink data are free from material misstatement; (c) the reported GHG emissions data is sufficiently supported by evidence. Verification shall ensure that the reported GHG removals by sink are complete and accurate in accordance with the applicable VCS criteria in order to be certified. Verification is conducted using TÜV NORD procedures in line with the requirements specified in the VCS Program and ISO14064-3 requirements and applying auditing techniques. Verification team assessed and determined that the implementation and operation of the project activity, and steps to report GHG removals by sink comply with the VCS rules. The verification involved a document review of relevant documentation and interview with the project participants. Verification is not meant to provide any consultancy towards the project participants; however, stated request for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

1.3 Level of Assurance

All GHG sinks, sources and GHG emissions equal to or greater than 1% of the total GHG assertions are considered. The project area covers 261,053 ha of forest and has generated average of 1,232,994 VCUs per year, and therefore can be considered as a large project per the VCS rules for this monitoring period, in regard to its scale, subject to a 1% materiality threshold.

The assessment was conducted to provide a reasonable level of assurance of compliance against the defined audit criteria and materiality threshold within the audit scope. Based on the audit findings the verification statement reasonably assures that the GHG assertion is materially correct and is a fair representation of the GHG data and information.

1.4 Summary Description of the Project

Project activity:	“The Bale Mountains Eco-region Reduction of Emission from Deforestation and Forest Degradation (REDD+) Project”
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VCS project ID and Registry:	ID 1340 ⁵¹
VCS Project Status:	Registered
CCB Project Status:	Verification approved
Project Participants:	Oromia Forest and Wildlife Enterprise (OFWE)
Location of the project:	Bale Mountain ecoregion/Ethiopia. Location submitted in GIS shape files
1 st crediting period:	1 st January 2012 – 31 st December 2015
2 nd (actual) crediting period	1 st January 2016 – 31 st December 2019

“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 %⁵⁴. The eco-region is one of the 34 global biodiversity hotspots⁵⁹. 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 10% according to the VCS tool for assessing the non-permanence risk. The longevity of the project is expected to be > 100 years, as the land is forest land under the forest law of Ethiopia^{18, 19, 24} and the contracts with the communities have a duration of 99 years⁶¹.

In the actual monitoring period is 01 Jan 2016 to 31 Dec 2019. In this period a net carbon emission reduction of 4.931.978 tCO₂-equivalent has been determined, which results in 4.438.780 VCUs excluding the 10 % buffer of 493.198 VCUs².

Further detailed information can be found in Annex 4.

CL 5 and CAR 1 were raised and successfully closed. Refer to Appendix 3 for details.

2. VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules 4.3.1*)

Senior Auditor: David Lubanga is qualified by TÜV NORD in Validation and Verification of Clean Development Mechanism Requirements (CDM projects) and other voluntary schemes as VCS, CCB and GoldStandard since 2011. He has a long-term experience in validation and verification of carbon projects. He holds a BSc. degree in Biochemical Engineering, and a MSc. degree in Environmental Resource Management. He joined four other forest carbon project under VCS scheme as team member or technical reviewer. He is the host country expert and a citizen of Kenya and has experience in several other East African countries, e.g. Ethiopia. In his function as host country expert he joined many Gold Standard and VCS projects with focusing on stakeholder consultation processes during the on-site visits.

Lead Auditor: Martin Seitz is qualified by TÜV NORD in Validation and Verification of Clean Development Mechanism Requirements (CDM projects) and other voluntary schemes as VCS, CCB and GoldStandard. He has a long-term experience in validation and verification of forest carbon projects including VCS and CCBA. He holds an Engineer degree of Forestry. He worked for several years in senior positions in the private forestry sector in West Africa. Since more than 15 years he is working as an independent forestry consultant and auditor for broad variety of forest related standards like FSC, PEFC and others.

The verification team member and technical reviewer composition are listed in the below tables,

Table 2-1 Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g., name of central or other office of DOE or outsourced entity)	Involvement in			
						Desk/Doc review	On-site inspection	Interview(s)	Verification findings
1.	Team Leader	EI	Lubanga	David	-	☒	☒	☒	☒
2.	Team member	EI	Seitz	Martin	-	☒	☒ remote	☒	☒

Table 2-2 Technical reviewer and approver

No.	Role	Type of resource	Last name	First name	Affiliation (e.g., name of central or other office of DOE or outsourced entity)
1.	Technical reviewer /Approver	IR	Alexandra	Nuske	TÜV NORD CERT GmbH

2.2 Method and Criteria

A project specific Verification and Sampling plan was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the verification and sampling plan is to present a risk assessment for determining the nature and extent of validation procedures necessary to ensure the risk of auditing error is reduced to a reasonable level. According to the ISO14064-3, the criteria are the policy, procedure or requirement used as reference against which evidence is compared. Therefore, verification of the monitoring plan and the reported project results were measured for compliance against the following criteria:

- VCS Standard, v4.1⁵¹
- VCS Program Guide, v4.0⁵¹
- VCS Program Definitions, v4.0⁵¹
- VCS AFOLU Non-Permanence Risk Tool, v4.0⁵¹
- CCB Climate, Community & Biodiversity Standards⁵¹
- CCB Program Rules, v3.1⁵¹

The verification process derived from all items in the verification criteria stated above. Field sampling and techniques based on the project parameters, scope and best professional judgement of the verification team in order to meet a reasonable level of assurance. The verification consisted of the following three phase:

- Document review
- Remote digital meetings
- On-site assessment
- The resolution of outstanding issues and the issuance of the final verification report and certification.

Due to travel restrictions and warnings caused by the corona pandemic the verification process has been adapted. Remote interviews, document presentations and discussions were conducted by the audit team. In addition, field visits were conducted by the Kenyan auditor.

The verification process derived from all items in the verification criteria stated above. Field sampling and techniques based on the project parameters, scope and best professional judgement of the verification team in order to meet a reasonable level of assurance.

The sampling plan⁶³ during on-site verification is determined taking into account the accessibility and similitude of the areas and the tool for sampling was referred by verification team for the site verification. For the verification of the climate, community and biodiversity aspects the following 8 CBOs were randomly selected: 7. Hebera, 19. Kumbi, 21. Gerbi Galo, 27. Dinisa, 30. Shedum, 48. Haro Nano, 52. Gora Banitu, 55. Mekona Chefe.

Out of these eight CBOs four were selected, two in dry forest and two in moist forest areas. The second criteria was logistic based: route planning.

A ground inspection of the project area was conducted during the site visit and members of the verification team visited 4 CBOs within the project area two in dry forest and two in moist forest areas⁶³. For dry forest: 27. Denisa, 30. Shedum, For moist forest: 19. Kumbi, 48. Haro Nano.

During site visit, by sample plots observation and inspection, the verification team measured the sample plot diameter and area, counted the number of the trees inside plot, measured the DBH and height of the trees inside plot, and confirmed that the value of all trees from PP sampling data are correct and reasonable, hence it is verified that the calculation method used in the MR is correct and actual.

2.3 Document Review

The VCS&CCB MR⁴⁵ and supporting background documents related to the project implementation and carbon sink, climate, community, biodiversity change monitoring were reviewed. Document's review was conducted to ensure consistency with and identify any deviation from VCS and CCB program requirements. Desk review included an examination of the project details, data and parameters, and quantification of GHG removals.

Furthermore, the verification team used additional documentation by third parties like host party legislation, technical reports referring to the monitoring or to the basic conditions and technical data.

The references used in the course of this verification are summarized in Appendix 2.

The verification was performed basing on the documents check and site inspection/measurements, refer to the section 4 of this report for the verification process detail and corresponding documents review.

2.4 Interviews

The objective of the interview process was to solicit important information from personnel related to project and relevant to the verification process. Remote and onsite interviews as well as information discussions were conducted with project implementer, local government officer, local residents and Project VCS&CCB development consultant⁶⁴. The interviews were performed by the verification team on-site (within the project area) and the following is a list of the main interviewees and subject. A complete list of all persons and stakeholder who attended the audit is available as Annex 64.

Table 1. List of main interviewees

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Mezmur	Sahle-mariam	Farm Africa, Sustainable Timber harvesting specialist	22/02/2021-12/03/2021	Digital meeting - Chronological description of the project activity with documents of key steps of the implementation. - Technical details of the project implementation, - operational lifetime - Project Boundary - ER calculation - Deforestation analysis - Monitoring arrangements - Crediting period - Ownership - National legislation to forest - Forest legislation - Local forestry development - Roles & responsibilities - job opportunities - living condition - training - local stakeholder consultation - impact to local residents during this MP - impact to local environment during this MP - impact to local biodiversity during this MP - Financial aspects - Deviations - Monitoring period - Project activity starting date - Assumptions - Monitoring plan and implementation - Monitoring measurements - Editorial issues of the VCS&CCB MR	Seitz Martin, Lubanga David
2.	Abdul-wassie	Yasemin	Farm Africa, Director of operation and delivery	22/02/2021-12/03/2021		
3.	Nino	Kedir	OFWE, Deputy director General Technical division	22/02/2021-22/02/2021		
4.	Diiyessa	Merga	Farm Africa, GIS specialist	22/02/2021-12/02/2021		
5.	Mekonen	Geremew	SOS Sahel, Dodola woreda Development Facilitator	22/02/2021-12/03/2021		
6.	Ini	Kedir	SOS Sahel, Deneba Forest management cooperative Secretary	22/02/2021-12/03/2021		
7.	Umer	Kemal	Farachu Raye Forest union, Manager	22/02/2021-12/03/2021		

2.5 Site Inspections

The verification site inspection was conducted on 03/03/2021 – 07/03/2021. A ground inspection of the project area was conducted during the site visit and a member of the verification team visited four CBOs and took nine GPS sample points⁶⁵ for verification of the deforestation analysis¹. During the site inspection the verification team was accompanied by the members of the project developer team and an independent interpreter.

The verification team visited 4 CBOs within the project area two in dry forest and two in moist forest areas⁶³. For dry forest: 27. Denisa, 30. Shedum, For moist forest: 19. Kumbi, 48. Haro Nano.

Interviews were conducted and a total of 9 sample points chosen by the verification team with the objective to verify the results of the deforestation analysis¹ and the community and biodiversity aspects as described in the MR.

Refer to the section 4.4.1 of this report for the details of the sampling approach conducted by the verification team during site inspection.

2.6 Resolution of Findings

Material discrepancies identified in the course of the validation are addressed either as CARs, CLs or FARs.

A Corrective Action Request (CAR) is established where:

- The project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions;
- The VCS Version 4.0 requirements have not been met;
- The CCBS third edition requirements have not been met;
- There is a risk that the emission reductions cannot be monitored or calculated.

A **Clarification Request (CL)** will be issued where information is insufficient, unclear or not transparent enough to establish whether a requirement is met.

A **Forward Action Request (FAR)** will be issued when certain issues related to project implementation should be reviewed during the third verification.

A detailed list of the CARs CLs and FAR raised and discussed in the course of this verification is included in Appendix 3 of this report.

In the course of the verification 4 Corrective Action Requests (CARs), 19 Clarification Requests (CLs) were raised and successfully closed. The assessment is included in the report.

2.6.1 Forward Action Requests

This is the second verification, and there was no FAR raised in the previous verification⁶⁶.

There is one FAR raised in the present 2nd verification

2.7 Eligibility for Validation Activities

The VVB TÜV NORD CERT GmbH hold accreditation for both validation and verification for the relevant sectoral scope 14.

Validation and 1st verification were conducted by TÜV SÜD South Asia Pvt. Ltd. As per the VCS standard, "Validation (including project crediting period renewal validation) and the first verification of a project (in a given project crediting period) may be undertaken by the same validation/verification body". This second verification was conducted by TÜV NORD CERT GmbH.

3. VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The verification team is not aware of project involvement in other forms of environmental credits from its activities. The project has not been registered, and is not seeking registration, under any other GHG programs. 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 document review, interviews and field inspections conducted and internet research.

Redd readiness is in process in Ethiopia. The Ethiopian government is presently developing under REDD+ Ethiopia the “Oromia Forested Landscape Program” (OFLP), a land-scape level approach. Nevertheless, this is not yet finalized (<https://ethiopiareddplus.gov.et/redd-implementation/oflp/>).

There is presently no approved MRV program etc. yet. There is presently no other registered REDD project in Ethiopia (<https://registry.terra.org/app/search/VCS/All%20Projects>).

The project proponent is OFWE, the state authority for forest and wildlife. Therefore, the governmental institutions are well aware of the project⁴⁹.

Further detailed information can be found in Annex 4.

CL 06 was raised and successfully closed. Refer to Appendix 3 for details.

Hence it is concluded that the project is eligible to participate under the VCS Programme.

3.2 Methodology Deviations

During the monitoring period, no methodology deviations have been described in the MR and no indication identified during the audit.

3.3 Project Description Deviations (*Rules 3.5.7 – 3.5.10*)

No relevant project description deviations have been described by the project proponent and detected by the audit team.

3.4 Minor Changes to Project Description (*Rules 3.5.6*)

In the last monitoring period minor deviations from the PD were described in section 5.3 of the MR⁵⁷ concerning monitoring frequency. This includes a change in the monitoring period of the deforestation monitoring from 1 year to 4 years. This was done as it proved difficult to detect small and scattered deforestation events on annual basis especially where the deforested areas are found below the spatial resolution of remote sensing. Therefore, deforestation monitoring has been done at the fourth year and divided by four to estimate the annual rate of deforestation in the project area. This is now also in line with the frequency of the verification events. 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. This was verified by the audit team through document review in the first verification.

During this monitoring period, following planned change in relation to the original project description⁵⁴ is described:

As indicted in detail in section 2.1.10 of the MR⁴⁵ the project was originally planned for a lifetime of 20 years. The government of Ethiopia is presently developing as part of its carbon strategy the

Oromia Forest Landscape Project OFLP^{31/33/35}. The BALE REDD+ project as an “pilot project” will be integrated in the OFLP project, all GHG emission reduction from the project after 2020 will be accounted for OFLP. However, for this monitoring period there is no monitoring deviation detected. A Forward Action Request (FAR 1) is raised to assure the consideration for this issue for a future verification.

Further detailed information can be found in Annex 4.

CL 08 was raised and successfully closed. Refer to Appendix 3 for details.

3.5 Grouped Project (G1.13 – G1.15, G4.1)

This section is not applicable as the project is not a grouped project.

4. VERIFICATION FINDINGS

4.1 Public Comments (*Rules 4.6*)

The MR is available in both English⁵⁴ and a summary in Afan Oromo⁶⁷. Both the documents were made available on the VERRA website (<https://verra.org/open-for-public-comment/>) for the public consultation period.

This project was open for public comment from 01/02/2021 to 03/03/2021. According to the VERRA website any comments received have been uploaded in the "Other Documents" section below <https://registry.verra.org/app/projectDetail/VCS/1340>. There are no comments uploaded.

12 comments were received for this project as confirmed by email from VCS on 13/03/2021⁶⁸. These comments did not raise questions. They were rather commenting on the implementation of project activities. Many of them complained the delayed provision on benefit sharing to the communities. This has been addressed in section 4.5.12, Benefit Sharing Mechanisms.

Further detailed information can be found in Annex 4.

CL 14 was raised and successfully closed. Refer to Appendix 3 for details.

4.2 Summary of Project Benefits

Under section 1 of the MR⁴⁵ project benefits are summarized in regard to 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 stake-holder interviews of project activities that have been implemented^{52/64}.

Unique Project Benefits include:

- Improvement of organisational capacity of REDD+ CBOs⁴
- Reduction of deforestation: 56 %²
- Decrease of fire incidents: 79 %⁶

Standardized Benefit Metrics include among others:

- Net estimated emission reductions in the project area, measured against the without-project scenario: 4,931,978 t CO₂ e²
- For REDD projects: Number of hectares of reduced forest loss in the project area measured against the without-project scenario: 10,399 ha²
- Total number of community members who have improved skills and/or knowledge resulting from training provided as part of project activities: 19,500 persons³²
- Total number of people with improved livelihoods⁷ or income generated as a result of project activities: 19,438 persons³²
- Change in the number of hectares significantly better managed by the project for biodiversity conservation measured against the without-project scenario: 10,400 ha²

- Number of globally Critically Endangered or Endangered species benefiting from reduced threats as a result of project activities measured against the without-project scenario: 105 species³⁰

By comparing the information given in the PD⁴⁵, it is confirmed that this section of project benefits is completed appropriately, the achievements during this monitoring period is verified by the verification team and confirmed as correct and actual. Refer to below related sections for detail assessment.

Thus, it is concluded that all achievements reported are substantiated with information provided in the body of the monitoring report and confirmed by the assessment in the body of the verification report.

CL 02, 03, were raised and successfully closed. Refer to Appendix 3 for details.

4.3 General

4.3.1 Implementation Status (G1.9)

The project activity is in general implemented and in operation in accordance with the description contained in the validated PD⁴⁵. As confirmed during the on-site inspection, interviews, the project implementer has implemented the activities as described in the registered PD in compliance with the VCS and CCB requirements. Following main tasks have been implemented in the actual verification period which is in line with the registered PD.:

- Integration of REDD+ Concept and Practices into the Project area
- Community Organizational Capacity Building
- Livelihood's improvement Activities

No unexpected impacts have been described and detected during the onsite visit.,

The implementation status of the project activity is identified, and the assessment steps are taken as the following,

Table 2: Assessment of implementation status of the project activity

Item	Assessment
The existence of any material discrepancies between project implementation and the project description.	No material discrepancies have been noted; absence of such material discrepancies was confirmed through onsite inspection and interviews with the project personnel.
The implementation status of the monitoring plan and the completeness of monitoring, including the suitability of the implemented monitoring system (i.e., process and schedule for obtaining, recording, compiling and	The monitoring has been carried out mainly in accordance with the monitoring plan contained in the validated monitoring plan. The core of the monitoring is the following: - Deforestation analysis report¹ - The actual project emission calculations² - The Organization Capacity Assessment⁴

analysing the monitored data and parameters).	- The People Perception Assessment ⁶ It is verified that the actual monitoring complies with the actual implementation of the project and that data have been assessed to correctly support the emission removals being claimed.
The existence of any material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology.	As assessed above, there is no change in the design of the deforestation analysis in the actual monitoring system comparing with the monitoring plan. Through detailed review and data testing on implementation of all relevant aspects of actual monitoring system, it is confirmed there is no material discrepancy between methodology and actual monitoring system. The actual monitoring system is implemented in line with the applied methodology.
Whether the GHG emission reductions or removals generated by the project have become included in an emissions trading program or any other mechanism that includes GHG allowance trading.	It is confirmed, applying professional judgment, that there is very low risk of GHG removals having included in any other trading program or any other mechanism that includes GHG allowance trading which has been assessed and verified in the validation process.
Whether the project has received or sought any other form of environmental credit or has become eligible to do so since validation or previous verification.	The verification team is unaware of any other environmental crediting program that project would be eligible to participate in since validation.
Whether the project has participated or been rejected under any other GHG programs since validation or previous verification.	There is no evidence of the project's rejection from any other GHG programs as the GS ⁶⁹ , VCS ⁵¹ and CDM ⁷⁰ project data base since validation.
Sustainable development contributions.	The project generates GHG emission reductions by the avoided unplanned deforestation; it also generates social and environmental co-benefits as conservation of the biodiversity.
List any previously validated methodology deviations, project description deviations, and minor changes to the project description (each verification report must contain an exhaustive list of all deviations or changes applied to the project).	The minor changes to the project description verified during the first verification ins described and included in the MR. It is a change in the monitoring frequency. There are neither previously validated methodology deviations nor project description deviations.

Based on above assessment, it is concluded that the project has been implemented as described in the project description except the minor changes in the monitoring frequency.

Further detailed information can be found in Annex 4.

CL 07 was raised and successfully closed. Refer to Appendix 3 for details.

4.3.2 Risks to the Community and Biodiversity Benefits (G1.10)

The PD identified the potential risks such as fire, weak law enforcement, weak institutional capacity.

The communities are actively involved in the establishment of the project and its main players.

The risk of fire is considered to be low as the range is mainly local and the damage caused to the biodiversity not severe^{6/12/45}. To further lower the risk, several mitigation actions like awareness trainings and capacity building activities have been implemented and firefighting equipment provided.

Weak law enforcement was identified as risk for deforestation and disturbance of the biodiversity. Awareness programs and trainings continued also in the second verification period and the Joint Forest Management agreements with the CBOs give them the mandate to locally enforce their internal bylaw to protect forest.

Low institutional capacity to implement the actions needed to successfully establish the REDD Project is in tight connection to the issue above. Frequent trainings in areas of REDD+ project implementation have been provided to OFWE, OEFCCA staffs and the local communities. A REDD+ unit was established in OFWE HQ and in the Bale and Arsi branches. The Oromia Environment Forest Climate Change Authority has been established at regional level under the Federal Climate Change Commission as well as the Federal level REDD+ secretariat to provide support to regions for the implementation of REDD+ pilot projects. Farm Africa and SOS Sahel Ethiopia with comprehensive experience in the forest carbon backstopped implementation of the project.

Based on above assessment, it is confirmed that reasonable actions were in place and taken to mitigate risks to community and biodiversity benefits during this monitoring period.

4.3.3 Community and Biodiversity Benefit Permanence (G1.11)

To address the permanence, the project has been managed through JFM modality with full engagement of organized community living in and around the forest with OFWE. Moreover, the BMERP proponent is the Oromia Forest and Wildlife Enterprise (OFWE), an autonomous fully government-owned enterprise, established with regulation number 122/2009 issued in July 2009 by the Oromia State Council under the Federal Democratic Republic of Ethiopia (see annex 33). The Oromia Forest and Wildlife Enterprise owns concession for all of the forests and regionally administered the forest beyond the project lifetime for 99 years.

By the on-site visit it is confirmed that reasonable measures have been taken to enhance project benefits beyond the project lifetime, including forest management, aspects protecting the project lands and attempts to tie community success to project success.

Thus, it is concluded that reasonable measures have been taken to enhance project benefits beyond the project lifetime in accordance with the validated project description document.

CARs 04, 05 were raised and successfully closed. Refer to Appendix 3 for details.

4.3.4 Stakeholder Access to Information (G3.1- G3.3)

The PD⁵⁴ discusses the way stakeholders were involved in the project design initially, furthermore, the MR discusses the meeting and consultation regarding design, implementation, monitoring and benefits are shared with stakeholders and communities. Pertinent information about the project is being well disseminated by the project through regular meetings, which is the adequate channel of communication.

In addition, at the time of the actual verification process, the MR⁴⁵ as well as a summary in local language⁶⁷ were made available to the community during these meetings and the project documentations was published on VCS website for public comments. Thus, local communities and other stakeholders can download documents from the website.

Therefore, it is concluded that the method for dissemination of project information, especially to local communities, appears to be effective.

Based on above demonstration, it is confirmed that all consultation and participatory process have been undertaken directly with communities and other stakeholders through CBO Meetings in the communities and stakeholder meetings. More than 60 members of local communities and authorities participated in the verification process stakeholder interviews⁶⁴. Additionally, twelve comments have been received via VERRA during the 4 weeks public consultation period for the actual verification process in March 2021.

During the on-site verification, stakeholder meetings with the villagers, local officers, technicians and stakeholders have been carried out from 03/03/2021 – 07/03/2021. Verification team has participated and interviewed stakeholders⁶⁴ partly separate to access their real thought of the project, and the results were also verified by checking the meeting minute.

Therefore, it is concluded that the method for dissemination of project information, from the federal level to local communities, appears to be effective.

4.3.5 Stakeholder Consultation (G3.4 – G3.5)

In general, the project comprises multiple stakeholders from the Federal to local grassroots level. At the federal level the Commission of Environment Forest and Climate Change (CEFCC) and the national REDD secretariat housed in the (CEFCC), Oromia Environment Forest and Climate Change Authority (OEFCCA) are relevant stakeholders at federal level. Regional, Zone and woreda government levels and at local level the communities with its CBOs are partners of the project and directly profit from it, finally also by financial benefit through the sale of VERs. The CBOs as part of the communities are involved in regular meetings and trainings as part of the project activity, ranging from firewood plantation development to distribution of energy efficient cook stoves.

General dissemination of project implementation:

- The field office compiles the reports from districts and prepare quarterly report³⁶ and yearly⁴⁰

reports and submit to head office and disseminate the copy of the report to zonal stakeholders (BOFED, Cooperative promotion office, OFWE, OEFCCA and agricultural office)

- The annual project progress report submitted to donor and BOFED every year⁴¹
- The overall achievement and implementation process of the project presented to REDD+ network Members³⁹
- Community feedback collected biannually by field team and the report submitted to Farm Africa head office³⁷
- The progress of the project discussed with in the staff biannually³⁸
- Monthly meetings are conducted to update the community and other interested parties on the progress and challenges of the project⁵²

Detailed information on the process is provided in the MR.

During the on-site verification, stakeholder meetings with the villagers, local officers, technicians and stakeholders have been carried out from 03/03/2021 – 07/03/2021. Verification team has participated and interviewed stakeholders separately to access their real thought of the project, and the results were also verified by checking the meeting minute.

Hence, it is concluded that the project's method for conducting communities and stakeholder consultations is effective.

4.3.6 Stakeholder Participation in Decision-making and Implementation (G3.6)

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^{54/45} were involved. At the regional state level, the project has the support and approval from the Regional State of Oromia where the project is located⁵². Communities are actively involved in the project activity by Joint Forest Management Cooperation's based on Community Based Cooperatives. An FPIC process was established to involve the communities from the beginning of the. Conflict solution structures are implemented. Respective documents and information have been verified during onsite visit by interviews with community members and officials on different^{52/64}. No significant material discrepancies between project description and project implementation have been detected.

During the on-site verification, stakeholder meetings with the villagers, local officers, technicians and stakeholders have been carried out from 03/03/2021 – 07/03/2021. Verification team has participated in meetings and interviewed stakeholders separately to access their real thought of the project, and the results were also verified by checking the meeting minute.

Furthermore, via on-site interview with the local women stakeholders and technicians, it is verified that they are successfully encouraged by PP to actively participate in the project. Thus, the culture- and gender-sensitivity of implementation of such actions has been demonstrated.

4.3.7 Anti-discrimination (G3.7)

OFWE and project implementers Farm Africa and SOS Shale Ethiopia have safeguarding policy and staff code of conduct. There is also staff handbook in which all child protection policies and

other ethical standards and principles were included to avoid any possible illegal acts and malfunctions including discriminations on any bases^{77/78/79/80/81/82/83/84}. Occurring discrimination based on gender, race, religion, sexual orientation or other habits or sexual harassment with respect to the project will be solved using grievance readdressing mechanism. During interviews with the project participant, local officers and technicians, it is verified that the project proponent and other entities involved in project design and implementation are not involved in or complicity in any form of discrimination or sexual harassment with respect to the project. The stakeholder involvement was inclusive without any discrimination of gender, cultural identity and religion. The communities are indigenous, and it could be observed that the meetings were attended by both genders sitting side-by-side. No discrimination was noted by the audit team, and it is therefore concluded that the actions taken by the project proponent to ensure that the project proponent and all other entities involved in project design and implementation are not involved in or complicit in any form of discrimination or sexual harassment with respect to the project are appropriate.

4.3.8 Stakeholder Feedback and Grievance Redress Procedure (G3.8)

As the success of the REDD+ project depends on ability of stakeholders to effectively and amicably resolve any problems and issues that arise during implementation of the project a grievance handling procedure to address grievance raised during project implementation and any issue associated with discrimination based on gender, race, religion, sexual orientation or other habits¹⁴ has been developed and implemented. The structure for the grievance addressing mechanism is integrated into the structure of the JFM/PFM cooperatives by having a traditional conflict resolving elders committee. This committee plays a strong role in dealing with first level conflicts at each cooperative level.

During the on-site interview with the staff and stakeholders about the conflicts and grievances of local communities during this monitoring period, it is verified that there is not any grievance raised in this implementation period. Nevertheless, comments received during the on-site visit and the public stakeholder consultation ask for the status of the distribution of funds crated by the sales of VERs. CBOs are continually briefed about the status of the progress^{42a/42b/42c/43/52}.

Hence, it is confirmed during on-site discussions that the formal grievance process is implemented as outlined in the monitoring report and the project's validated design.

CL 14 was raised and successfully closed. Refer to Appendix 3 for details.

4.3.9 Worker Relations (G3.9 – G3.12)

The PP (OFWE) is the governmental forest organization that comprises qualified professionals with experience in forestry. The professionals conduct regular trainings and sensitization programs, alongside with its consulting project partners Farm Africa and SOS Sahel.

Communities are organized in CBOs working towards the project activities, but not as employees. On their side trainings are provided concerning the implementation of project activities. To capacitate these CBOs, the project regularly assesses their capacity gap based on a tool called

Organizational Capacity Assessment Tool (OCAT)²². The last assessment was conducted in 2019⁴. Necessary trainings are then provided to fill the skill gap identified³².

Information concerning the employment opportunities and workers' safety is provided in the MR section 2.3.13 ff. It includes information on capacity building and work safety implementation and a documentation of already implemented and distributed measures, activities and materials³². An agreement between OFWE and the "Oromia Labour and social Affairs Agency" has been signed¹⁷ to assure that among others the regulations concerning work safety are defined and assured. Trainings provided to community workers are documented in training reports³².

All relevant laws to which the PPs shall comply are available in the validated PD⁵⁴ and in the monitoring report⁴⁵.

4.3.10 The audit team confirmed this information during verification site visit by document review, field inspections and interviews with stakeholders^{52/64}. No significant material discrepancies between project description and project implementation have been detected. Management Capacity (G4.2 – G4.3)

The steps taken to verify the project proponent has taken actions and implemented measures to ensure the capacity exists to implement the project over the project lifetime is demonstrated as below:

Management Capacity

Farm Africa and SOS Sahel is an international NGO well versed in the relevant technical and sectoral skills. OFWE has partnered with Farm Africa & SOS Sahel to facilitate and enhance the forestry project's objectives in achieving reduced deforestation through education, capacity building, empowerment of communities around the project area (farm inputs, farm implements, tents, improved seeds, tree nursery husbandry, agroforestry practices, improved honey harvesting, improved coffee and markets, and non-timber forest products such as eucalyptus oil etc.), regular biodiversity assessment, and carbon monitoring. As confirmed during the site visits, these benefits may vary from one project area/community to another due to the different economic activities carried out. The management team⁶⁰ has proven the qualification by developing the project and successful implementation of the validation and first verification. The project team at the time of the validation process is confirmed in the monitoring report.

The project proponent (OFWE) partnered with the 64 CBOs by defining new roles and signing of agreements to conserve forests and reduce deforestation. The agreements include benefit-sharing structures and procedures for both carbon revenues, and non-timber forest products. Farm Africa facilitates the program of forest conservation by working with CBOs on capacity building, education, expertise, material support and so on. The CBOs are organized in defined leadership structures and clear roles to ensure stability and sustainability towards realizing the PP agenda.

Financial health

The PP OFWE is a local government entity and therefore financials are not publicly available. However, the backing of the government by definition confirms sufficient financial health not complicit in any form of corruption. Financial backup is provided by the fund donated by the Royal Norwegian Embassy⁴⁴. Further financial means are created by the sale of the generated VCUs. Respective documentation like the "Donor Report"⁴¹ and the "Financial Analysis 2021"⁶¹ have been verified by the audit team.

Anti-corruption

OFWE has the policy of zero tolerance to corruption and has an anti-corruption unit that independently checks and controls the way it manages its operation and financial resources. Farm Africa and SOS Sahel have also anti-corruption, bribery and fraud policies^{77/78/79/80/81/82/83/84}.

The audit team confirmed this information during verification site visit by document review, field inspections and interviews with stakeholders^{52/64}. Hence the verification team concludes that the project has the capacity to implement the project in accordance with the validated project description.

4.3.11 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)

None of the commercially sensitive information found in all the documents of the project.

4.3.12 Rights Protection and Free, Prior and Informed Consent (G5.1-G5.5)

The steps taken to verify actions taken and measures implemented by the project proponent to protect the rights of Indigenous Peoples, communities and other stakeholders are listed as below:

1. Property rights

The project proponent has provided detailed information on evidence of use rights in section 3.2 of the PD⁵⁴. This was verified during validation. No relevant changes to the legislation and no property right conflicts have been detected during the audit for the 2nd verification.

2. Does not encroach uninvited on private, community or government property.

The PP is the Oromia Forest and Wildlife Enterprise (OF-E) which is a government entity. No illegal encroachment in community or government designated forest was witnessed⁵².

Farmers on the other hand are not negatively affected by the project. They are facilitated through farm inputs such as improved seed varieties, farm implements, improved markets, value addition and elimination of middlemen.

3. Free, prior and informed consent

The Bale REDD+ project is deployed on the forest given as concession to OFWE with assuring the respect of community customary right through FPIC process. It has not encroached uninvited on private property, community property, or government property. An FPIC process was carried out to secure the local community consent for the project in the FPIC planning phase and verified during the validation process. The FPIC was conducted as a process of establishing conditions under which people exercise their fundamental rights to negotiate the terms of externally imposed policies, programs, and activities that directly affect their livelihoods or well-being, and to give or withhold their consent to them. Private property is not affected as all project land is in the property of the state.

4. Appropriate restitution or compensation

It was verified during validation, that the communities voluntarily agreed to the implementation of the project. And as the project is implemented in cooperation with the communities, and for their

benefit, no compensation is neither requested nor applicable. In the new Ethiopia forest Proclamation, which describes the rights and incentives of community forest developers, is clearly stated that community forest developers have the right to get compensation in case of expropriation of possession for public interest²⁴. Hence, the communities' customary forest use right is respected and the Bale REDD+ project activities are not forced rights holders to relocate activities important to their culture or livelihood.

5. Do not lead to the involuntary removal or relocation

The project does not complicit of involuntary removal or relocation.

6. Reduce illegal activities

The core issue of the project is to fight unplanned deforestation. The project supports in its approach to engage, empower and work in partnership with local communities. PFM has been introduced to allow the legal transfer of forest management responsibility and use right to community living in and around the forests. This model has proven effective in reducing deforestation significantly while making forestry play considerable role in rural development and boosting household income. The project further strengthens the capacity of the organized local communities and that of OFWE to control illegal practices more effective. In addition, there are federal and regional level anti-corruption and bribery laws that can re-enforce any y illegal activities by any agents, while law enforcement agencies have been well oriented to avoid any further illegal activities within the project boundaries.

7. None of unresolved dispute

There is no indication of significant unresolved disputes in relation to the implemented project activities.

All the above was verified during the audit by documents reviewed^{Appendix2}, on-side field inspection⁵² and interviews held with project proponent and stakeholders⁶⁴.

4.3.13 Legal Status (G5.6)

The validated PD⁵⁴ provide an extensive list of internal agreements, regulations, national and local laws and explain their applicability to the project and the way compliance with the law is achieved by the project where applicable. The MR provides the changes of applicable laws since validation.

The new Ethiopian forest law²⁴ established 2018.

Conformance with any local or national laws or regulations was verified during the audit by documents reviewed^{Appendix2}, on-side field inspection⁵² and interviews held with local and stakeholders⁶⁴.

Further detailed information can be found in Annex 4.

CL 09 was raised and successfully closed. Refer to Appendix 3 for details.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

Monitoring approach

The monitoring has been carried out in accordance with the monitoring plan contained in the validated PD⁴⁵ and the MP⁵⁶.

Data and parameters fixed ex-ante and available at validation are listed in the monitoring report in conformity with the validated PD⁴⁵ and the applied methodology. These values were verified at validation and not subject to verification during the actual assessment.

The following describes the data and parameters relevant to calculate the GHG emission reductions and removals for this verification assessment and how the verification team has verified that the actual monitoring complies with the monitoring plan and that data have been assessed to correctly support the GHG removals being claimed.

The core for determination of the emission reductions is the deforestation analysis which results are presented in the Deforestation Analysis Report 2019¹. Therefore, freely available Landsat image of 30m resolution from 2019 were analysed following the procedure as outlined in the Monitoring Plan⁵⁶ and the Modeling Report⁹. A total of 176 GPS points were collected for training and 152 points for testing of LULC classification.

In general, the sampling 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.

The overall accuracy of image classification was calculated as 90.05% which indicates the range of acceptable limit according to the methodology requirements⁷¹.

The area of deforestation was deducted from predicted deforestation to determine net avoided deforestation.

The results of the analysis are as follows:

Table : Results of the deforestation analysis 2016 – 2019 in the Project Area:

Forest types	Area in Ha 2015 (A)	Area in Ha 2019 (B)	Occurred Deforestation in ha (C)=A-B	Predicted Deforestation in ha 2016-2019 (D)	Avoided deforestation in Ha (E)=D-C	Reduced deforestation in %(E)=(E/D)*100
Humid	230944	224480	6464	15093	8629	57%
Dry	22361	20720	1641	3411	1770	52%
Both types	253305	245200	8105	18504	10399	56%

Table : Results of the deforestation analysis 2016 – 2019 in the Leakage Belt:

Lulc Type	Forest area in 2015	Forest area in 2019	Predicted deforested b/n 2016 -2019	Actual deforestation 2016 to 2019	Avoided deforestation	
					Ha	%
Humid Forest	146,506	143,046	3953	3460	493	12%
Dry Forest	24,756	23,684	2724	1072	1652	61%
Sum	171,262	166,730	6677	4532	2145	32%

It is confirmed that the validated monitoring plan has been properly implemented and followed by the PPs and all parameters needed for calculate GHG removals have been monitored.

Further detailed information can be found in Annex 4.

CL 04/10/11/12 were raised and successfully closed. Refer to Appendix 3 for details.

Sampling approach by verification team

The audit team verified the assessment of the values during the audit by checking the structure of the assessment¹ with the requirements of the methodology⁷¹ in relation to the observations made during the field visit and the interviews conducted.

Field sampling and techniques based on the project parameters, scope and best professional judgement of the verification team in order to meet a reasonable level of assurance.

Therefore, the audit team randomly selected⁶³ four CBOs to visit based list provided⁴⁶, and within this a variety 9 testing points were selected: 6 within the project area, 2 within the leakage belt, 1 outside project area. An on-site assessment of the sample-points was conducted to classify the land use/land cover of the plots according to the following conditions: Dry-Forest, Moist-Forest, Non-Forest. For ground truthing the results⁴³ were compared with the results from the satellite image analysis¹ and the shape files⁴⁸. All field samples⁵³ showed the same class as detected by the analysis and therefor 100% coincidence. Details are presented in the following table:

Table 5: Locations of sample points

No.	GPS-Points	Land Use Categorie	Area (PA/LB)	Conclusion
1	X-0562942, Y-0713339	Non Forest	PA	✓
2	X-0564103, Y-0710154	Forest	PA	✓
3	X-05641408, Y-0709683	Forest	PA	✓
4	X-0642776, Y-0759297	Forest	outside area	✓
5	X-0628507, Y-0747692	Forest	PA	✓
6	X-0684251, Y-0830174	Forest	PA	✓
7	X-0683084, Y-0829621	Non Forest	LB	✓
8	X-0682229, Y-0828687	Forest	PA	✓
9	X-0608007, Y-0760763	Non Forest	LB	✓

Thus, in conclusion, the GHG data monitoring follows project own procedures with regard to management and monitoring. Verification team has assessed the information provided by the PP by reviewing the data and information to verify their completeness, the validated monitoring plan in

PD, the applied methodology and methodological tools; evaluating the data management and the quality assurance and quality control of the reported GHG removals.

GHG Emission Reduction and Removal Calculations

Biomass calculation and accuracy assessment have been verified during the validation of the project in 2014. The outcome of this carbon assessment³ serves the base for the calculation of emission reductions in the actual verification period². The determined emission factors are as follows:

Emission factor/Mean carbon stocks after uncertainty (tCO₂/ha)³

Moist Forest: 510,91 tCO₂/ha

Dry-evergreen Forest: 295,55 tCO₂/ha

The activity data/area of deforestation area is assessed in the Deforestation Analysis Report¹.

The activity data in the project scenario is then deducted from the activity data (projected area of deforestation in ha) in the baseline scenario and multiplied by the emission factor.

Table 6: Deforestation and Emission over the period of 2016 and 2019 in the Project Area

Forest types	Baseline deforestation in ha	Occurred deforestation in ha	Avoided deforestation in ha	Emission factor ton Co2/ha	Project Emissions ton Co2/ha	Total avoided emission in tCo2
A	B	C	D=B-C	E	F=C*E	G= D*E
Moist	15,093	6,464	8,629	510.91	3,302,522	4,408,773
Dry	3,411	1,641	1,770	295.55	484,998	523,205
Sum	18,504	8,105	10,399		3,787,519	4,931,978

The accuracy of GHG emission reductions and removals, including accuracy of spreadsheet formulae, conversions and aggregations, and consistent use of the data and parameters was assessed by the audit team by verifying all input data with available information from the validated PDD^C, supporting documentation and reference data³ described in Annex 2 and crosschecking and recalculation of relevant formulae of the calculation spreadsheet².

The appropriateness of any default values used in the monitoring report was assessed by adjustment of data with available information from the validated PDD⁵⁴, supporting documentation and reference data described in Annex 2.

Manual transposition errors between data sets have been assessed by double checking all relevant input data^{1/2/3/54}.

In conclusion, it is confirmed that the calculation of GHG removals by sink has been carried out in accordance with the formulae and methods described in the validated monitoring plan and applied methodology and tools.

The total GHG removals by sink being claimed for vintage periods and total this monitoring period account as follows:

Table 7. VCUs in vintage 01-January-2016 – 31-December-2019

Period	GHG removals by sink	Buffer 10%	VCUs
01-January-2016 – 31-December-2016	1.291.616 tCO ₂ e	129.162 tCO ₂ e	1.162.454 tCO ₂ e
01-January-2017 – 31-December-2017	1.251.621 tCO ₂ e	125.162 tCO ₂ e	1.126.459 tCO ₂ e
01-January-2018 – 31-December-2018	1.213.004 tCO ₂ e	121.300 tCO ₂ e	1.091.704 tCO ₂ e
01-January-2019 – 31-December-2019	1.175.737 tCO ₂ e	117.574 tCO ₂ e	1.058.163 tCO ₂ e
Total	4.931.978 tCO₂e	493.198 tCO₂e	4.438.780 tCO₂e

CAR 02 was raised and successfully closed. Refer to Appendix 3 for details.

Further detailed information can be found in Annex 4.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

During the verification assessment, the evidence provided by the PPs was sufficient in both quantity and quality to support the determination of GHG removals reported by the project.

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

- Deforestation Analysis Report¹
- Satellite analysis data/GIS files^{48/73}
- Calculation spreadsheets^{2/3}
- Other relevant documents^{9/45/52/54/56/72}

The source and nature of the evidence (external or internal, oral or documented) for the determination of GHG emission reductions or removals has been assessed and verified in above section 4.4.1 together with each calculation step, thus the reliability of the evidence is confirmed. The evidence provided to determine GHG removals reported in the Monitoring Report included values, notations, units and sources; the evidences has been cross-checked with supplied GHG removals calculation spreadsheet².

The procedure for data generation and aggregation, recording, transfer and final transposition into the MR was also verified and found to be in compliance with the monitoring plan in the validated PD.

Therefore, it is confirmed through cross-checks that adequate monitoring mechanism are in place where the required parameters need to be monitored, and the quantity and quality of the evidence used to determine the GHG reductions and removals is concluded as sufficient and appropriate.

4.4.3 Non-Permanence Risk Analysis

The project utilized the VCS Procedural Document “AFOLU Non-Permanence Risk Tool” (version 4.0)¹¹ to assess risk according to internal risk, external risk, natural risk and mitigation measures for minimizing risk. At all levels has been evaluated the rationale, appropriateness and justifications of risk rating chosen by PPs.

Each risk category was calculated based on the VCS guidance and the input provided by the PPs. The risk has been reassessed at time of the second verification. The information was verified and cross-checked through document and literature review, onsite visits of the project area and interviews conducted^{52/64}. Details of the assessment are provided as follow.

Table 8:

Risk factor	Verification findings
Internal risks	
Project management	The management team includes individuals who have successfully managed projects through validation of GHG credits under the CDM, CCER, VCS Program ⁵¹ therefore this mitigation is scored as -2. Explanation: There are four staffs who actively involved in bale REDD+ PDD development, validation and verification process and still working in the project, these are Ararsa Regasa, Seyoum Gebrekidan, Merga Diyesa, and Sahlemariam Mezmur ⁶⁰ . Total score: -2
Financial viability	Project cash flow breakeven point is less than 4 years from the current risk assessment Explanation: the project managed to secure revenue from carbon sale in the project monitoring period which enable to have cashflow breakeven point less than 4 years, see the investment analysis of the project annex 4.2 Total score: 0
Opportunity cost	NPV from the most profitable alternative land use activity is expected to be between 50% and up to 100% more than from project activities ⁵⁴ (Score 6) Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period (see project longevity) Explanation: The Bale REDD+ project is implemented on the forest owned by OFWE as a concession by the government through a regulation No 122/2009 ³³ , moreover, community living in and around the forest involved on the project management in joint forest management (JFM) ⁶² system, this implies the forest management will sustain with community beyond the concession period of OFWE. Therefore, this risk factor is scored as -2. Total score: 4
Project longevity	Explanation: The project GHG accounting period and project lifetime is 20 years from project start date. The project will be embedded and continue to be managed and monitored through the regional program called Oromia Forest and Landscape Programme (OFLP) beyond REDD+ project lifetime.

	As stated in the participatory forest management agreement Article 8 "The agreement remains valid for a defined period of 99 years"/ "This agreement has an indefinite period"⁶². Hence the project longevity can be expected to cover at least 99, years. Total score: 0
External risks	
Land tenure and resource access/impact	Ownership and resource access/use rights are held by same entity(s) (Score 0). Project area is protected by legally binding commitment (e.g., a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period Explanation: This is done by forest management agreement signed between community and government which is a legally binding agreement helping address any dispute over land and forest⁶². Therefore, this mitigation is scored as -2. Total score: 0
Community Engagement	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. (Score -5) 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 Explanation: This is a community-based project that plans and works to improve livelihoods through better management of forests and sustainable use of it. The carbon credit is expected to form additional incentive besides flow of forest ecosystem services that help sustain other livelihoods. The forest management is also intended to contribute to livelihoods through sustainable use and marketing of non-timber forest products. This is clearly indicated in the forest management agreement signed between community and government⁶². Therefore, this mitigation is scored as -5. Total score: 0
Political Risk	The project is located in Ethiopia. According to World Bank Institute's WGI, the six indicators of are, averaged over the most recent five years -0,89¹¹. Hence, Governance Score is less than - 0.79 (Score 6). Mitigation: Ethiopia has been in the process of developing its REDD+ program since 2008. The Readiness Preparation Proposal (RPP) was prepared in 2011 in a participatory way and its implementation started in January 2013. Now about four jurisdictional REDD+ programs were under operation in four regions of the country (Oromia, Amhara, Tigray Southern Nations Nationalities and Peoples region. Among these the Oromia REDD+ land scape program, which is supported by world bank, is the first jurisdictional program in Ethiopia^{50/70}. Therefore, this mitigation is scored as -2. Total score is 4.
Natural risks	
Fire	For fire a score (LS) of 2 and mitigation score of 0.25 have been assessed, because fire is one of the natural risks in Bale eco-region as also described in the PDD⁵⁴,and is one of the drivers of

	deforestation. It happens mostly outside the project area, in the alpine range where Erica shrubs predominant, but with some spill over effect to the project area possibly causing some but insignificant (< 5%) damage on the carbon stock. As a result, the project has planned and implemented a number of actions that can mitigate fire as described in the workers safety section⁷⁴. In fact, forest management plan prepared by CBOs and OFWE is also geared towards watching and fighting fire effectively⁶². Likelihood: less than every 10 years Significance: insignificant Therefore, the final scored is 0.5
Other natural risks	There is no application of other natural risks in this natural forests.

In summary, the PPs have accounted for risk factors in a reasonable manner and have reached an overall risk rating that encompasses all risks of non-permanence; the project is able to effectively manage risks to project benefits during the monitoring period and project lifetime. Risk mitigation strategies were confirmed to have been implemented as planned in the validated PD and are summarized in the non-permanence risk assessment conducted by the project. During the verification activity no additional risks to project benefits are identified.

The overall risk rating according to the applied tool is 10%. The validation team concludes that this risk rating is purely based on the tool cited above, according to VCS requirements.

The non-permanence risk report¹² and Risk Calculation Sheet¹¹ are provided by PP. The risk analysis is assessed for its appropriateness. The overall risk rating for the specific monitoring period is 10% and it represents the buffer applied (VCUs that must be deposited in the AFOLU pooled buffer). Further detailed information can be found in Annex 4. CAR 3 was raised and successfully closed. Refer to Appendix 3 for details.

4.4.4 Dissemination of Monitoring Plan and Results (CL4.2)

The monitoring results, monitoring plan and summary of the monitoring report in local language, have been made publicly available on the VCS website, which can be confirmed by checking the corresponding webpage.

Dissemination has been described in detail in section 4.3.4 of this report.

During the on-site verification, stakeholder meetings with the villagers, local officers, technicians and stakeholders have been carried out from 03/03/2021 – 07/03/2021. Verification team has participated and interviewed stakeholders separately to access their real thought of the project, and the results were also verified by checking the meeting minute.

Therefore, it is concluded that the method for dissemination of project information, from the federal level to local communities, appears to be effective. Hence the audit team confirms that the results of climate monitoring were disseminated in accordance with the validated project description.

4.4.5 Optional Gold Level: Climate Change Adaptation Measures (GL1.3)

Detailed information on Climate Change Adaptation Benefits is provided.

The Project Proponent describes climate change adaption benefits in the PD and MR. The sensitivity and the uniqueness of the Bale Mountain eco-region, in which the project area is located is obvious⁵⁸. 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^{75/76}.

The REDD+ project activity proves as its main aspect the positive climate change adaptations. Land use scenarios are identified and justified^{1/9}.

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 successful implementation of the project activities, which can be measured in ha of avoided deforestation and its positive impacts to the wellbeing of the communities and biodiversity as described in the MR by document review and during the onsite visit by field inspections and interviews with various persons and community based organizations^{52/64}. Monitoring procedures and indicators are described in the Monitoring Plan⁵⁶.

At verification, the audit team concluded, despite the poor academic references or other appropriate sources specific to the project zone, but under consideration of 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.

No relevant changes in relation to the description provided in the MR were identified by the audit team during the onsite visit including document review, interviews and field inspections conducted^{52/64}.

Hence the audit team confirms that the activities implemented deliver the intended impacts.

CL 13 was raised and successfully closed. Refer to Appendix 3 for details. Further detailed information can be found in Annex 4.

4.4.6 Optional Gold Level: Climate Change Adaptation Benefits (GL1.4)

As described above.

4.5 Community

4.5.1 Community Impacts (CM2.1)

The analysis of the net benefits to the communities is conducted making comparison with the baseline scenario.

The pre-project scenario is ongoing harvesting of forestry products including timber from logging. This led to a notable annual degradation and diminishing of forest cover within and outside the identified project area. With this project, the following net positive impacts are achieved^{4/5/6/7}:

- Reduced deforestation has led to forest regeneration, improved climate and well-being in the surrounding areas
- Wild animals have reduced roaming into the community areas
- Less incidence of forest fires as perceived by members of the CBOs
- Improved incomes from their economic activities such as wild coffee, honey

- Enhanced awareness of the negative impacts of forest destruction, and a sense of community responsibility and ownership of the natural resources
- Built-up capacity in education, leadership and management through training
- Improved agricultural practices through agroforestry, where applicable
- No major costs or risks to the community where the project is implemented

Documents^{4/5/6/7} were verified and during on-site verification, stakeholder meetings with the villagers have been carried out from 03/03/2021 – 07/03/2021^{52/64}. Hence, it is concluded that all the impacts for each community group identified in the project description were accurate during this monitoring period.

Further detailed information can be found in Annex 4.

4.5.2 Negative Community Impact Mitigation (CM2.2)

As per validated PD⁵⁴ and confirmed during interviews conducted by the project implementer, local residents, community representatives and technicians^{52/64}, the project does not generate negative impacts on communities and negative impacts are not expected given the nature of the project. . Hence, it is concluded by the audit team that mitigation actions due to negative community impacts during this monitoring period are still not applicable and therefore the project implementation in accordance with the validated project description.

4.5.3 Net Positive Community Well-being (CM2.3)

Net Positive Community Well-being (CM2.3)

Community groups identified are actively involved in the project activity as described in the PD⁵⁴. Respective information concerning the implementation of the various project activities has been provided in detail in the MR⁴⁵ and supporting documentation including among other a participatory rural upraising (PRA)^{6/7/45/}. Activities include the implementation of Joint Forest Management (JFM) agreements⁶² and the benefit sharing modalities⁴³ 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 organizations 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^{52/64}. Hence, it is concluded that the net impact of project activities on community groups in this monitoring period is positive.

4.5.4 Protection of High Conservation Values (CM2.4)

Special attention is given to HCV areas specific to meeting community needs, including areas with Coffee (coffee Arabica) which is naturally growing in the Bale Mountains natural forest and contributes a lot to the household economy in the area. The project supported the local community

collecting wild coffee in the BMERP area to sustainably use the coffee for their livelihood improvement. The implementation of REDD+ project by nature is in favour of biodiversity conservation as it aims to protect existing HCV from degradation and destruction

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^{52/64}. Hence, it is concluded that there is no indication that high conservation values have been negatively affected by the project activity.

4.5.5 Other Stakeholder Impacts (CM3.2-CM3.3)

The MR states that no negative offsite effects were observed during this monitoring period as also described in the validated PD⁵⁴

The audit team considered review of documents^{6/14}, comments received during public comment period⁶⁸, information gained in interviews conducted with community members, local authorities and other affected stakeholders^{52/64} during onsite visit and observations made during field inspections. No indication was detected that the implemented project activities have negative well-being effects on other stakeholders.

Hence, it is concluded that the project did not result in net negative impact on other stakeholders during this monitoring period.

4.5.6 Community Monitoring Plan (CM4.1, CM4.2, GL2.2, GL2.3, GL2.5)

The PP carried out the community monitoring as per established community monitoring plan in the validated PD⁵⁴.

To verify the community monitoring results during this monitoring period, the verification team take stepwise verification as following,

- a. Check the dates, frequency and method as per validated PD

As designed in the validated PD⁵⁴, the monitoring parameters reflect the actual changes in well-being resulting from the project activities for community groups were measured and monitored by data collection through the Participatory Rural Assessment (PRA) and Theory of Changes that looks at the logical relationship between activities, outputs, outcomes and community impacts to measure the qualitative impacts against the baseline.

The current monitoring of the project was carried out for 2016 to 2019. The PRA comprises various tools of data collection like a problem tree analysis, participatory mapping, transect walk, matrices and seasonal calendar techniques. The monitoring was conducted in line with the Guidelines of community based Monitoring²³. 19 Kebeles were selected out of 5 identified districts, covering low- and highland communities. During data collection, each PRA comprised 20 participants (10 male and 10 female). Details are provided in the MR45 and in the People's Perception Report⁶.

In addition to this PRA, institutional impact monitoring is conducted on yearly base covering indicators such as organizational capacity of the forest managing CBO to sustainable forest management to meet the goal of REDD+ project. This is covered by the especially developed spread sheet based Organizational Capacity Assessment Tool²². A detailed report is provided⁴.

It was noted during the audit, that the actual assessment covers 4 instead of 3 years. As this has no effect on the general design it is rated as minor deviation also considering the fact that the OCAT assessment is done on yearly base.

This was verified by the audit team by interviews with employees and stakeholders⁶⁴, inspection of generals operating documents and observations made on the different onsite locations⁵².

b. Check the monitoring results

The results of the “People’s Perception Report”⁶, the “Forest Managing CBOs Organisation Capacity Assessment Report”⁴ and the “Household income survey”²⁸ were crosschecked on site with the input data from the questionnaires, interviews conducted with employees and stakeholders⁶⁴ and observations made on the different onsite locations⁵². Via comparing the information in the documents, it is verified that monitoring results listed in the MR are correct and actual.

c. Check Evaluation of monitoring, including evaluations by the affected communities

The monitoring procedures and approaches during this monitoring period were carried out as listed in the PD⁵⁴. Via checking the results, it is verified that PP established a series of procedures including organizing monitoring team, training, preparation and survey. The sub procedures are verified^{22/23} as capable to conduct this monitoring, which is confirmed by interview with the team member and based on the experience of the monitoring team.

d. Check of the effectiveness of measures taken to maintain or enhance all identified high conservation values related to community well-being.

As described under 4.5.4, the project gives special attention to HCV areas specific to meeting community needs, including areas with naturally growing coffee (coffee Arabica). The implementation of REDD+ project by nature is in favour of biodiversity conservation as it aims to protect existing forests from degradation and deforestation and therefore maintains and enhances the identified HCVs related to community well-being.

Furthermore, the monitoring also included

- Well-being impacts on smallholder/community members.
- Risks for smallholder/community members.
- Impacts on women

The audit team assessed the provided documents^{1/3/4/5/6/8/28} and confirmed the effectiveness of measures implemented to maintain or enhance the identified high conservation values related to community well-being via field inspection, document review and interviews with members of local community’s and authority representatives^{52/64}. Detailed description is provided in the MR.

Based on above evaluation from the affected communities, it is verified that the monitoring results reflect the actual community impact from each community groups affected by the project.

Thus, it is concluded that the community monitoring during this monitoring period was carried out in accordance with the validated project description.

CL 07 was raised and successfully closed. Refer to Appendix 3 for details.

Further detailed information can be found in Annex 4.

4.5.7 Community Monitoring Plan Dissemination (CM4.3)

The community monitoring results, community monitoring plan have been made publicly available in the MR⁴⁵ on the VCS website, which can be confirmed by checking the corresponding webpage.

In addition, monitoring result communicated to stakeholders and community through meetings and workshops, for community since February 14/2020, for zonal stakeholders since August 29-31/2020 and for National REDD+ network on December 12/2020.

Finally, interviews with stakeholders have been carried out during site verification. During the interview, project implementer introduced the community monitoring results during this monitoring period. Verification team has participated and the results are also verified by conducting interview with stakeholders^{52/64}.

In conclusion, the results of community monitoring were disseminated in accordance with the validated project description.

4.5.8 Optional Gold Level: Short-term and Long-term Community Benefits (GL2.2)

The project has engaged the local communities living in and surrounding the forest in design and implementation of REDD+ project activities. The Community Based Organizations CBOs and the connected Participatory Forest Management are the core elements of the project. Hence the project aims to avoid deforestation by supporting the communities.

Community benefits are described in the monitoring report and are amongst others:

Short-term benefits

- Non-timber forest products such as wild coffee, eucalyptus oils, grassland for hay,
- Carbon revenues are generated periodically for the benefit of the community
- Less incidents of wildfires
- Less incidents of wild animals wandering outside the forest to attack people and livestock
- Improved markets for honey, wild coffee

Long-term benefits

- Regenerated forests lead to better climate and environment for well-being
- Improved biodiversity in the ecosystem
- Carbon revenues are earmarked for selected community projects for the greater good
- Sustained community knowledge of forest benefits

The results of the “People’s Perception Report”⁶, the “Forest Managing CBOs Organisation Capacity Assessment Report”⁴ and the “Household income survey”²⁸ were crosschecked during the audit with input data from the questionnaires and during the field visit on site with interviews conducted with members from the local communities⁶⁴ and observations made on the different onsite locations⁵². Via comparing the information, it is verified that monitoring results described in the MR are correct and actual.

4.5.9 Optional Gold Level: Smallholder/community member Risks (GL2.3)

All CBOs involved in the project activities are smallholder and community members. Therefore, no explicit actions are taken towards them.

4.5.10 Optional Gold Level: Marginalized and/or Vulnerable Community Groups (GL2.4)

Woman were identified as vulnerable group.

REDD+ activities strengthened conservation, sustainable management and restoration of forest resources which have considerable positive impact on the daily life of women. For instance, their access to fuel wood improved and fuel-efficient stoves are supplied from the project with subsidies. They are now highly engaged in the CBO governance, the CBO bylaw modified in such way that if the chairman is male the vice has to be a woman and from 7 executive members at least 3 has to be women⁶.

The audit team confirmed the active involvement of women in the project during the onsite visit in March 2021 in several interviews held with women as part of the CBOs and houses visited with improved cooking stoves^{52/64}. During the onsite visit, women attended the meetings and freely engaged in discussions, even in predominantly Muslim communities. Leadership roles (mainly vice chairperson) is reserved exclusively for women in each CBO visited. During the onsite discussions, all members agreed that they are involved and consulted in major decisions, regardless of gender, economic status or physical ability.

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.

4.5.11 Optional Gold Level: Net Impacts on Women (GL2.5)

As above.

4.5.12 Optional Gold Level: Benefit Sharing Mechanisms (GL2.6)

A benefit sharing mechanism for the share of revenues from sales of carbon credits has been developed in collaboration with the CBOs and implemented by contracts⁷⁶. The general share as documented in the agreements is 60% toward the CBOs and 40 % towards OFWE. Detailed information and documentation have been provided and verified by the audit team.

During stakeholder comment period⁶⁸ and in the interviews conducted during the field visit^{52/64} the audit team received many comments towards the delayed provision of revenues. The project proponent explained the difficulty in the practical distribution of the share to the CBOs and provided information and documentation on the present status of the sharing of revenues. When turning into practice it was realized next there was no satisfactory regulation how to share between the different CBOs. In an ongoing process the PP and the CBOs agreed to the following system of weighting⁴³. Minutes of workshops have been provided to the audit team (e.g., Bale Robe/Sheshemen, 10/12. April 2021)^{42a/b/c/}.

Table 9: Weighting of benefit sharing criteria in-between the CBOs

No	Criteria	Weight (%)	Source
1	Avoided deforestation	50	Land sat image
2	Size of forest Area at verification	18	Forest map
3	Number of Members of CBO	20	CBOs
4	OCAT score	12	OCAT result

The process of providing the benefits to the CBOs is nearly finalized.

In conclusion, the audit team confirms that the benefit sharing mechanism is implemented in accordance with the validated project description. But the funds not distributed to the CBOs yet.

CL 14 was raised and successfully closed. Refer to Appendix 3 for details.

Further detailed information can be found in Annex 4.

4.5.13 Optional Gold Level: Governance and Implementation Structures (GL2.8)

Community members and smallholders form the backbone of the CBOs. Members elect their leadership freely and democratically, and the leaders participate in regular meetings with project partners (Farm Africa/SOS Sahel, and OFWE) at local, and Woreda levels to discuss various aspects affecting the community and the project. The Bale mountains Ecoregion REDD+ project had been managed with clear partnership as demonstrated with the JFM agreement between community and OFWE⁶² and the governance and implementation structure of Bale REDD+ project^{16/18/19/20/24/54}.

4.5.14 Optional Gold Level: Smallholders/Community Members Capacity Development (GL2.9)

Assuring sustainable forest management demand continued support and capacity building of smallholders and forest managing community members. Hence, capacitating forest managing CBO members is one the project main activity. Minimum once a year so called OCAT assessments⁴ are conducted in line with the guidelines²² and requirements described in the PD to analyse the capacity end according to this the training demands of the CBOs.

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^{52/64}.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B2.1)

The project region is part of one of the 36 areas worldwide that qualifies as a “Biodiversity Hotspot”⁵⁹. This implies that it must have

- “at least 1,500 vascular plants as endemics — which is to say, it must have a high percentage of plant life found nowhere else on the planet. A hotspot, in other words, is irreplaceable.
- 30% or less of its original natural vegetation. In other words, it must be threatened.”⁵⁹

The project area itself includes three key biodiversity areas: Harena-Kokosa, Bale Mountains National Park and Mena-Angetu Forest.

Under the baseline scenario, more than 30 % or 84,000 ha of the Bale mountains forest are estimated to be deforested by 2031 in the project area³.

The core of the project activity is, to reduce unplanned deforestation and forest degradation in theses forest ecosystems of extraordinary significance for biodiversity, climate and communities.

The loss of forest cover implies a loss of biodiversity and habitat for local flora and fauna, as well as the environmental services for climate and communities that the forest provides.

Therefore, the main indicator is the reduced deforestation trend in the project area. The assessment of the deforestation rate under the project scenario in the actual verification period has been described in detail in the upper sections of this report including the accuracy and appropriateness of the monitored data.

Further, the PP assessed and evaluated the following biodiversity elements by using the PRA tool through assessing the effect of the project activity towards biodiversity:

- Improvement of natural forest regeneration
- Reduced illegal forest tree felling (forest degradation)
- Incidence of forest Fire
- Reduced trend of slashing of forest regeneration
- Reduced Incidence of killing wild animals
- Frequency of wild animals’ appearance

Second, the project conducted a participatory forest resource assessment (PFRA) in the Chiri kebele in Delo Mena District⁷. PFRA is the forest assessment system that used ecological indicators understandable to community like, basal area, tree felling intensity, soil exposure, grazing intensity, incidence of fire, crown cover and regeneration. PFRA was conducted in this reporting period on the same sample plot where baseline and first verification has done. As the assessment was conducted in one district only and the sample plots are not distributed over the complete project area it cannot serve as a statistical sound evaluation of the biodiversity aspects, but it gives a good indication, that the project activities, especially the Participatory Forest Management has a positive influence towards the forest development and serves to slow down forest degradation.

Similar applies to the third assessment. The “Sample Forest Biodiversity Re-Assessment Report of Hana Buluk and Delo Mena Woredas”²⁷ assesses the amount of woody tree species in three categories: trees, saplings and seedlings. The second assessment was conducted in 2019 on 51 sample plots and compared to the data of the previous assessment 2017. The results show an increase in the number of trees and seedlings but a slight decrease in saplings. Due to its statistical inappropriateness this assessment serves as the PFRA rather for a general trend than as scientific basis.

Information on the process and the results are presented in the MR.

The results of the “People’s Perception Report”⁶, the “Participatory Forest Assessment Report”⁷ and the “Sample Forest Biodiversity Re-Assessment Report”²⁷ were crosschecked during the audit with input data from the questionnaires and during the on-site field visit with interviews conducted with members from the local communities⁶⁴ and observations made on the different onsite locations⁵².

Nevertheless, in conclusion, the project’s assessment of changes in biodiversity resulting from project activities in the project zone during the monitoring period in respect to the deforestation assessment are verified as accurate and in line with the PD⁵⁴.

CL 15, 16 was raised and successfully closed. Refer to Appendix 3 for details.

Further detailed information can be found in Annex 4.

4.6.2 Mitigation Actions (B2.3)

As verified in the validated PD, it is proved that the project has no negative impacts on biodiversity and thus no special measures need to be taken for maintenance or enhancement of biodiversity and high conservation value attributes.

Therefore, it is concluded that no negative impacts on biodiversity or HCV attributes recorded, so no measures were necessary to mitigate impacts, beyond the routine operation of the project.

4.6.3 Net Positive Biodiversity Impacts (B2.2)

As described under 4.6.1 the project is a REDD+ project activity which main concern is the reduced deforestation and forest degradation. No negative impacts are foreseen. Hence, net positive biodiversity impacts are expected and obvious.

During field inspection, document review and interviews with members of local community’s and authority representatives^{52/64} the audit team did not detect any indication of negative biodiversity impacts in relation to the implemented project activities.

In conclusion, the net impact of the project’s activities on biodiversity are positive.

CL 16 was raised and successfully closed. Refer to Appendix 3 for details.

4.6.4 High Conservation Values Protected (B2.4)

As described under 4.6.1 the project is a REDD+ project activity which reduces deforestation and forest degradation so no negative impacts on biodiversity are expected.

The project contributes with its activities towards community needs and the use of NTFP like naturally growing coffee, honey, traditional veterinary and human medicine, seasonal grazing lands for lowland pastoralists and water supply, including mineral water springs.

All the project activities are complementary to the HCVs conservation.

During field inspection, document review and interviews with members of local community's and authority representatives^{52/64} the audit team did not detect any indication of negative impacts towards HCVs in relation to the implemented project activities.

4.6.5 Invasive Species (B2.5)

No invasive species recorded in the project area.

4.6.6 Impacts of Non-native Species (B2.6)

Planting of non-native species in the existing forest ecosystems is not part of the project activity⁵⁴. Few small-scale community plantations with non-native species like Cupressus lusitanica and Eucalyptus are established in the leakage belt for local firewood production to remove pressure from the existing native forest. These plantations are established on degraded lands. Eucalyptus plantations established by the Oromia Forest and Wildlife Enterprise cover a total area of about 200 ha. The plantations were meant to meet the ever-increasing demand of the local community for wood and thereby reduce pressure on the natural forest. These tree species are popular and found distributed all over the country.

There is no record over adverse effect on use of non-native species over native species.

During field inspection, document review and interviews with forestry authority representatives^{52/64} the audit team did not detect any indication that the use of these non-native species poses any harm to the region's environment.

4.6.7 GMO Exclusion (B2.7)

There is no use of GMOs in the project area related to the project activities.

4.6.8 Inputs Justification (B2.8)

The project does not use any form of fertilizers, chemical pesticides and biological control agents.

4.6.9 Negative Offsite Biodiversity Impacts (B3.1) and Mitigation Actions (B3.2)

The MR and PD both state that no potential negative impacts on biodiversity outside of the project zone would resulting from project activities; the project contributes to the conservation of the biodiversity and ecosystem. No actual impacts were observed during the site visit and/or reported during the monitoring period.

This was verified by the audit team during be on site visit of the leakage belt and the surrounding areas.

Further detailed information can be found in Annex 4.

CL 17 was raised and successfully closed. Refer to Appendix 3 for details.

4.6.10 Net Offsite Biodiversity Benefits (B3.3)

Information on Offsite Biodiversity Impacts is provided. The Bale Mountains Eco-region REDD+ Project was designed in a way not to bring any negative offsite biodiversity impact as the main aspect of the project is to avoid unplanned deforestation and forest degradation. 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.

The audit team reviewed documents and conducted field inspections, and interviews with members of local community's and authority representatives^{52/64}. No indication of negative impacts on biodiversity outside the project zone in relation to the implemented project activities were detected. Hence the audit team confirms net positive offsite biodiversity impacts.

CL 17 was raised and successfully closed. Refer to Appendix 3 for details.

4.6.11 Biodiversity Monitoring Plan (B4.1, B4.2, GL3.4)

The PP carried out the biodiversity monitoring as per established biodiversity monitoring plan in the validated PD⁵⁴.

The same monitoring system as described in the community monitoring plan in section 4.5.6 and in the biodiversity change in section 4.6.1 above has been applied.

CL 18 was raised and successfully closed. Refer to Appendix 3 for details.

Further detailed information can be found in Annex 4.

4.6.12 Biodiversity Monitoring Plan Dissemination (B4.3)

The biodiversity monitoring results and the biodiversity monitoring plan have been made publicly available in the MR⁴⁵ on the VCS website, which can be confirmed by checking the corresponding webpage.

In addition, monitoring result communicated to stakeholders and community through meetings and workshops, for community since February 14/2020, for zonal stakeholders since August 29-31/2020 and for National REDD+ network on December 12/2020.

Finally, interviews with stakeholders have been carried out during site verification. During the interview, project implementer introduced the biodiversity monitoring results during this monitoring period. Verification team has participated, and the results are also verified by conducting interview with stakeholders^{52/64}.

In conclusion, the results of biodiversity monitoring were disseminated in accordance with the validated project description.

4.6.13 Optional Gold Level: Trigger Species Population Trends (GL3.3)

As described in section 4.6.1 the forests of the project areas cover an enormous wealth on biodiversity^{58/59}. This also includes for example a wide variety of endangered and critically endangered mammals, some of them even endemic like the Ethiopian Wolf or the Mountain Nyala. Others less known are for example the critically endangered endemic Bale Mountain Tree Frog or the Haremma Shrew³⁰.

No scientific studies have been conducted to assess the status of single trigger species. Moreover, by protecting the forests from deforestation and forest degradation the habitats of these animals and plants are preserved in total. The only scientific sound value to verify the trends on conservation of habitats is the deforestation analysis described before. Other assessments like the ones described under Biodiversity Changes in 4.6.1 serve as indicators for the positive trends.

Without the project activity the degradation and deforestation rate of the forests in the project area would be much higher and along with these the habitats of flora and fauna would be destroyed in a rapid way. Therefore, all project activities aim for a preservation and sustainable use of the forests and by this help to conserve the habitats.

During field inspection, document review and interviews with members of local community's and authority representatives^{52/64} the audit team did not detect any indication of negative impacts on biodiversity in the project area in relation to the implemented project activities.

Further detailed information can be found in Annex 4.

CL 19 was raised and successfully closed. Refer to Appendix 3 for details.

Nevertheless, due to missing data and evaluation in relation to Trigger Species Population Trends the audit team concludes that the project could not confirm full compliance with the CCB requirements for Gold Level Biodiversity. Hence Biodiversity Gold Level is not achieved.

4.6.14 Optional Gold Level: Effectiveness of Threat Reduction Actions (GL3.4)

All project activities aim for a preservation and sustainable use of the forests and hence reduce the pressure on flora and fauna. Further information is provided in the upper section of this report.

Nevertheless, due to missing data and evaluation in relation to Trigger Species Population Trends the audit team concludes that the project could not confirm full compliance with the CCB requirements for Gold Level Biodiversity. Hence Biodiversity Gold Level is not achieved.

4.7 Additional Project Implementation Information

No additional project implementation is relevant for reporting here as details on project implementation are included in preceding sections.

4.8 Additional Project Impact Information

The project has been able to demonstrate impacts to all CCB indicators as mentioned throughout this report; no further steps to verify additional monitoring were warranted. The reported project impact information was sufficient and suitable for the verification of the project's CCB impacts.

5. VERIFICATION CONCLUSION

Oromia Forest and Wildlife Enterprise has commissioned the TÜV NORD JI/CDM Certification Program to carry out the Verified Carbon Standard (VCS) joint with Climate, Community & Biodiversity (CCB) 2nd periodic verification of the project activity Bale Mountains Eco-Region REDD+ project, VCS reference ID 1340, for the period 01-January-2016 to 31-December-2019, with regard to the relevant requirements for VCS and CCBS.

Based on the documented evidence and corroborated by an on-site assessment, TÜV NORD can confirm that:

- the project has been implemented and operated as per the validated PD;
- the project description deviations assessed do not impact the applicability of the methodology, additionality and the appropriateness of the baseline/without-project scenario, and the project remains in compliance with the CCB Version 3.3 and VCS standards 4.1.
- the monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS and CCB requirements;
- the monitoring is in place as per the applied baseline and monitoring methodology;
- the monitoring complies with the monitoring plan in the validated PD.
- the monitoring plan in the validated PD is as per the applied baseline and monitoring methodology.
- the project complies with the verification criteria for projects set out in the Third Edition of the CCB Standard which includes:
 - the validity of the net positive climate change adaptive capacity and resilience (if any), community and biodiversity benefits achieved by the project during the project implementation period
 - the project has achieved, or is on track to achieve, its stated climate change adaptive capacity and resilience (if any), community and biodiversity objectives
 - the implementation in accordance with exceptional Climate Benefits - Gold Level
 - the implementation in accordance with exceptional Community Benefits - Gold Level

The GHG removals by sink were calculated correctly on the basis of the approved VCS Methodology VM0015 Version 1.1 and the monitoring plan in the validated PD. Hence it is certified that the GHG emission reductions by sink from the project during the monitoring period amount as follows:

Monitoring period: From 01-January-2016 to 31-December-2019

Table 10. Verified GHG emission reductions and removals in the above verification period:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)

01-January-2016 – 31-December-2016	2,238,496	946,880	0	1,291,616
01-January-2017 – 31-December-2017	2,198,501	946,880	0	1,251,621
01-January-2018 – 31-December-2018	2,159,884	946,880	0	1,213,004
01-January-2019 – 31-December-2019	2,122,617	946,880	0	1,175,737
Total	8,719,498	3,787,520	0	4,931,978

For the total Monitoring period 01-January-2016 to 31-December-2019: the value is gross of the 10% (493,198 tCO₂e) buffer withholding based on the non-permanence risk assessment tool. This results in **4,438,780** tCO₂e equivalent of credits eligible for issuance as VCUs.

Nairobi, 21-June-2021



David Lubanga
TÜV NORD JI/CDM Certification Program
Verification Team Leader

Hannover, 21-June-2021

Alexandra Nuske
TÜV NORD JI/CDM Certification Program
Final Approval

APPENDIX 1: ABBREVIATIONS

Abbreviations	Full texts
ARR	Afforestation, Reforestation and Revegetation
AFOLU	Agriculture, Forestry and Other Land Use
BAU	Business as usual
CAR	Corrective Action Request
BMERP	Bale Mountain Eco-Region REDD+ Program
CBO	Community based Organization
CCB	Climate, Community & Biodiversity
CCBA	Climate, Community & Biodiversity Association
CDM	Clean Development Mechanism
CEFCC	CEFCC Commission Of Environment Forest and Climate Change
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CP	Certification Program // Crediting Period
CRGE	CRGE Climate Resilience Green Economy
DNA	Designated National Authority
EB	CDM Executive Board
ER	Emission Reductions
ETS	Emission Trading Scheme
FAR	Forward Action Request
FPIC	FPIC Free Prior Informed Consent
GHG	Greenhouse gas(es)
GIS	Geographical Information System
GMO	Genetically modified organism
GPS	Global Positioning System
GS	Gold Standard
HCVs	High Conservation Values
IFM	Improved Forest Management
IPCC	Intergovernmental Panel on Climate Change
JFM	Joint Forest Management
JNR	Jurisdictional and Nested REDD+
KBA	Key Biodiversity Area
LCU	Land Use Cover
MP	Monitoring plan
MR	Monitoring Report
NPRA	Non-Permanence Risk Analysis
NRM	Natural Resource Management
OCAT	Organizational Capacity Assessment Too
OFWE	OFWE Oromia Forest Wildlife Enterprise
OEFCOA	OEFCOA Oromia Environment Forest and Climate Change Authority
OFLP	OFLP Oromia Forest Landscape program
ORCU	ORCU Oromia REDD Coordination Report
PFM	PFM Participatory Forest Management
PD	Project Description
PDD	Project Description
PP	Project Participant
PRA	Participatory Rural Appraisal
QC/QA	Quality control/Quality assurance

REDD	Reduced Emissions from Deforestation and Degradation
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

APPENDIX 2: DOCUMENTS REVIEWED OR REFERENCED

N o.	Author	Reference (IRL)	Title	References to the document	Provider
1	Merga Diyasa	1	Deforestation Analysis Report 2019	1 Deforestation Analysis Report_2019_Final 28 7 2020	Farm Africa
2	Farm Africa	2	Project period GHG emission calculation 2016-2019	2 Project period GHG emission calculation 2016-2019 version 2	Farm Africa
2a	Farm Africa	2	Project period GHG emission calculation 2012-2016	2a Project period GHG emission calculation 2016-2019 07-12-2016	Farm Africa
3	Farm Africa	3	Carbon calculation sheet revised 3rd version submitted UNCERTAINTY	3 Carbon calculation sheet revised 3rd version submitted UNCERTAINTY	Farm Africa
4	BALE REDD+II PROJECT	4	FOREST MANAGING CBOS' ORGANIZATION CAPACITY ASSESSMENT REPORT	4. OCAT FOR BALE REDD+_2020	Farm Africa
5	Farm Africa	5	Fuel efficient stoves distribution 2017-2019	5. fuel efficient stove distribution	Farm Africa
6	Bale REDD+ project	6	People's perception about Project delivery, socio-economic and biodiversity impacts of Bale REDD+ Project	6. People's perception assessment_2020	Farm Africa
7	OFWE, Farm Africa and SOS Sahel Ethiopia	7	Participatory Forest Assessment Report of Chiri kebele in Delo Mena District	7 Forest Assessment report of Chiri	Farm Africa
8	ARARSA BEYENE	8	FUELWOOD CONSUMPTION AND ITS ENVIRONMENTAL IMPACTS: THE CASE OF BALE ECO-REGION, OROMIA REGIONAL STATE SOUTH	8. Fuel efficient MSC study	Farm Africa

			EASTERN ETHIOPIA.		
9	University of Oxford	9	Bale Mountain REDD+ project: Historical Land-Cover Change and Projected Deforestation Modeling	9 Bale REDD+ Modelling Report	Farm Africa
10	Zerihun Getu et al.	10	Forest Carbon Stock Assessment Manual for REDD+ in Ethiopia	10. Bale REDD+ Forest Carbon Stock Assessment Training Manual Version II	Farm Africa
11	Farm Africa	11	Non-Permanence risk assessment 2018	11. VCS-Non permanace Risk-Report-Calculation-Tool-v4 2019	Farm Africa
12	OFWE, Farm Africa and SOS Sahel Ethiopia	12	VCS/CCB BALE MOUNTAINS ECOREGION REDD+ PROJECT NONPERMANENCE RISK REPORT	12. Bale REDD+ VCS-Non-Permanence-Risk-Report-Template-v4 2019	Farm Africa
13	Farm Africa	13	Wood density data for species in Ethiopia and Bale	13. Wood density data for species in Ethiopia and Bale	Farm Africa
14	OFWE, Farm Africa and SOS Sahel Ethiopia	14	Grievance handling mechanism endorsement discussion meeting of Bale Mountains Eco-region REDD+ Project	14. GREIVANCE HANDLING MECHANISM ENDORSEMENT FORMALIZATION DOCUMENT	Farm Africa
15	Federal Democratic Republic of Ethiopia	15	Constitution_of_the_FDRE 1995	15. Constitution_of_the_FDRE 1995	Farm Africa
16	Federal Democratic Republic of Ethiopia	16	Federal rural land Administration proclamation No 546/2005	16. Federal rural land Administration proclamation	Farm Africa
17	OFWE	17	Collective Agreement entered into between OFWE and the Basic Union of workers	17. OFWE labour law English	Farm Africa
18	Federal Democratic Republic of Ethiopia	18	Forest Development Conservation and Utilization Proclamation No 542/2007	18. Forest Development Conservation and Utilization)	Farm Africa

19	Federal Democratic Republic of Ethiopia	19	Forest Proclamation of Oromia Proclamation No 72/2003	19. Oromia Forest proclamation	Farm Africa
20	Federal Democratic Republic of Ethiopia	20	Cooperatives commission establishment, Proclamation, No 247/2002	20. Cooperatives commission establishment	Farm Africa
21	Federal Democratic Republic of Ethiopia	21	Labour Proclamation No 377/2003	21. EthLabourPro377	Farm Africa
22	Girma Ayele et al.	22	Organization Guideline on using Capacity Assessment Tool	22. OCAT guideline.docx	Farm Africa
23	Farm Africa	23	Guidelines for Community-based Monitoring	23. CBM Piloting guidelines	Farm Africa
24	Federal Democratic Republic of Ethiopia	24	Forest Development Conservation and Utilization Proclamation No 1065/2018	24. Forest Proclamation 2018	Farm Africa
25 a	TAY	25a	Internal Control Memorandum	25a. Audit Report REDD+ 2019	Farm Africa
25 b	Getachew Kassaye Co.	25b	Audit Report for the Period of November 1, 2017 to October 31, 2018	25b. REDPLUS PHASE II AUDIT	Farm Africa
26	Farm Africa	26	Farm Africa, Financial policies and procedures, Draft 2020	26. Finance Policies and Procedures - updated June 2020 F	Farm Africa
27	OFWE, Farm Africa and SOS Sahel Ethiopia	27	Sample Forest Biodiversity Re-Assessment Report of Hana Buluk and Delo Mena Woredas , 2019	27. woody species assessment report	Farm Africa
28	Farm Africa	28	Household Income Survey, 2019	28. Household income survey In Harena forest	Farm Africa
29	Federal Democratic Republic of Ethiopia	29	Ethiopia's Climate-Resilient Green Economy, Green economy strategy	29. Ethiopia CRGE	Farm Africa
30	Sena Gashe Hora	30	Endangered animal and plant species of Bale	30. IUCN Red listed- endangered fauna and flora of Bale Eco region	Farm Africa

			Mountains Eco-region identified by IUCN 2021		
31	Oromia Environment Forest and Climate Change Authority	31	Oromia National Regional State Forested Landscape Program Project Implementation Manual, Final Draft, 2017	31. Final OFLP PIM April 252017 Version Cleared By the World Bank	Farm Africa
32	Farm Africa	32	Project Implementation Schedule, 2019	32. Updated upto MLP 2019	Farm Africa
33	Federal Democratic Republic of Ethiopia	33	"Oromia Regional State Forest and Wildlife Enterprise Establishment Regulation No. 122/2009	33. OFWE regulation	Farm Africa
34	Farm Africa	34	Ethiopia REDD+ registry	34. Ethiopia REDD+ registry fields_with_description	Farm Africa
35	No Name	35	Piloting Bale Ecoregion REDD+ Phase II Project, Nesting Bale REDD+ Project into OFLP, 2018	35. Nesting REDD+ in OFLP_Final	Farm Africa
36	Seyoum G/Kidan	36	Activity Report Quarter 2, 2019	36. sample Quarter report	Farm Africa
37	Beriso Lenchamo	37	Community feedback survey, 2019	37. community feedback report 24122019	Farm Africa
38	Seyoum G/Kidan	38	Meeting Minute DAN visit, Logistic utilization and Planning	38. Minute of B-annual staff meeting at field level	Farm Africa
39	National REDD+ Secretariat, Yisak Dinku	39	MINUTES OF REDD+ LEARNING NETWORK WORKSHOP DECEMBER 12, 2020	39. Minutes of L.N.December 2020	Farm Africa
40	Seyoum G/Kidan	40	Activity Report, 2020	40. Annual report submitted to zonal stakeholders Report	Farm Africa
41	Farm Africa	41	Activity and Financial Report, November 01, 2018 to October 31, 2019	41. 2019 Bale REDD+ activity performance narrative donor report	Farm Africa
42 a	Farm Africa	42a	Bale zone Forest carbon benefit	42 a. Bale zone Forest carbon benefit sharing minute	Farm Africa

			sharing minute (02/08/2013)		
42 b	Farm Africa	42b	Westarsi zone Forest carbon benefit sharing minute (02/08/2013)	42 b. Westarsi zone Forest carbon benefit sharing minute	Farm Africa
42 c	Farm Africa	42c	Minute- Carbon credit sale and benefit share disbursement launch workshop, 10. /12. Apr. 2021	42 c. MINUTE Bale REDD+ between REDD+ CBOs carbon benefit BSM WORKSHOP english	Farm Africa
43	Farm Africa	43	Final within community benefit sharing	43. Final within community benefit sharing	Farm Africa
44	Norwegian Ministry of Foreign Affairs	44	GRANT AGREEMENT BETWEEN THE NORWEGIAN MINISTRY OF FOREIGN AFFAIRS AND FARM AFRICA REGARDING ETH- 15/0030, BALE ECOREGION REDD+ PILOT PROJECT PHASE II, 2016	44. Donor agreement	Farm Africa
45	OFWE, Farm Africa and SOS Sahel Ethiopia	45	VCS/CCB BALE MOUNTAINS ECO- REGION REDD+ PROJECT MONITORING & IMPLEMENTATIO N REPORT, V-8, 04-August-2021	45. Bale REDD+ MIR for period 2016-2019 final version 1, October 2020 45. Bale REDD+ MIR for period 2016-2019 final version 2, May 2021 45. Bale REDD+ MIR for period 2016-2019 final version 3, 19-May-2021 45. Bale REDD+ MIR for period 2016-2019 final version 4, 09-June-2021 45. Bale REDD+ MIR for period 2016-2019 final version 5, 14-June-2021 45. Bale REDD+ MIR for period 2016-2019 final version 6, 18-June-2021 45. Bale REDD+ MIR for period 2016-2019 final version 7, 02-July-2021 45. Bale REDD+ MIR for period 2016-2019 final version 8, 04-August-2021	Farm Africa
46	Merga Diyesa	22	Map of CBOs, 2021	MAP_BER_REDD+_CBOs	Farm Africa
47	Merga Diyesa	23	Map of Woredas, 2021	MAP_REDD+ Woredas	Farm Africa
48	Merga Diyesa	24	Project shapefiles 2020	48. Project Shape files 2020	Farm Africa

49	MINISTRY OF ENVIRONMENT AND FOREST (MEF) OFWE, Ethiopia	25	Oromia Forested Landscape Program (OFLP), Process Framework (PF), 2015	49. Oromia Forested Landscape Program	Farm Africa
50	The National REDD+ Secretariat	26	Redd+ Ethiopia	https://ethiopiareddplus.gov.et/redd-implementation/oflp/	REDD + Ethiopia website
51	VERRA	27	VERRA	http://www.v-c-s.org/	Verra
52	David Lubanga	28	Field sheets form the onsite inspections	52. S01-F010 - Interview Notes_onsite Visit_3	David Lubanga
53	Martin Seitz	29	Onsite Audit GPS Data Analysis	53. GPS Points as collected onsite_06.03	Martin Seitz
54	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	30	PDD – Bale mountains Eco-region Reduction of Emissions from Deforestation and Forest Degradation (REDD+) Project - Ethiopia Version 3.4, 2015	54. Bale Mtns REDD+ VCS+CCB Project Description version 3.5-27.07.2016	Farm Africa
55	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	31	NON-PERMANENCE RISK REPORT Bale Mountains Eco-region REDD+ Project- Version 3.4, 2015	55. Bale REDD+ Non Permanence Risk Report 3.4 - 13.10.2015	Farm Africa
56	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	33	Monitoring Plan 2016	56. Final Bale REDD+ Monitoring plan	Farm Africa
57	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS	34	PIR – Bale mountains Eco-region Reduction of Emissions from Deforestation and Forest Degradation	Project Implementation and Monitoring Report from the first Verification, 2016	Farm Africa

	Sahel Ethiopia		(REDD+) Project - Ethiopia Version 1.2, 2016		
58	birdlife.org	58	Key Biodiversity Areas	http://www.keybiodiversityareas.org/kba-data	Martin Seitz
59	Conservation International	59	Biodiversity Hotspots	https://www.conservation.org/priorities/biodiversity-hotspots	Martin Seitz
60	Yohannes Demissie, Farm Africa	60	Employee confirmation letter	60. Employee confirmation letter	Farm Africa
61	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	61	Bale REDD+ investment analysis report for the period 2016-2019	61. Annex 4.2 Bale REDD+ investment analysis 2016-2019	Farm Africa
62	Oromia Forest and Wildlife Enterprise (OFWE)	62	Delo Mena woreda, Contractual agreement	62. sample forest management agreement	Farm Africa
63	Martin Seitz	63	Sampling Plan, Selected CBOs	63. Selected CBOs for Verification	Martin Seitz
64	Martin Seitz David Lubanga	64	Attendance List	64. Attendance Register Bale REDD Verification II	Martin Seitz
65	David Lubanga	65	Sample of GPS Points collected during Onsite Visit, Bale REDD+, 2. Verification	65. GPS Points as collected onsite_06.03	Martin Seitz
66	TÜV SÜD	66	VCS/CCBA VERIFICATION REPORT 2017 Bale Mountains Eco-region REDD+ Project	66. CCB_VERIF_REP_ENG_1340_01JAN2012_31DEC2015 (4)	Verra
67	OFWE, Farm Africa and SOS Sahel Ethiopia	67	MR-Summary GABAASA VCS/CCBA HOJII RAAWWII HORDOOFII PIROOJEEKTI REDD+ GAARREEWWAAN NAANNAWA BAALEE	67. Bale REDD+ MIR for period 2016-2019_Afan Oromo	OFWE, Farm Africa and SOS Sahel Ethiopia

68	Verra	68	Comments received by Verra during the public comment period for Bale Mountains Eco-region REDD+ project (1340)	68. CCB_PUB_COM_1340_12MARCH2021	Verra
69	Gold Standard	69	Gold Standard	https://www.goldstandard.org/	Gold Standard
70	UNFCCC	70	CDM	https://cdm.unfccc.int/	UNFCCC
71	Verra	71	Approved VCS Methodology VM0015	71. VM0015 Methodology for Avoided Unplanned Deforestation v1.1	Verra
72	Martin Seitz	72	Onsite GPS Data analyses	72. Lists of GPS Coordinates checked	Martin Seitz
73	Merga Diyasa	73	Project shapefiles 2014	48. Project Shape files 2014	Farm Africa
74	Farm Africa	74	Worker's safety plan	74. Worker's safety plan and work	Farm Africa
75	The International Bank for Reconstruction and Development/The World Bank	75	Economics of Adaptation to Climate Change – Synthesis report	https://openknowledge.worldbank.org/handle/10986/12750	Farm Africa
76	OFWE	76	Benefit sharing agreement	76. Benefit sharing agreement, example	Farm Africa
77	Farm Africa	77	Safeguarding vulnerable people policy	https://www.farmafrica.org/about/safeguarding-vulnerable-people-policy-	Farm Africa
78	Farm Africa	78	Anti-bribery, fraud, money laundering and corruption policy	78. Farm Africa Schedule_7. Anti-bribery law	Farm Africa
79	Farm Africa	79	Safeguarding Policy	79. 2018 Safeguarding Policy Final	Farm Africa
80	SOS Sahel Ethiopia	80	Code of Ethics & Conduct	80. SOS Sahel Code of Ethics & Conduct (final)	SOS Sahel
81	Farm Africa	81	Field Staff Handbook 2013	81. Field Staff Handbook July 13- Final	Farm Africa
82	SOS Sahel Ethiopia	82	82. SOS Sahel HR POLICY and PROCEDURES MANUAL 2015	82. SOS Sahel HR POLICY and PROCEDURES MANUAL	SOS Sahel
83	SOS Sahel Ethiopia	83	SAFEGUARDING POLICY	83. SOS Sahel Ethiopia Safeguarding Policy (Final) (2)	SOS Sahel

			AND PROCEDURE 2019		
84	OFWE	84	Wal-tahinsa gamtaa Dhaabbata Bosonaa fi Bineensa Bosona Oromiyaa	84. Waligaltee marsaa 4ffaa 20133 (2)Final...	OFWE

APPENDIX 3: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUESTS

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

FAR ID	N/A	Section no.	-	Date:	-
Description of FAR					
NON					
Project participant response					Date:
Documentation provided by project participant					
☐	Changes in the MR	Section(s):		New version No.:	
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date:
Conclusion <i>Tick the appropriate checkbox</i>					
☐ Additional action should be taken (finding remains open) ☐ The finding is closed					

Table 2. CL from this verification

CL ID	01	Section no.		Date:	26/03/2021
Description of CL					
a. Assure, that all aspects of the CCBA Standard 3.1 edition are covered and, as per page 20 of the <i>Rules</i>, the MR 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. Consider especially Gold Level requirements. b. Assure, that all relevant real and practical information concerning project implementation is included in the MR 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 MR (see Rules of the Use of CCBS 3rd edition, page 18 - 20). c. Assure that all supporting documents state the name of the author; in addition, a table of content is advisable to assure that the document is complete (e.g.: OCAT) d. For numbers in the report and supporting documents including the calculations: use the same format throughout the documents (e.g.: 4,900,019 tCO₂e without decimals) e. Assure to use "Arial 10pt, black, regular (non-italic) font (e.g.: 5.3.1: different format)					
Project participant response					Date: 20.04.2021
- Gold level requirements are considered - Information in the MR supported by documents - Supporting documents prepared including the author and table of content - The same format applied for writing the numbers					
Project participant response					Date: 18/05/2021
- The MR provided with PDF - The same format for figures used - References included - Annex 25 and 32 provided					
Project participant response					Date: 03/06/2021
- The same format used for the numbers in MR in carbon calculation supporting documents - Section 5.3.1 format corrected					
Documentation provided by project participant					
☒	Changes in the MR	Section(s):		New version No.: 2	

☒	Changes in XLS	Worksheet(s): Deforested C after uncertainty	New version No.: 2
☐	Other:		
DOE assessment			Date: 03/05/2021
- CCBA standard requirements including Gold Level requirements have been more clearly indicated and described in the MR (35). References of supporting document have been included. - Description of supporting documents has been adapted. - Format of MR (35) and carbon calculation sheet have been adapted - Provide the MR in a clean pdf version - Use the same format for all figures (e.g.: 4,931,880 tCO₂e, 10,399 ha, etc) - Include references to data, documents, meetings, reports, trainings, workshops, etc. mentioned in the MR (consider especially section: 2.3./3.3.1/4.1.1 ff/ 4.4.4/ - Provide annexes 25 – 32 - Assure that all information provided is traceable!			
DOE assessment			Date: 26/05/2021
- References have been included. - Annexes have been provided and checked - Information provided is traceable and crosschecked during. - MR is provided as pdf, but needs to be updated according to updated ER-calculations and buffer determination (see CARs 02, 03)			
DOE assessment			Date: 08/06/2021
MR has been updated and provided as pdf.			
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CL ID	02	Section no.	1.1	Date:	20/04/2021	
Description of CL						
For Unique Project Benefits Table: 1) Organizational capacity of REDD+ CBOs improved: clarify on the capacity building achievements in the actual monitoring period and achievements during the project lifetime. 2) Deforestation area: clarify on the achievement during the project lifetime; so far only the achievement up to 2019 is mentioned. 3) The project applies for CCB Gold level status hence for exceptional benefits concerning climate, community and biodiversity. Clarify why this is not reflected in the table.						
Project participant response					Date :	20/04/2021
1. It is indicated that, the OCAT version 1 result at the end 2015 was 64.34% this result enhanced to 81% at the end of 2019. The capacity assessment using OCAT version II started in this monitoring period 2. Deforestation reduced by 56% in this monitoring period and by 59% in project lifetime.						
Project participant response					Date:	19/05/2021
1. Further clarification on OCAT provided 2. The reference for 59% project life-time deforestation corrected 3. About incidence of fire, the average of the first and this monitoring period included which is 87% 4. In the unique benefit table links to the annex and minor additions made. page 71 now includes elaboration of OCAT along with results						
Documentation provided by project participant						
☒	Changes in the MR	Section(s): 1.1	New version No.: 2			
☐	Changes in XLS	Worksheet(s):	New version No.:			

☐	Other:	
DOE assessment		Date: 03/05/2021
Additional information has been provided in this section of the MR.		
1) Organizational capacity building was further clarified, but it is still difficult to be understood. 2) "Deforestation area" has been clarified, but the value of 59 % is not referenced in the MR section 3.1.2. 3) The "Incidence of forest fire" value is not adapted to the time since the beginning of the project lifetime. 4) No explanation provided yet.		
DOE assessment		Date: 26/05/2021
1. Further clarification on OCAT has been provided in the MR. 2. The value of 59% for "Reduced deforestation 2012 – 2019" has been calculated using the Activity data from the "Projected Reforestation in PA" cumulated in year 2019^{2/2a/3} 3. Information on the decreased incidence of forest fire is provided and referenced in the MR. A high reduction of incident of fires is confirmed by the PRA⁶ 4. Further information provided.		
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed

CL ID	03	Section no.	1.2	Date:	26/03/2021
Description of CL					
• Clarify the figures in the last column of table under 1.2; refer to the achieved quantity since the project start date. • Provide section references in category employment					
Project participant response					Date: 20/04/2021
• The figure in last column refers to the achievement since the project start date • Reference in employment category provided					
Project participant response					Date: 19/05/2021
• The achieved quantities of training and livelihood since the project start date included					
Documentation provided by project participant					
☒	Changes in the MR	Section(s): 1.2	New version No.:		
☐	Changes in XLS	Worksheet(s):	New version No.:		
☐	Other:				
DOE assessment					Date: 03/05/2021
• Further clarification has been provided concerning the achieved quantities since project start date. Values for "Training", "Livelihood" and "Well-being" show the same figures for the actual monitoring period and the project lifetime. This indicates that there was no achievement in the first monitoring period. Provide clarification on this issue. • References in the category employment have also been included. Supporting document Annex 32 to be provided;					
DOE assessment					Date: 26/05/2021
Respective information on achieved quantities of training and livelihood since the project start date included has been provided and referenced ³² .					
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed			

CL ID	04	Section no.	2.1.1	Date:	26/03/2021
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Description of CL			
- There is no description included how leakage and non-permanence risk factors are being monitored and managed. - Assure the correct use for the figure of achieved emission reduction in line with the calculations (e.g., 4,931,881 tCO₂e)			
Project participant response			Date: 20/04/2021
- Description about leakage belt delineation and management included. The non-permanence risk factor described. - The figure corrected and become in line with the calculations			
Documentation provided by project participant			
☒	Changes in the MR	Section(s): 2.1.1	New version No.: 2
☐	Changes in XLS	Worksheet(s):	New version No.:
☐	Other:		
DOE assessment			Date: 03/05/2021
- Descriptions concerning leakage and non-permanence risk factors have been included in the MR. - Data has been synchronized with the calculations (2, 35)			
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CL ID	05	Section no.	2.4.6	Date: 26/03/2021
Description of CL				
The project started on 1st January 2012 and GHG accounting period and project lifetime: 20 years from project start date. This is in line with the PD. Where AFOLU project longevity is less than 30 years, the project fails the risk assessment, and it is not eligible for crediting. Clarify in the report and in the risk assessment, that as stated in the Forest Management Agreement under Article 8 "The agreement remains valid for a defined period of 99 years". Hence the project longevity can be expected to cover at least 99 years."				
Project participant response				Date: 20/04/2021
Even if the project end with in less than 30 years, the project proponent OFWE have 99 years concession agreement with the government to manage the forest. This idea is elaborated in the report section 2.2.7				
Project participant response				Date: 18/05/2021
Information about integration of Bale REDD+ to OFLP provided.				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): 2.2.7	New version No.:	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☐	Other:			
DOE assessment				Date: 03/05/2021
Information on project longevity has been provided. But there is still need for clarification concerning the project lifetime due to the statements, that the project will be integrated in the OFLP. Clarify, in what aspects this will affect the project lifetime.				
DOE assessment				Date: 26/05/2021
Information and reference have been provided that the BALE REDD+ will be continued embedded in the OFLP ^{31/35/44} .				
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CL ID	06	Section no.	2.1.10	Date:	20/04/2021
Description of CL					
Provide further actual information on other REDD projects and the REDD+ Ethiopia initiative (e.g., Oromia Forested Landscape Program) and clarify whether there is any interference with the BALE REDD+ project and how it is embedded. Also provide information, whether and how the project contributes to the carbon accounting framework National Forest Monitoring System (NFMS). Sustain the information with objective evidence.					
Project participant response					Date: 20/04/2021
- OFLP interference with Bale REDD+ project clarified - The contribution of Bale REDD+ to the national accounting explained					
Project participant response					Date: 19/05/2021
Information about carbon accounting framework included. Annex 31 included.					
Documentation provided by project participant					
☒	Changes in the MR	Section(s):	2.1.10	New version No.:	2
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date: 03/05/2021
Information and clarification on interference between Project Activity and OFLP have been included in the MR ⁴⁵ . To avoid double counting of carbon credits, the project reach consensus with OFLP to sale carbon credits that will generated until OFLP sign emission reduction purchase agreement (ERPA) with buyers. Provide information, whether and how the project contributes to the carbon accounting framework National Forest Monitoring System NFMS (https://ethiopiareddplus.gov.et). Sustain the information with objective evidence. Provide supporting Document Appendix 31					
DOE assessment					Date: 26/05/2021
Information on the projects contributes to the carbon accounting framework National Forest Monitoring System NFMS has been included in the MR and sustained with evidence ^{31/34} .					
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed			

CL ID	07	Section no.	2.2.1	Date:	26/03/2021
Description of CL					
There is no indication of key dates and milestones in the project's development and implementation (e.g., dates of construction, commissioning, start of project activities, legal/community agreements, and continued operation periods). Provide information of where these dates have changed since the last verification. Use the table provided in the template.					
Project participant response					Date: 20/04/2021
Key dates and milestones indicated					
Project participant response					Date: 19/05/2021
More major project implementation activities included,					
Documentation provided by project participant					
☒	Changes in the MR	Section(s):	2.2.1	New version No.:	2
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date: 03/05/2021
Information on key data and milestones has been included ⁴⁵ It reflects mainly data connected to project verification. Major milestones on project implementation activities are not included. Columns for "date" and "Milestone" are mixed up.					
DOE assessment					Date: 26/05/2021

Further information on Key milestones has been included and the table adapted ^{45/32/52} .	
Conclusion <i>Tick the appropriate checkbox</i>	☐ Additional action should be taken (finding remains open) ☒ The finding is closed

CL ID	08	Section no.	2.2.3	Date:	26/03/2021
Description of CL					
Clarify deviations from the PDD (PDD and Monitoring Plan) in relation to the implementation and monitoring executed and present in the MR. Minor deviations from the Monitoring Plan have been described in the MR 1. State in the MR whether project description deviations occurred.					
Project participant response					Date:
The minor monitoring deviation described.					
Documentation provided by project participant					
☒	Changes in the MR	Section(s):		New version No.:	
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date:
Information on a minor deviation has been included in the MR. This is the change of the assessment frequency of the deforestation analysis from 1 to 4 years. No indication for standard non-conformities had been detected. A second issue is concerning the integration into the Oromia Forest Landscape Program (OFLP) from 2020 onwards. As this does not fall into the present crediting period (01.01.2016 – 31.12.2019) it is not subject to this verification (see FAR 1).					
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed			

CL ID	09	Section no.	2.5.6	Date:	26/03/2021
Description of CL					
Provide assurance that the project is in compliance with all national and local laws and regulations in the host country that are relevant to the project activities and, where relevant, demonstrate how compliance is achieved.					
Project participant response					Date:
The new proclamation allows the forest manger to generate revenue from ecosystem service like eco-tourism and carbon trading					
Documentation provided by project participant					
☒	Changes in the MR	Section(s):		New version No.:	
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date:
Information on the compliance of the project with the new Ethiopian Forest Law had been provided.					
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed			

CL ID	10	Section no.	3.1.1	Date:	26/03/2021
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Description of CL			
Assure that all Data and Parameters available at Validation are included in the MR as described in the PD.			
Project participant response			Date: 20/04/2021
All data and parameters available at validation are indicated in MR as described in PDD.			
Project participant response			Date: 03/06/2021
It is corrected.			
Documentation provided by project participant			
☒	Changes in the MR	Section(s): 3.1.1	New version No.: 2
☐	Changes in XLS	Worksheet(s):	New version No.:
☐	Other:		
DOE assessment			Date: 03/05/2021
All Data and Parameters available at Validation have been included in the MR as described in the PDD and MP.			
Following box is found not correct:			
Risk factor used to calculate VCS buffer credits, %: The value applied is 10 %, but is should be 15% according to the PDD⁵⁴			
DOE assessment			Date: 03/05/2021
All Data and Parameters available at Validation have been included in the MR as described in the PDD and MP.			
Risk factor used to calculate VCS buffer credits, has been corrected: value applied is 15% according to the PDD ⁵⁴ .			
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CL ID	11	Section no.	3.1.2	Date: 26/03/2021
Description of CL				
Assure that all Data and Parameters monitored are included in the MR as described in the PDD and Monitoring Plan (VCS and CCBA CL4, CM4, B4).				
Project participant response				Date: 20/04/2021
All data and parameters monitored are included in MR as described in PDD.				
Project participant response				Date: 18/05/2021
More data and parameter added				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): 3.1.2	New version No.: 2	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☐	Other:			
DOE assessment				Date: 03/05/2021
Not all data are included and monitored as described in the PD and the Monitoring Plan.				
Assure that all boxes are filled. If boxes are left empty explain why (not applicable, not monitored ...).				
If parameters were not monitored according to the planning (e.g., change in monitoring frequency), include justification for the changes and demonstration that the changes are in conformance with the requirements and do not affect the project description.				
Consider this also for section 3.1.3				
DOE assessment				Date: 26/05/2021

Further data has been provided. Following boxes are found not correct:

- Wrong wording of the parameter: "Total moist forest area in dry evergreen forest within the reference region at the project start date" instead of "Total forest area in moist forest within the reference region at the project start date"
- Wrong wording of the parameter: "Cumulative anthropogenic greenhouse gas emission reduction attributable to the AUD project activity" instead of "Cumulative net anthropogenic greenhouse gas emission reduction attributable to the AUD project activity"
- Missing Parameter: "Total number of sample units to be measured (in all LU/LC classes)"
- Parameter Listed twice: "Biodiversity condition of the area"

DOE assessment

Date: 14/06/2021

The above has been adapted.

Conclusion

Tick the appropriate checkbox

- ☐ Additional action should be taken (finding remains open)
☒ The finding is closed

CL ID	12	Section no.	3.1.3	Date:	26/03/2021
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, etc.					
Project participant response					Date: 20/04/2021
Project activity impact monitoring described					
Documentation provided by project participant					
☒	Changes in the MR	Section(s): 3.1.3.2	New version No.: 2		
☐	Changes in XLS	Worksheet(s):	New version No.:		
☐	Other:				
DOE assessment					Date: 03/05/2021
General information of the project activity impact monitoring for climate, community and Biodiversity has been included, referring to the supporting documents and SOPs. These documents include detailed information on the monitoring activities. See also CL 11 for changes/adaptations of the monitoring.					
Conclusion		☐ Additional action should be taken (finding remains open)			
<i>Tick the appropriate checkbox</i>		☒ The finding is closed			

CL ID	13	Section no.	4.1.3	Date:	26/03/2021
Description of CL					
Provide further detailed information in the MR to demonstrate how the project activities have assisted communities to adapt to the probable impacts of climate change.					
Project participant response					Date: 20/04/2021
How project activity assisted communities to adopt probable impact of climate change described					
Documentation provided by project participant					
☒	Changes in the MR	Section(s): 1.1.3	New version No.: 2		
☐	Changes in XLS	Worksheet(s):	New version No.:		
☐	Other:				

DOE assessment		Date: 03/05/2021
Respective information has been included in the MR and verified by the audit team during the onsite visit. Provide Annex 27		
Conclusion <i>Tick the appropriate checkbox</i>	☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CL ID	14	Section no.	4.4.4	Date: 26/03/2021
Description of CL				
Provide further information and the actual status of the benefit sharing process; Why was the process of sharing the monetary benefits not implemented yet? Assure a system of transparency considering the income and sharing of the money from the sales of Carbon Credits.				
Project participant response				Date: 20/04/2021
Reason for the benefit sharing delay and the way the benefit sharing conducted described.				
Project participant response				Date: 18/05/2021
Detail information about benefit sharing provided				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): 4.4.4	New version No.: 2	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☐	Other:			
DOE assessment				Date: 03/05/2021
Detailed information on the benefit sharing process has been described in the MR. But it is not clarified, why the distribution of the benefit to the communities is still not executed despite the fact that the first amounts were already received in August 2020. Provide further information how and when the benefit sharing will be executed and detailed information on the expected benefit for each CBO. Include objective evidence (like minutes of meetings, agreements, etc.) that support the provided information.				
DOE assessment				Date: 26/05/2021
The benefit sharing process has been described more clearly in the MR and respective documentation has been provided and verified ^{42a/42b/42c/43/52} .				
Conclusion <i>Tick the appropriate checkbox</i>	☐ Additional action should be taken (finding remains open) ☒ The finding is closed			

CL ID	15	Section no.	5.1.1	Date: 26/03/2021
Description of CL				
As the majority of the biodiversity benefits were assessed and demonstrated based on community perception of the impacts instead of measurable monitoring parameters further information and explanation is required on the effects during the actual monitoring period compared to the baseline.				
Project participant response				Date: 20/04/2021
Further explanation and information provided				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): 5.1.1	New version No.: 2	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☐	Other:			
DOE assessment				Date: 03/05/2021

Further information on biodiversity benefits has been provided in the MR.
The information provided is supported by observations made by the audit team during onsite visit by field inspection, document review and interview conducted with stakeholder.

Conclusion

Tick the appropriate checkbox

- ☐ Additional action should be taken (finding remains open)
☒ The finding is closed

CL ID	16	Section no.	5.1.3	Date:	26/03/2021
Description of CL					
Include further information and explanation how the project activity supports climate change adaptation benefits (Gold Level) in the context of biodiversity. Demonstrate that the project activities assist biodiversity to adapt to the probable impacts of climate change.					
Project participant response					Date: 20/04/2021
How project activity support climate change adaptation and biodiversity conservation explained.					
Documentation provided by project participant					
☒	Changes in the MR	Section(s): 5.1.3		New version No.: 2	
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date: 03/05/2021
Further information on climate change adaptation benefits has been provided in the MR. The information provided is supported by observations made by the audit team during onsite visit by field inspection, document review and interview conducted with stakeholder.					
Conclusion		☐ Additional action should be taken (finding remains open)			
<i>Tick the appropriate checkbox</i>		☒ The finding is closed			

CL ID	17	Section no.	5.2.1	Date:	26/03/2021
Description of CL					
Include further explanation how negative offside biodiversity impacts are avoided by the project design. Include the table as required by the template.					
Project participant response					Date: 20/04/2021
Further explanation included					
Documentation provided by project participant					
☒	Changes in the MR	Section(s):		New version No.:	
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date: 03/05/2021
Further information on how negative offside biodiversity impacts are avoided has been provided in the MR. The information provided is supported by observations made by the audit team during onsite visit by field inspection, document review and interview conducted with stakeholder.					
Conclusion		☐ Additional action should be taken (finding remains open)			
<i>Tick the appropriate checkbox</i>		☒ The finding is closed			

CL ID	18	Section no.	5.3.1	Date:	26/03/2021
Description of CL					

Include all biodiversity variables identified in the monitoring plan under section 4.3 as requested: - All biodiversity variables identified in the monitoring plan. - Dates, frequency, locations, sampling methods used, and other information concerning the monitoring process. - Results and evaluation of monitoring. For projects validated to the Gold Level for exceptional biodiversity benefits, include all additional monitored data to demonstrate the project meets all required criteria.			
Project participant response			Date: 20/04/2021
Additional information added			
Project participant response			Date: 19/05/2021
Biodiversity variables identified in the monitoring plan included			
Documentation provided by project participant			
☒	Changes in the MR	Section(s): 5.3.1	New version No.: 2
☐	Changes in XLS	Worksheet(s):	New version No.:
☐	Other:		
DOE assessment			Date: 03/05/2021
The focus on the project verification is the monitoring conducted in the actual monitoring period and the respective results and evaluations. Hence it is crucial to present all specific results of the biodiversity impact monitoring in the MR as identified in the Monitoring Plan section 4.3 Table 5, 6, and 7. See also CL 11.			
DOE assessment			Date: 26/05/2021
Additional information has been provided in the MR (5.3.1) and sustained with respective documentation^{1/6/7/23/27/52}.			
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CL ID	19	Section no.	5.4.1	Date: 26/03/2021
Description of CL				
The project does not explicitly monitor Trigger Species. Nevertheless, 3 different Key Biodiversity Areas (KBAs) are part of the Project Area and as described in the MR, the major target of the Project Activity is to protect existing forests and therefore also the flora and fauna of the KBAs Consider all relevant aspects of the CCBA standard and supporting documents and provide substantial information, how Gold Level is achieved without explicit monitoring of the trigger species. (e.g., "Guidance for the Use of the CCB Standards, Section 11 and 12," and "CCBA Standard GL 3.3").				
Project participant response				Date: 20/04/2021
List of endangered species found in the Bale mountains which are identified by IUCN attached				
Project participant response				Date: 19/05/2021
More explanation was provided about triggered species.				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): 5.4.1	New version No.: 2	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☒	Other: List of endangered species attached as annex			
DOE assessment				Date: 03/05/2021
Provide further specific information in the MR on monitoring results of the actual monitoring period that directly enhance or maintain population status and/or the conservation status of key biodiversity areas. Provide reference data on information stated in the report (e.g., IUCN Report, trigger species, ...) and statements like "if conservation efforts are not successful and people continue to exploit the resources in an unsustainable way, more species of mammals would go extinct than any area of equivalent size on the globe." It is not traceable where the information stated comes from.				

DOE assessment		Date: 26/05/2021
Further detailed information and explanation has been provided and supporting documents provided and references ^{2/6/27/30} .		
Conclusion <i>Tick the appropriate checkbox</i>	☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

Table 3. CAR from this verification

CAR ID	01	Section no.	2.1.2	Date: 26/03/2021
Description of CAR				
Provide corrected information on the sectoral scope in the MR.				
Project participant response				Date: 20/04/2021
Information provided				
Documentation provided by project participant				
☒	Changes in the MR		Section(s):	New version No.:
☐	Changes in XLS		Worksheet(s):	New version No.:
☐	Other:			
DOE assessment				Date: 03/05/2021
Information on Project Category “REDD+” and Activity Type “AUDD” has been included.				
Conclusion Tick the appropriate checkbox		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CAR ID	02	Section no.	3.2.4	Date: 26/03/2021
Description of CAR				
Provide an updated “2 Project period GHG emission calculation 2016-2019” Excel sheet, traceable and with clear structure and reference for input data. Assure consistency in figures and results.				
Project participant response				Date: 20/04/2021
Updated emission calculations have been provided and the figures adapted in the MR.				
Project participant response				Date: 15/05/2021
Project emission calculation updated				
Project participant response				Date: 03/06/2021
It is corrected, the error is mechanical which was happened after the correct result reported.				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): 1.2, 3.2.2		New version No.: 2
☒	Changes in XLS	Worksheet(s): Deforested C after uncertainty		New version No.:
☐	Other:			
DOE assessment				Date: 03/05/2021

Clarify on following input data:

1. "2 Project period GHG emission calculation 2016-2019", sheet "Deforested C after Uncertainty" Table 1.

Following values vary slightly from the data source:

"3 Carbon calculation sheet revised 3rd version submitted UNCERTAINTY", sheet "predef C after UNC"

2016	277.667	1.960.829	2.238.496
2017	259.846	<u>1.938.655</u>	<u>2.198.501</u>
2018	243.147	<u>1.916.737</u>	<u>2.159.884</u>
2019	227.542	<u>1.895.074</u>	<u>2.122.617</u>

2. The input data of table 2 (e.g., 410) are not connected to the value in the table "Deforestation in PA in 2019". Therefore, there are some minor rounding errors.

DOE assessment

Date: 26/05/2021

A corrected and updated calculation shows a calculation error in cell "Deforested C after Uncertainty", H9 (Annex 2). Therefore, a re-calculation is required, and this will result in an adaptation of data/values of the MR. Assure that all data matches with the data in the reference section and other parts of the MR and/or the calculation (Annex 2).

DOE assessment

Date: 08/06/2021

Corrected calculations have been provided².

Conclusion

Tick the appropriate checkbox

- ☐ Additional action should be taken (finding remains open)
☒ The finding is closed

CAR ID	03	Section no.	AFOLU Risk Assessment	Date: 26/03/2021
Description of CAR				
Update the Non-Permanence Risk report to the latest version (v4.0) of the template by using the actual AFOLU Non-Permanence Risk Tool (v4.0) the which is available on the Verra webpage: https://verra.org/project/vcs-program/rules-and-requirements/ Assure, that all relevant information is presented and described. Sustain provided information with respective objective evidence and clearly reverence the supporting documents. Assure, that all information provide is updated (e.g., calculated WGI)				
Project participant response				Date: 20/04/2021
The non-permanence risk report updated				
Project participant response				Date: xx/xx/2021
References and information included				
Documentation provided by project participant				
☐	Changes in the MR	Section(s):	New version No.:	
☒	Changes in XLS	Worksheet(s): non-permanence risk analysis	New version No.:2	
☐	Other:			
DOE assessment				Date: 28/05/2021
Information and reference are missing in the Tool and the Report to sustain the statements with evidence.				
DOE assessment				Date: 10/06/2021
Updated Risk Tool ¹¹ and the Risk Report ¹² including references have been provided.				
Conclusion				
<i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CAR ID	04	Section no.	Technical Review	Date: 18/06/2021
Description of CAR				
During the internal technical review following findings were raised: 1. Standard date format has not been applied (01-January-2012) all over the document. Follow comments in the MR. 2. Sec. 2.3.6: The description of auditing during 2nd verification is missing. 3. Sec. 2.3.10: Stakeholder involvement in decision making is very generic described. Please include an example of stakeholder participation in decision making. 4. 2.3.14: It is not described what type and number of employment opportunities have been developed under the project and how those jobs are distributed among men and women and other minorities. 5. 3.2.4: Table 9: There is no entry for leakage in the table. In case it is zero, please give in numbers. 6. Formalia: Follow comments in the MR for correction of typos and other formalia.				
Project participant response				Date: 18/06/2021
An updated MR is provided.				
Documentation provided by project participant				
☒	Changes in the MR	Section(s):	New version No.:	
☐	Changes in XLS	Worksheet(s): non-permanence risk analysis	New version No.:2	
☐	Other:			
DOE assessment				Date: 18/06/2021
The updated MR has been provided. 1. Standard Date Format is applied. 2. A short description is included 3. Stakeholder involvement in decision making is described 4. Employment opportunities and opportunities for corporation are described. 5. Leakage has been included in the table with value 0 6. Corrections concerning formalia are conducted				
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

Table 4. FARs from this verification

FAR ID	1	Section no.	-	Date: 06.05.2021
Description of FAR				
There is presently another project under development, which will finally also include the areas of the BALE REDD project. The Oromia Forested Landscape Program (OFLP) seeks to reduce deforestation by improving sustainable forest management throughout Ethiopia's Oromia Regional State, and lowering GHG emissions from land use, including from the livestock sector, by encouraging better herd management. OFLP developed to foster equitable and sustainable low carbon development through a series of: (i) on-the-ground activities that address deforestation, reduce land-use based emissions, and enhance forest carbon stocks; and (ii) state-wide and local enhancements to institutions, incentives, information, and safeguards management to upscale investment (enabling environment), including coordinating and leveraging multiple REDD relevant interventions across the regional state. To avoid double counting of carbon credits, the project reach consensus with OFLP to sale carbon credits that will generated until OFLP sign emission reduction purchase agreement (ERPA) with buyers. Also, as indicated in section 2.1.10 the Bale Mountains REDD+ project will not be operation as independent project, it will be integrated in the OFLP project, all GHG emission reduction from the project after 2020 will be accounted for OFLP. However, for this monitoring period no monitoring deviation. This context needs serious consideration in future verifications^{31/35}.				
Project participant response				Date:
Documentation provided by project participant				
☐	Changes in the MR	Section(s):	New version No.:	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☐	Other:			
DOE assessment				Date:
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☐ The finding is closed		

APPENDIX 4: STATEMENT OF COMPETENCE



Statement of Competence
Appointment and authorization according to the procedures of the TÜV NORD J/CCM Certification Program

Mr. David Lubanga

SCHEME	STATUS	VALID UNTIL
CDM	Senior Assessor (Validation, Verification) Technical Reviewer	2021-10-20
VCS / ISO 14064-2	Senior Assessor Technical Reviewer	2021-10-20

Authorization status for technical areas within sectoral scopes:

CODE	TECHNICAL AREA
1.2	Renewables
3.1	Energy demand
13.2	Manure

251 - Rev. 7, Date: 2018-10-19



Statement of Competence
Appointment and authorization according to the procedures of the TÜV NORD J/CCM Certification Program

Mr. Martin Seitz

SCHEME	STATUS	VALID UNTIL
CDM	Lead Assessor (Validation, Verification)	2022-08-22
VCS / ISO 14064-2	Lead Assessor (Validation, Verification)	2022-08-22

Authorization status for technical areas within sectoral scopes:

CODE	TECHNICAL AREA
14.1	Afforestation and Reforestation

384 - Rev. 0, Date: 2019-08-23



Statement of Competence
Appointment and authorization according to the procedures of the TÜV NORD J/CCM Certification Program

Ms. Alexandra Nuske

SCHEME	STATUS	VALID UNTIL
CDM	Senior Assessor (Validation, Verification) Technical Reviewer	2022-03-03
J1	Senior Assessor Technical Reviewer	2022-03-03
VCS / ISO 14064-2	Senior Assessor Technical Reviewer	2022-03-03

Authorization status for technical areas within sectoral scopes:

CODE	TECHNICAL AREA
1.2	Renewables
14.1	Afforestation and reforestation

095 - Rev. 9, Date: 2019-03-01