

VCS & CCB 3RD VERIFICATION REPORT FOR BALE MOUNTAINS ECOREGION REDD+ PROJECT



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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 net cumulative carbon emission reduction of 5.532.367 tCO₂e. For the 2nd verification 4.931.978 tCO₂e were calculated. For the 3rd verification 3.196.344 tCO₂e are calculated.

The project not only sequesters carbon, it also preserves and 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 ecoregion 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 %^{/54/}. 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 third Monitoring period, from 01-January-2020 to 31-December-2021.

- **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 4.4, 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 4.4, VCS Program Guide Version 4.4, 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, 5 Corrective Action Requests (CARs), 5 Clarification Requests (CLs) were raised and successfully closed. Two Forward Action Requests (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) 3rd periodic verification of the project, "Bale Mountains Eco-region REDD+ Project" (ID 1340) with regard to the relevant requirements of VCS standard Version 4.4 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 4.4 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 VCS/CCB Project Monitoring & Implementation Report version 2.5 of 04-August-2023, 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-2020 to 31-December-2021 amount to 3.196.344 tCO₂e.

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1. INTRODUCTION

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) 3rd periodic verification of the project for the monitoring period from 01-January-2020 to 31-December-2021. 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 4.4 and

- 1.1 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.

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 he 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 (2011) and has generated average of 1,366,004 VCUs per year since project start date 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

- 1.4 verification statement reasonably assures that the GHG assertion is materially correct and is a fair representation of the GHG data and information.

Summary Description of the Project

Project activity:	"The Bale Mountains Eco-region Reduction of Emission from Deforestation and Forest Degradation (REDD+) Project"
VCS project ID and Registry:	ID 1340 ⁵¹
VCS Project Status:	Registered

CCB Project Status:	Verification approved
Project Proponent:	Oromia Forest and Wildlife Enterprise (OFWE)
Other Entities involved:	Farm Africa SOS Sahel Ethiopia
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 crediting period:	1 st January 2016 – 31 st December 2019
3 rd (actual) crediting period:	1 st January 2020 – 31 st December 2021

“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 countries⁷⁴. 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.

The actual monitoring period is 01 Jan 2020 to 31 Dec 2021. In this period a net carbon emission reduction of 3,196,344 tCO₂-equivalent has been determined, which results in 2,876,709 VCUs, considering the exclusion of 10 % buffer equal to 319,635 VCUs².

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

2. VERIFICATION PROCESS

Audit Team Composition (*Rules 4.3.1*)

Lead Auditor: Martin Seitz is qualified by TÜV NORD in Validation and Verification of Clean Development Mechanism Requirements (CDM projects) and voluntary carbon schemes as VCS, CCB and GoldStandard. He has a long-term experience in validation and verification of forest carbon projects including VCS and CCBA (> 10 years). 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 20 years he works 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	El	Seitz	Martin	External	☒	☒	☒	☒
2.	Team member Trainee Auditor	IR	Gavant	Martin	TÜV NORD CERT GmbH	☒	☒	☒	☒
3.	Team member	El	Tezazu	Samuel	External	☒	☒	☒	☒

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.	Observer Technical Review	IR	Yin	Gu	TÜV NORD CERT GmbH

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, v4.4⁵¹

VCS Program Guide, v4.4⁵¹

VCS Program Definitions, v4.4⁵¹

VCS AFOLU Non-Permanence Risk Tool, v4.0⁵¹

CCB Climate, Community & Biodiversity Standards, v3.1⁵¹

CCB Climate, Community & Biodiversity Definitions, v3.0

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 main phases:

Document review

On-site assessment and meetings

The resolution of outstanding issues and the issuance of the final verification report and certification.

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. In a first step twelve CBOs (abt. 20%) were purely randomly selected out of the statistical population of 64 CBOs. In a second step six CBOs were selected out of the twelve, by considering the following aspects:

- excluding CBOs that were part of the previous verifications site visits
- assuring, that both strata were considered equally – 3 CBOs in moist forest and 3 CBOs in dry forest stratum
- taking into account logistics in terms of security aspects, accessibility and route planning

As an outcome, six CBOs (10% of 64) were selected by the audit team for the documentary and on-site verification of the climate, community and biodiversity aspects: 34. Kura Wada 41. Nensabo Chebi, 56.

2.3 Ashena Roba are located in the dry forest and 7. Deyu, 11. Sodu Welmel 21. Gora Badimena in the moist forest.

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 based 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.

Interviews

2.4 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 representatives of the project proponent, project implementer, local government officers, local residents, community members, and Project VCS&CCB development consultant⁶⁴. The audit team interviewed a total of 84 members^{64/} of the community based organisations in 5 of the 6 communities selected. The last community could not be reached due to blocked roads. The names and locations of the interviewed persons are documented in the attendance list^{64/}. See also further information in section 4.5.1. 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.

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	24/04/2023 - 02/05/2023	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, Martin Gavant, Tezazu Samuel
2	Umer	Kemal	Farachu Raye Forest union, Manager	24/04/2023 - 02/05/2023		
3	Nino	Kedir	OFWE, Deputy director General Technical division	24/04/2023 - 02/05/2023		
4	Diiyessa	Merga	Farm Africa, GIS specialist	24/04/2023 - 02/05/2023		
5	Legesse	Gudina	Farm Africa, Head of Program	24/04/2023		
6	Mulugeta	Marcos	Farm Africa, Head of Finance	24/04/2023		
7	Haile	Genene	OFWE, Coordinator for Forest Protection	24/04/2023		
8	Likissa	Dereje	OEPA/OFLP, MRV Specialist			
9.	Mekonen	Geremew	SOS Sahel, Dodola worda Development Facilitator	24/04/2023 - 02/05/2023		
10	Ini	Kedir	SOS Sahel, Deneba Forest management cooperative Secretary	24/04/2023 - 02/05/2023		
11	Ragasa	Ararsa	OFWE Deputy/General Director	02/05/2023		

Site Inspections

The verification site inspection was conducted on 24/04/2023 – 02/05/2023. A ground inspection of the project area was conducted during the site visit and the verification team visited 6 CBOs and took 35 GPS sample points⁷⁶ 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 local interpreter speaking the local language.

- 2.5 The verification team visited 6 CBOs within the project area 3 in dry forest and 3 in moist forest areas⁶³. 34. Kura Wada 41. Nensabo Chebi, 56. Ashena Roba are located in the dry forest and 7. Deyu, 11. Sodu Welmel 21. Gora Badimena in the moist forest.

Interviews were conducted on site and a total of 35 sample points chosen by the verification team, to verify the results of the deforestation analysis¹. The sample plots were located in the project area and the leakage belt and covered moist and dry forest as well as non-forest areas. In addition, the audit team checked the accuracy of the shapefile boundaries of the project area, leakage belt and reference area. All samples checked during the field visit were recorded in Avenza Maps APP.

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.

Resolution of Findings

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

- 2.6 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 4.4 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 5 Corrective Action Requests (CARs) and 5 Clarification Requests (CLs) were raised and successfully closed. The assessment is included in the report.

2.6.1 Forward Action Requests

This is the third verification, and there was one FAR raised in the previous verification⁶⁶.

Two FARs has been raised in the present 3rd verification.

FAR ID	01	Section no.	-	Date :	28.07.2023
Description of FAR					
The present verification (01.01.2020 – 31.12.2021) is fully covered by the VCS Standard requirements. Nevertheless, as described already in the FAR from last verification and in the MIR in section , the project is integrated from 1st of January 2022 within the Oromia Forest Landscape Project (ERPA ^{/69/}). It needs to be clarified, how the project will continue as a VCS project under the new regime.					
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			

Eligibility for Validation Activities

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

- 2.7 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”. The second verification was conducted by TÜV NORD CERT GmbH as well as the third one.

3. VALIDATION FINDINGS

Participation under Other GHG Programs

- 3.1 The verification team did not find any indication of project involvement in other forms of environmental credits from its activities for the present verification period. The project has not been registered, 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. There is a signed ERPA which explains the integration in the OFLP

The audit team cross-checked the ERPA^{/69/}. Under section 76 is described: “Starting January 2022, the BMERRP-generated ERs will be accounted for and reported through OFLPs ERPA”. Under section 26 the potential aspect of double counting is considered. There is misleading information on page 13, footnote: “The BMERRP operated for more than a decade and ended in 2019...” This statement is not correct.

The time frame regarding the implementation of the OFLP project in the Bale Mountain Eco-Region REDD+ project area has been clarified. To avoid any double counting of CO2 certificate, the wider OFLP project won't apply until 2022 in the Bale Mountain Eco-Region REDD+.

Finally, a Letter of No Obligation from OEP authority on the double counting has been provided stating "...we affirm that the carbon emission reduction from the Bale REDD+ project for the period 2020 to 2021 has not been incorporated into Ethiopia's Nationally Determined Contributions (NDC)"^{90/}.

FAR 01 2023 has been issued to provide further clarification for the next verification event on the continuation of the Project from 2022 onwards.

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

The project proponent is OFWE, the state authority for forest and wildlife. Therefore, the governmental institutions are well aware of the project⁴⁹. The Audit team had a meeting with authorities in charge of both projects during the onsite visit^{64/}.

CL 02 was raised and together with FAR 01 2021 successfully closed. FAR 01-2023 was raised
Refer to Appendix 3 for details.

Methodology Deviations

- During the monitoring period, no methodology deviations have been described in the MR and no indication identified during the audit.
- 3.2

Project Description Deviations (Rules 3.5.7 – 3.5.10)

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

Minor Changes to Project Description (Rules 3.5.6)

3.4

There was a minor change observed during the third verification audit concerning the monitoring frequency in relation to the PD. The PD describes a planned verification process every five years. Hence, the monitoring frequency for data and parameters required at verification event are describe as "every five years"^{54/}. As the period of the verifications changed over the years from five years for the 1st verification, 3 years for the 2nd and now two years for the 3rd, the frequency of monitoring needed to be adapted in the MIR Section 3.1.2 Adaptation of monitoring frequencies has been included in the latest version of the MIR^{45/}.

The audit team confirms that these adaptations are in conformity with the requirements of the methodology and do neither include changes in project activities nor changes in the impacts of the project. As indicted in detail in section 2.1.10 of the MIR⁴⁵ 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 2022^{69/} will be accounted for OFLP. However, for this monitoring period there is no significant deviation detected.

A Forward Action Request (FAR 1- 2023) is raised to assure the consideration for this issue for a future verification.

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

Grouped Project (G1.13 – G1.15, G4.1)

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

3.5

4. VERIFICATION FINDINGS

Public Comments (*Rules 4.6*)

The MIR is available in both English⁴⁵ 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.

4.1 This project was open for public comment from 21/04/2023 to 21/05/2023. 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>.

Two comments were received for this project as confirmed by email from VCS on 22/05/2023⁶⁸. These comments did not raise questions. They were rather positive comments on the implementation of project activities.

Summary of Project Benefits

4.2 Under section 1 of the MIR⁴⁵ 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: 80 %⁶

Standardized Benefit Metrics include among others:

- Net estimated emission reductions in the project area, measured against the without-project scenario: 3.196.344 t CO₂ e²
- For REDD projects: Number of hectares of reduced forest loss in the project area measured against the without-project scenario: 6.336 ha²
- Total number of community members who have improved skills and/or knowledge resulting from training provided as part of project activities: 6020 persons³²
- Total number of people with improved livelihoods⁷ or income generated as a result of project activities: 6.620persons³²
- Change in the number of hectares significantly better managed by the project for biodiversity conservation measured against the without-project scenario: 6.336 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 PD⁵⁴, 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.

General

4.3.1 Implementation Status (G1.9)

4.3 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 CCBS 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 KLM files provided for the project area, the leakage belt and the reference area correlate with the shapefiles from validation. No changes have been identified. The Reference Region and the Leakage Belt are not subject to any reassessment at the present verification.
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 analysing the monitored data and parameters).	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 - Fuel Efficient Stove distribution 2020-2021⁵ - The People Perception Assessment⁶ Description of the implemented leakage management activities has been included in the MIR. 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 aware, that the project will be part of a landscape approach. Concerning the present and pervious verifications there is no indication of any other environmental crediting program that project would be eligible to participate in since validation. See FAR 01
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	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.

list of all deviations or changes applied to the project).	
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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.

CL 02 FAR 01-2021 was raised and successfully closed.

FAR 01-2021 was successfully closed

FAR 01-2023 was raised

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 third verification period^{104/} 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 permeance, 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^{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. CBOs invest for example in mills and/or small warehouses to be more independent of commercial mills and market price fluctuations by storing their grain safely and process when needed. Others participate in the benefit sharing of trophy hunting organized by the state authority. Trophy hunting, which is authorized and organized by OFWE is not part of the described project activities but another good example of how the CBOs are benefitting from activities related to the sustainable use of the forest resources^{/95/}. A list of species hunted has been provided^{/92/}. OFWE as the responsible governmental authority assures the hunting quotas and activities to be in line with the applicable laws and regulations^{/93/94/}.

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.

CL 05 were raised and successfully closed. Refer to Appendix 3 for details.

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

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
- Regular meetings are conducted to update the community and other interested parties on the progress and challenges of the project⁴²

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 24/04/2023 – 02/05/2023. 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.

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

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.

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, two comments have been received via VERRA during the 4 weeks public consultation period for the actual verification process in April/May 2023.

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

CL 04 were raised and successfully closed. Refer to Appendix 3 for details.

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 Cooperations 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 24/04/2023 – 02/05/2023. 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)

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.

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 progress of the project^{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.

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 January 2022. Necessary trainings are then provided to fill the skill gap identified^{4/32}.

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 reports^{4/32}.

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

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.

4.3.10 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 VCU's. Respective documentation like the "Donor Report"⁴¹ and the "Financial Analysis 2022"⁶¹ have been verified by the audit team.

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.

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 3rd verification.

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

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

3. Famers 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. 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.

4. Do not lead to the involuntary removal or relocation

The project does not complicit of involuntary removal or relocation.

5. 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 illegal activities by any agents, while law enforcement agencies have been well oriented to avoid any further illegal activities within the project boundaries.

Dring the covid restrictions in 2020/2021 there were reported cases of illegal deforestation activities caused by illegal settlers in the project area. These cases were reported to the responsible state authority OFWE as the CBOs could not handle it by themselves only. All government stakeholders (zone and woreda Oromia Forest and wildlife Enterprise, woreda Environmental protection authority , Police and prosecutor offices) conducted workshops together with the CBOs developed a process to fight these activities that caused deforestation. The illegal settlements in the forests of the project area including agricultural fields and sheds were removed to enable the regrowth of the forest in these areas. The process has been transparently documented/^{77/}

The audit team verified the documented process by document review^{77/} and in interview held with responsible persons of the project developer Farm Africa as well as with representatives of OFWE.

6. None of unresolved dispute

There is no indication of significant unresolved disputes in relation to the implemented project activities. Illegal activities like the before mentioned conflict with illegal settlers causing deforestation are not considered as unresolved disputes.

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 was established in 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 locals and stakeholders⁶⁴.

Climate

4.4 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 2022¹. Therefore, freely available Landsat image of 30m resolution from 2022 were analysed following the procedure as outlined in the Monitoring Plan⁵⁶ and the Modelling Report⁹. A total of 2034 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%¹ 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 4: Results of the deforestation analysis 2020 – 2021 in the Project Area:

Forest types	Occurred Deforestation in ha	Emission factor ton CO ₂ /ha	Total emission in tCO ₂
A	B	C	D= B*C
Moist	1,146	510.91	585,503
Dry	1206	295.55	356,475
Sum	2,352		941,978

Table 4: Results of the deforestation analysis 2020 – 2021 in the Leakage Belt:

Forest types A	Baseline Deforestation in ha b/n 2020-2021	Occurred Deforestation in ha C	Avoided deforestation in ha D=B-C	Emission factor ton Co2/ha E	Total emission removal F=D*E
Humid	1976	99	1877	510.91	958,825
Dry	1114	42	1072	295.55	316,741
Sum		141			1,275,566

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.

CAR 02 was 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.

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. In a first step twelve CBOs (abt. 20%) were purely randomly pre-selected out of the statistical population of 64 CBOs. In a second step six CBOs were selected out of the twelve, by considering the following aspects:

- excluding CBOs that were already part of the previous verifications site visits

- assuring, that both strata were considered equally – 3 CBOs in moist forest and 3 CBOs in dry forest stratum
- taking into account logistics in terms of security aspects, accessibility and route planning

As an outcome, six CBOs (abt. 10% of 64) were selected by the audit team for the documentary and onsite verification of the climate, community and biodiversity aspects: 34. Kura Wada 41. Nensabo Chebi, 56. Ashena Roba are located in the dry forest and 7. Deyu, 11. Sodu Welmel 21. Gora Badimena in the moist forest.

List of CBOs preselected and finally selected for onsite assessment:

No	CBO	Comment	Forest Type
4	Menesibo Chebi	selected	Moist forest
5	Mendoyu	excluded	
10	Boheraheyu	excluded	
12	Likimisa Bokore	excluded	
16	Sodu Welmel	selected	Moist forest
23	Kura Wada	selected	Dry Forest
24	Kenijila	excluded	
29	Wajitu Shabe	visited 2021	
32	Deneba	excluded	
36	Ashena Robe	selected	Dry Forest
42	Deu	selected	Moist Forest
53	Gora Badimena	selected	Dry Forest

Within these CBOs and surrounding area a variety 35 testing points were selected: 16 within the project area, 10 within the leakage belt, 4 outside project area, 5 on villages^{76/}. 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 results were compared with the results from the satellite image analysis¹ and the shape files⁴⁸. The audit team used QGIS-Field App and Avenza App with uploaded shapefiles of the forest cover map to locate the 35 sample points. These sample points were a mixture of:

- Preselected sample points to verify land cover of training points of the assessment
- Preselected points to verify landcover of interesting points visualized by google earth images
- Spontaneously chosen plots of interest during the field visit (different types of forests, plantations, fields, gardens, bare land, etc) to verify the land cover analysis

These land cover at the points was analysed by expert judgement, recorded on Avenza App and the exact location crosschecked by a Garmin GPSMAP 62 handheld for better accuracy, where it seemed necessary. In addition, the audit team used the Apps to continuously verify the land cover while driving through Project Area, Leakage Belt and Reference Area and to react on any inconsistency found during the seven days of field inspection (24.04 – 01.05.2023) in the project region. As shown on the overview map below the Audit team covered during that time large proportion of the different areas.

As the satellite image analysis analyses the forest cover in general and in the same manner for leakage belt, project area and reference area it does not make a difference in which of the area the 35 ground truthing points are located. Following this logic, it applies to deforestation in general and hence also

covers “deforestation 2020-2021” in PA and LB.

All field samples⁷⁶ showed the same class (fit) as detected by the analysis unless two: ID15, which was non forest in the analysis and forest due to auditors’ expert judgement with an estimated crown cover of > 40%. ID 35, non forest in the analysis but included some trees and was therefore scaled as “no clear detection possible” due to auditors’ expert judgement. Nevertheless, both points can be considered as conservative.

List of plots sampled in the audit

ID	Date Created	Latitude	Longitude	Description	Conclusion
1	2023-04-30 T11:43:03+02:00	685.904.072.338.907	391.928.404.648.385	Aschena Robe, village	fit
2	2023-04-30 T14:19:43+02:00	686.045.602.430.295	391.951.623.279.966	Forest, leakage belt, Erica forest	fit
3	2023-04-30 T14:38:47+02:00	686.969.418.079.301	39.185.540.825.165	Forest, project area, Juniperus	fit
4	2023-04-30 T14:52:17+02:00	687.379.112.933.471	391.837.801.225.848	Forest, project area, steep, slope, Juniperus,	fit
5	2023-04-30 T15:02:30+02:00	688.085.564.878.477	391.812.952.235.706	Nonforest, Road and Meadows	fit
6	2023-04-30 T15:11:54+02:00	690.200.488.035.285	391.769.785.157.639	Non forest, meadows	fit
7	2023-04-28 T15:04:19+02:00	682.429.666.165.896	402.849.718.463.051	Nonforest, Road, leakage belt.	fit
8	2023-04-26 T15:18:41+02:00	642.878.883.211.662	396.932.536.860.186	Non forest, road/mango plantation, leakage belt	fit
9	2023-04-26 T15:24:38+02:00	642.779.192.418.843	396.927.528.636.245	Forest, leakage belt	fit
10	2023-04-26 T14:42:40+02:00	643.897.880.512.799	396.655.924.232.363	Forest, Project area	fit
11	2023-04-26 T15:02:42+02:00	643.586.111.111.111	396.893.611.111.111	Forest, project area	fit
12	2023-05-01 T11:07:55+02:00	662.197.189.813.204	390.962.208.658.904	Non forest (eventually) in the leakage belt, 3 Trees in coffe plantation, crow cover >20%	fit
13	2023-05-01 T11:23:49+02:00	663.680.631.260.418	390.913.008.231.732	Non forest, roadside with scattered trees, fields, banana, coffee,	fit
14	2023-05-01 T11:42:29+02:00	666.569.839.697.952	390.477.307.699.984	Non forest, leakage belt, tree line with eucalyptus, small plantation, surrounded by meadows, fields	fit

15	2023-05-01 T12:40:08+02:00	68.374.245.707.779	390.579.536.721.292	Forest. Project area, hygenica abyssinica, slight slope, crown cover abt 40%,	fit
16	2023-04-27 T08:39:06+02:00	648.911.654.949.793	399.659.320.526.197	Deyu village cbo	fit
17	2023-04-27 T12:03:37+02:00	650.584.939.426.772	399.785.104.135.063	Leakage Belt, forest according to definition. Height of trees, 6 m, crown cover about 60%, area above 0.05, hence below 0.09 therefore conservatively excluded from forest cover. Inclusion: correct	conservatively fit
18	2023-04-27 T12:49:48+02:00	649.097.657.763.072	399.596.267.659.589	Nonforest, Leakage belt, Masfield, ground- truth in point 1, Deyu	fit
19	2023-04-28 T13:10:27+02:00	68.394.659.239.237	402.460.399.778.863	Gora Badimena, village, nearby	fit
20	2023-04-28 T13:40:06+02:00	683.808.215.893.825	402.520.386.928.621	Leakage belt, non-forest, grass land with hedge	fit
21	2023-04-28 T14:05:03+02:00	683.051.203.807.991	402.611.226.103.221	Nonforest, leakage belt, maze with scattered trees	fit
22	2023-04-29 T11:16:51+02:00	75.125.406.514.112	406.771.496.127.538	Forest, project area, Kura Wada, Gololcha	fit
23	2023-04-29 T11:30:03+02:00	751.391.561.160.121	406.784.260.130.852	Non forest, burned area, Kura Wada	fit
24	2023-04-29 T11:42:31+02:00	75.235.434.628.281	406.810.454.229.882	Non forest, bare land, Kura Wada, Gololcha	fit
25	2023-04-29 T11:53:35+02:00	752.865.384.333.534	406.844.300.497.702	Forest, dry forest, Kura Wada	fit
26	2023-04-29 T12:10:31+02:00	754.167.697.393.103	406.957.595.330.111	Kura Wada village	fit
27	2023-05-01 T09:39:39+02:00	656.717.844.597.407	391.542.743.671.978	Forrest, project area, slope, point of return	fit
28	2023-05-01 T10:01:50+02:00	65.789.078.967.707	391.401.320.323.713	Non forest, leakage area, road and gardens, banana, coffee,	fit
29	2023-05-01 T10:15:31+02:00	65.924.051.497.193	391.182.478.890.187	Forest, leakage belt, road and trees, agroforestry. Coffee, slope	fit
30	2023-04-26 T11:35:32+02:00	642.437.192.146.333	396.462.298.371.267	Kebele Sodu Welmel, Meeting	fit

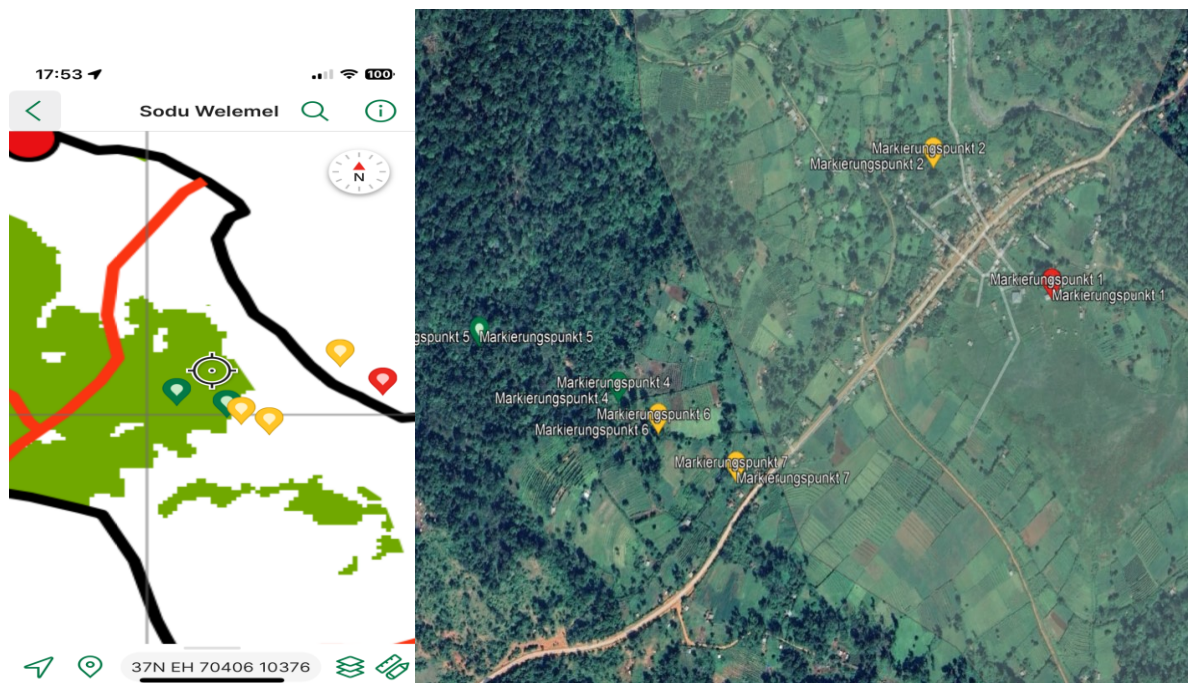
31	2023-04-26 T13:14:36+02:00	64.265.582.570.866	396.438.469.458.741	Agroforestry plot, non-forest, near village	fit
32	2023-04-26 T13:43:29+02:00	642.265.120.522.369	396.375.091.897.806	Boundary non-forest - forest	fit
33	2023-04-26 T13:52:21+02:00	64.235.700.247.869	396.347.120.125.216	BB VP Verifiction Point Forest, Number of trees circular park cuttings to make the trees die slow.	fit
34	2023-04-26 T14:12:46+02:00	642.212.358.537.261	396.383.136.854.943	Non forest, near forest boundary	fit
35	2023-04-26 T14:18:24+02:00	642.132.187.262.774	396.398.793.720.078	Nonforest, conservative, small area, with scattered trees, could also be considered as a small forest patch, conservative	conervativly fit

Overview over the areas visited and sampled during the onsite audit;

Project Area/Leakage Belt/Reference area:



Example of details of the assessment of forest/non-forest areas field observation versus remote sensing analysis



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 (tCO ₂ /ha) ³	
Moist Forest:	510,91 tCO ₂ /ha
Dry-evergreen Forest:	295,55 tCO ₂ /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 2020 and 2021 in the Project Area

Forest types	Occurred Deforestation in ha	Emission factor ton Co2/ha	Total avoided emission in tCo2
A	C	E	F= D*E
Moist	1,146	510.91	585.503
Dry	1,206	295.55	356.475
Sum	2,352		941.978

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-2020 – 31-December-2021

Period	GHG removals by sink	Buffer 10%	VCUs
01-January-2020 – 31-December-2020	1,615,615 tCO ₂ e	161,562 tCO ₂ e	1,454,054 tCO ₂ e
01-January-2021 – 31-December-2021	1,580,729 tCO ₂ e	158,073 tCO ₂ e	1,422,656 tCO ₂ e
Total	3,196,344 tCO₂e	319,634 tCO₂e	2,876,709 tCO₂e

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

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.

The combined accuracy for land use and land cover change maps in the project area (PA) and leakage belt (LB) is 92%, with a kappa coefficient of 0.8421.

35 plots have been assessed during the onsite audit. 33 showed a clear correlation to the data of the forest cover assessment (94%). Two samples did not clearly correlate: ID15, which was non forest in the analysis and forest due to auditors' expert judgement with an estimated crown cover of > 40%. ID 35, non-forest in the analysis but included some trees and was therefore scaled as "no clear detection possible" due to auditors' expert judgement. Nevertheless, both points can be considered as conservative (see above "List of plots sampled in the audit")

Description of the implemented leakage management activities has been included in the MIR. No significant emissions or decrease of carbon stocks have been described and can be connected to the type of activities. Nevertheless, FAR 2 has been raised to assure future consideration of potential leakage emissions caused by the leakage prevention measures.

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^{48/73/87}
- Calculation spreadsheets^{2/3}
- Fuel Efficient Stove distribution 2020-2021⁵ • Additional 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, the VVB reached a reasonable level of assurance that forest cover maps are free of material errors, omissions and misrepresentations and that the amount, quality and distribution of data collected is consistent with the risk of material discrepancy associated with forest cover maps and their key contribution to the GHG ERR calculations. 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 Diyasa, and Sahlemariam Mezmur⁶⁰. Total score: -2 The audit team assessed the documents provided and verified it by interviews held and expert knowledge.
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 The audit team assessed the documents provided and verified it by interviews held and expert knowledge.
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 activities⁵⁴ (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 122/2009³³, 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 The audit team assessed the documents provided and verified it by field observations, interviews held and expert knowledge.
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 The audit team assessed the documents provided and verified it by field observations, interviews held and expert knowledge.
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 The audit team assessed the documents provided and verified it by field observations, interviews held and expert knowledge.
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 The audit team assessed the documents provided and verified it by field-observations, interviews held and expert knowledge.
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. The audit team assessed the documents provided and verified it by field-observations, interviews held and expert knowledge.
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 PD⁵⁴, 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 The audit team assessed the documents provided and verified it by field observations, interviews held and expert knowledge.
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 24/04/2023 –02/05/2023. 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.

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

Detailed information on Climate Change Adaptation Benefits are 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.

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}.

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

As described above.

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.

- 4.5** 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

As described in the sampling approach, the audit team visited the five of the six CBOs (10% of 64) selected by the for the documentary and onsite verification of the climate, community and biodiversity aspects: 34. Kura Wada 41. Nensabo Chebi, 56. Ashena Roba are located in the dry forest and 7. Deyu, 11. Sodu Welmel 21. Gora Badimena in the moist forest. In each of the village's meetings have been organised and all members of the CBOs have been invited. It was verified that every member of the community has the right and possibility to join the CBO. A total of 83 persons, male and female have been interviewed during the audit. The positive aspects of the project, which is based on community involvement, have been clearly mentioned. The audit team was warmly welcomed at each village and the improvement for the communities, like newly built storage house and grain mills were presented and shown to the audit team. These benefits were made possible through the payments according to the benefit sharing agreements and are clear positive benefits were stated not only to the members of the CBO but also to other members of the communities. Due to the positive development of the financial benefits to the CBOs the number of CBO members is constantly rising. The audit team checked the process of the recent benefit sharing mechanism,

the financial figures and plans, the calculations of the benefits for all CBOs. For the 6 CBOs selected as sample, the audit team verified in detail the money transfer by checking all bank transfers to the accounts of the beneficiaries and verified the amount received by interviews with the accountants of the CBOs at every of the 6 villages.

Delays of the money transfers to the CBOs could be clarified and the full payment confirmed by the CBOs. The CBO members also explained the internal procedures of the consent finding on the use of the benefits. Women were obviously part of the CBOs and integrated in the processes.

Considering the setup of the project as a community based project is obvious, that the communities benefit significantly from the project activity, especially caused by rising prices for carbon credits.

Below impression of community meetings:





Documents^{4/5/6/7} were verified and during on-site verification, stakeholder meetings with the villagers have been carried out from 24/04/2023 –02/05/2023^{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 the validated PD⁵⁴ and confirmed by the project implementer, local residents and technicians^{52/64} during the interview, the project does not generate negative impacts on communities and are not expected given the nature of the project. Being the monitoring period mostly related to the retro-active period, the analysis and the assessment did at the time of the project validation is not changed.

4.5.3 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}.

4.5.4 Protection of High Conservation Values (CM2.4)

Special attention was 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 owning the 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.

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}.

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

The MR states that no negative offsite effects are expected during this monitoring period same as the validated PD⁵⁴. Villagers and local officer^{52/64}, confirmed during the on-site visit and the interview, that the project did not result in net negative impact on others during this monitoring period. The communities and with them the CBOs established of freely elected members of these communities are the core stakeholders in these remote forest areas.

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 validate 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 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 2020 to 2021. 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 2 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. Evaluation of monitoring

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.

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.

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 of the last monitoring (2020-2021) have been communicated to stakeholders and community through meetings and workshops, the last workshop hold in Adama in April 2023 (see annex 39c). The document has been crosschecked and the dissemination process has been verified during the onsite visit of the selected CBOs.

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 activ” inv’lvement of women in the project during the onsite visit in April/May 2023 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..

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 some 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.

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.

The audit team checked the process of the recent benefit sharing mechanism^{/42a/42b/42c/}, the financial figures and plans and the calculations of the benefits for all CBOs^{/43/}. For the 6 CBOs selected as sample, the audit team verified in detail the money transfer by checking all bank transfers to the accounts of the beneficiaries^{/88/89/} and verified the amount received by interviews with the accountants of the CBOs at every of the 5 villages visited.

Verifying benefit sharing during the audit April 2023:



Delays of the money transfers to the CBOs could be clarified and the and the full payment confirmed by the CBOs. The CBO members also explained the internal procedures of the consent finding on the use of the benefits. Women were obviously part of the CBOs and integrated in the processes.

In conclusion, the audit team confirms that the benefit sharing mechanism is implemented in accordance with the validated project description.

CL 05 was raised and successfully closed. Refer to Appendix 3 for details.

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}.

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

4.6

- “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 these 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.

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.

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 HCVF 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)

Few small-scale plantations with non-native species like Cupressus lusitanica and Eucalyptus species are established in the leakage belt. The plantations were meant to meet the ever-increasing demand of the local community for wood and thereby reduce pressure on the natural forest.

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

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 result 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 the on-site visit of the leakage belt and the surrounding areas.

Further detailed information can be found in Annex 4.

4.6.10 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.

No relevant changes in relation to the description provided in the were identified by the audit team during the on-site visit including document review, interviews and field inspections conducted.

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 outside the project zone in relation to the implemented project activities.

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.

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 of the last monitoring (2020-2021) have been communicated to stakeholders and community through meetings and workshops, The last workshop hold in Adama in April 2023 (see annex 39c). The document has been crosschecked and the dissemination process has been verified during the onsite visit of the selected CBOs.

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 already described in 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 Hareenna 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 und 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 by 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.

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

- 4.7 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.

Additional Project Implementation Information

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

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) 3rd periodic verification of the project activity Bale Mountains Eco-Region REDD+ project, VCS reference ID 1340, for the period 01-January-2020 to 31-December-2021, 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 were 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 Standards

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-2020 to 31-December-2021

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-2020 – 31-December-2020	2,086,604	470,989	0	1,615,615
01-January-2021 – 31-December-2021	2,051,717	470,989	0	1,580,729
Total	4,138,321	941,978	0	3,196,344

For the total Monitoring period 01-January-2020 to 31-December-2021: the value is gross of the 10% (319,634 tCO₂e) buffer withholding based on the non-permanence risk assessment tool. This results in **2.876.709 tCO₂e** equivalent of credits eligible for issuance as VCUs.

Ex-ante vs. Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
1-Jan-2020 to 31-Dec-2020	2,086,604	1,615,615	23%	Severe COVID restrictions supported local political instability and illegal activities led to increased deforestation and encroachment in certain forest areas
01-Jan-2021 to 31-Dec-2021	2,051,717	1,580,728	23%	
Total	4,138,321	3,196,343	23%	

Augsburg, 13. November 2024



Martin Seitz
TÜV NORD JI/CDM Certification Program
Verification Team Leader

Hannover, 13. November 2024



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

Table 1. Remaining FAR from validation and/or previous 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 sell carbon credits that will be 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 2022 will be accounted for OFLP. However, for this monitoring period no monitoring deviation. This context needs serious consideration in future verifications. (IRL 31, 35)						
Project participant response					Date	04.07.2023
The OFLP project sign an ERPA with world bank to sell carbon credits generated from forest and other land use since from the year 2022, hence, the Bale REDD+ project is obliged to sell emission reductions obtained in the years 2020-2021 only.						
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:	27.07.2023
The audit team checked the ERPA^{69/}. Under section 76 is described: "Starting January 2022, the BMERRP-generated ERs will be accounted for and reported through OFLPs ERPA". Under section 26 the potential aspect of double counting is considered. There is misleading information on page 13, footnote: "The BMERRP operated for more than a decade and ended in 2019..." This statement is not correct. The audit team concludes that the risk for double counting is insignificant, as the both project are managed by governmental authorities.						
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.	Front Page	Date : 27.06.2023
Description of CL				
History of CCB Status: Assure to include the complete history: • CCB Validation statement: 20-07-2017 • 1st CCB Verification Statement: 20-07-2017 • 2nd CCB Verification Statement: 21.06.2021				
Project participant response				Date : 04/07/2023
The history of CCBO status corrected				
Project participant response				Date : 31/7/2023
The yellow color cleaned, the acronyms formatted, clean version of the MIR submitted				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): Title page	New version No.: 2.1	
☐	Changes in XLS	Worksheet(s): 1	New version No.:	
☐	Other:			
DOE assessment				Date: 20/07/2023
The history of the CCB status has been corrected. However, some yellow colour is remaining on the first page of the MIR for the row "Report ID". List of acronyms need to be formatted Provide a clean and final version of the MIR.				
DOE assessment				Date: 31/07/2023
A clean and updated version of the MIR has been provided				
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CL ID	02	Section no.	2.1.9	Date : 27.06.2023
Description of CL				
Section 2.1.9 in the MIR states that the project is not seeking registration under any other GHC programme. Nevertheless according to the ERPA^{69/} the project shall be merged into the Oromia Forested Landscape Program - Emission Reduction Project under a World Bank program/methodology. The ERPA dated January 2023 including supporting documents have been made available to the audit team^{70/71/}. Provide further clarification and information in the MIR concerning the planned transformation. See also FAR1 2021				
Project participant response				Date : 04/07/2023
Integration of Bale REDD+ project into the bigger OFLP was one of the activities in Bale REDD+ II, accordingly the integration discussed and document prepare and endorsed by OFLP. See annex 35 Bale REDD+ lessons integration document. So, the project will continue its forest management, monitoring and financing with its project proponent OFWE under the umbrella of the OFLP. However, OFLP was not in situation to generate and sale carbon credits before 2022 .				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): 2.1.9	New version No.: 2.1	
☐	Changes in XLS	Worksheet(s):	New version No.:	
☐	Other:			
DOE assessment				Date: 20/07/2023
The time frame regarding the implementation of the OFLP project in the Bale Mountain Eco-Region REDD+ project area has been clarified. To avoid any double counting of CO2 certificate, the wider OFLP project won't apply until 2022 in the Bale Mountain Eco-Region REDD+. See also FAR 01 issued 2023				
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CL ID	03	Section no.	3.2	Date: 27.06.2023
Description of CL				
1. The predicted deforested area for the leakage belt for the period 2020/21 doesn't correspond in Annex 1 (deforestation analysis) table 3 with the one referred in Annex 9 (Modelling Report) table 9c. In fact, table 9c from Annex 9 relates for the dry forest a sum of $575,3 + 538,4 = 1.113,7$ ha for the period 2020/21 and for the humid forest $960,5 + 1015,2 = 1975,7$ ha. In annex 1, table 3 the following ha are referenced: for the dry forest 1394,7 ha and for the humid forest 7293,1 ha. Assure that these facts are actualized and corresponding. 2. Assure that data from the modelling report are overtaken correctly in the deforestation analysis as well as in the MIR.				
Project participant response				Date: 04/07/2023
It is checked that, the figures 1394.7ha for dry and 7293.1ha for moist are the predicted deforestation in project area of the years 2020-2021, not for the leakage belt.				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): 3.2	New version No.:	
☐	Changes in XLS	Worksheet(s): 73	New version No.:	
☒	Other: Annex 1 and 9			
DOE assessment				Date: 20/07/2023
The data from the modelling report have overtaken correctly in the deforestation analysis as well as in the MIR. The values of 1976 ha for humid forest and 1114 ha for dry forest (Predicted deforested b/n 2020 - 2021) have been correctly applied in table 3 DEFORESTATION IN THE LEAKAGE BELT AREA BY FOREST TYPE^{/01/}. Updated documents have been provided.				
Conclusion Tick the appropriate checkbox		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CL ID	04	Section no.	3.1.4	Date:	27.06.2023
Description of CL					
Section 3.1.4 and 4.3.2 of the MIR does not provide information, how the data of the latest monitoring (2020-2021) has been disseminated.					
Project participant response					Date: 04/07/2023
The data of the latest monitoring was informed in the workshop held in April 2023. The proceeding of the workshop annexed see annex 39 C.					
Documentation provided by project participant					
☒	Changes in the MR	Section(s): 2.3.2, 3.1.4 , 4.3.2, 5.3.2		New version No.: 2.1	
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date: 27/07/2023
The data of the last monitoring (2020-2021) have been disseminated during the last workshop hold in Adama in April 2023 (see annex 39c). The document has been crosschecked and the dissemination process has been verified during the onsite visit of the selected CBOs.					
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed			

CL ID	05	Section no.	4.4.4	Date: 27.06.2023
Description of CL				
Benefit Sharing Process: 1. Some discrepancies regarding the amount of benefice sharing appeared when cross-checking the documentation provided during the audit. Provide updated excel sheet showing detailed benefit sharing calculations and transfers. 2. When auditing CBO 56 "Ashena Roba" delays regarding money transfers have been mentioned by the local communities. Provide details of transfers including evidence (Bank statements etc) for the 6 randomly selected and visited CBOs.				
Project participant response				Date: 04/07/2023
Receipts were 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: 28/07/2023
Transfer facts^{/50/} for the first, second and third verification period have been provided for all CBOs selected^{/63/} cross-checked for the Kebele Nansabo Gorte (43) and Ashena Roba (56) on receipts provided by the PP. They correspond to the facts remaining under the PP's excel documents referencing all benefit sharing. In addition, a notification letter concerning the benefit sharing has been provided^{/25/}.Benefit sharing has also been verified during the on-site audit in the selected CBOs.				
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

Table 2. CAR from this verification

CAR ID	01	Section no.	MIR editorial aspects	Date : 05/06/2023
Description of CAR				
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 reverence 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) f. Section 2.1.4: Provide the information on "Other Entities Involved" in the boxes as required by the template g. 3.2.2: "Table 5 Deforestation and Emission over the period of 2020 and 2021 in the Project area" shows a wrong values in the line "SUM" h. 4.1.1: Update description of Table 11b i. Provide an updated version of the MIR for the 3rd version considering the editorial findings and comments raised during the onsite audit. j. Assure that all references for the 3rd verification period are transmitted to the audit team when providing the last version of the MIR				
Project participant response				Date : 04/07/2023
The number in the report and supporting documents corrected Font formats corrected Section 2.1.4 corrected Table 11b updated				
Project participant response				Date : 31/07/2023
The wrong value corrected in column B of Table 6 corrected				
Documentation provided by project participant				
☒	Changes in the MR	Section(s): MIR most parts ,2.1.4	New version No.: 2.1	
☐	Changes in XLS	Worksheet(s):	New version No.: 2	
☐	Other:			
DOE assessment				Date : 28/07/2023
The MIR editorial aspects have been taken into consideration and corrected/adapted. g. 3.2.2: "Table 6 Deforestation and Emission over the period of 2020 and 2021 in the Project area" shows a wrong value in the line "SUM" Column B.				
DOE assessment				Date : 31/07/2023
The value in the table has been corrected.				
Conclusion Tick the appropriate checkbox		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CAR ID	02	Section no.	CC spreadsheet	Date : 27/06/2023
Description of CAR				
There are minor inconsistencies in the carbon calculation excel sheet^{/02/}: The difference between Baseline and Project Activity data (projected area deforestation (ha)) in PA in project scenario is correctly calculated with 189 ha for Dry Forest and 6.147 ha in Moist Forest. Multiplied with the Mean carbon stocks the result (3,196,344 tCO₂) does not match with the results calculated in the "Deforested C after Uncertainty" (3,196,355 tCO₂). Same applies to values provided on Table 5, 6, 7, Provide an updated Project Carbon Calculation spreadsheet traceable with a clear structure. Reference the tables used in the MIR also in the CC spreadsheet: Update the MIR accordingly.				
Project participant response				Date : xx/xx/2023
The calculation is corrected.				
Documentation provided by project participant				
☐	Changes in the MR	Section(s):	New version No.:	
☒	Changes in XLS	Worksheet(s): annex 2 Project period GHG emission calculation 2020-2021 version 2.	New version No.:	
☐	Other:			
DOE assessment				Date: 28/07/2023
The CC calculation spreadsheet^{/02/} has been updated and checked. Net GHG emission reductions or removals (tCO₂e) = 3,196,344				
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CAR ID	03	Section no.	3.1.2	Date	27/06/2023
Description of CAR					
Section 3.1.2: Data and Parameters Monitored: Some of the data and parameters presented describe a monitoring frequency of 5 years in line with the PD. This followed the approach to conduct verifications on a 5 year schedule. But this schedule has been changed. Clarify, whether this frequency has been followed or update the respective sections in the boxes under 3.1.2 and provide description and information in section 2.2.3/4 "Project Description Deviations".					
Project participant response					Date
It was planned to conduct monitoring every five years, whereas the Bale REDD+ project will be enrolled in OFLP program since 2022 and forest management as well as carbon credit accounting will be accomplished by this program.					04/07/2023
Project participant response					Date
The impact of the project monitoring period deviation does not affect the applicability of the methodology, this is described in all subsequent monitoring report parts.					31/07/2023
Project participant response					Date
- The wrong format under 2.2.4 corrected - The blue font colour under 3.1.1 corrected - The monitoring frequencies corrected					02/08/2023
Documentation provided by project participant					
☒	Changes in the MR	Section(s):	2.2.4 and 2.1.4	New version No.:	2.1
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date
A project description deviation has been provided in the MIR under 2.2.4; The deviations described do "not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project remains in conformance with the applied methodology" (3.20.2. VCS STD 4.4) and hence are considered minor. Nevertheless, the deviations shall be described and justified in the monitoring report. This shall include a description of when the changes occurred and the reasons for the changes. The deviation shall also be described in all subsequent monitoring reports. Provide the respective information in section 2.2.3 of the MIR. Where the monitoring deviations affect the frequency of monitoring of parameters, update the respective sections in the boxes under 3.1.2. (e.g. "Number of Buffer credits deposited in the VCS Buffer", → at every verification event...)					28/07/2023
DOE assessment					Date
The MIR has been updated to version 2.3 to reflect the adaptations to the frequency of monitoring^{145/}. An explanation has been provided in section 2.2.3 in the MIR and in the boxes in section 3.1.2. Monitoring frequencies have been adapted in line with the requirements as set out in the Methodology VM0015. Nevertheless, after checking the MIR version 2.3 there are still the following issues: - Under 2.2.4 the wrong format is used (bold) - Under 3.1.1 is one section with blue colour instead of black - Under 3.1.2: The monitoring frequencies in section 3.1.2 are still not completely adapted with the requirements as set out in the Methodology VM0015. Please compare this section with the requirements as set up in Appendix 5 of the Methodology VM0015. I just did a first cross-check and straight away discovered discrepancies: theses should be: each renewal of fixed baseline period... Please verify all boxes!					02/08/2023

DOE assessment		Date: 03/08/2023
• Format under 2.2.4 has been corrected • Blue font colour under 3.1.1 corrected • Monitoring frequencies under 3.2.1 adapted		
Conclusion <i>Tick the appropriate checkbox</i>	☐ Additional action should be taken (finding remains open) ☒ The finding is closed	

CAR ID	04	Section no.	5.1.1	Date :	27/06/2023
Description of CAR					
Section 5.1.1 MIR: Update the value for the reduced deforestation against the baseline scenario according to the value provided in the Carbon calculation spreadsheet.					
Project participant response					Date :
The value for the reduced deforestation against the baseline scenario corrected.					
Documentation provided by project participant					
☒	Changes in the MR	Section(s):5.1.1		New version No.:2.1	
☐	Changes in XLS	Worksheet(s):		New version No.:	
☐	Other:				
DOE assessment					Date:
The correction has been done in the MIR under section 5.1.1. The deforestation reduced by 73% against the baseline scenario in the present verification period.					
Conclusion <i>Tick the appropriate checkbox</i>		☐ Additional action should be taken (finding remains open) ☒ The finding is closed			

CAR ID	05	Section no.	Non-Permanence Risk Report	Date : 27/06/2023
Description of CAR				
The Non-Permanence Risk Report (NPRR)^{12/} provided does not include project specific information and descriptions. 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 reference the supporting documents. Assure, that all information provide is updated.				
Project participant response				Date : 04/07/2023
The non-permanence risk report updated to the latest version v 4.0				
Project participant response				Date : 31/07 /2023
Financial viability reference provided The opportunity cost information provided Project longevity corrected Natural risk section updated Updated version of the NPRR provided				
Documentation provided by project participant				
☐	Changes in the MR	Section(s):	New version No.:	
☒	Changes in XLS	Worksheet(s):annex 11	New version No.:2	
☐	Other:			
DOE assessment				Date: 28/07/2023
The project proponent updated the NPRR accordingly, providing specific information to the project for each kind of risk detected. The latest version v4.0 of the template has been used. Please complete all sections using Arial or Franklin Gothic Book 10.5 point, black, regular (non-italic) font. Provide clarification in the NPRR concerning the following aspects: - Financial Viability, h) – no information and reference provided - Opportunity Cost, b) The risk shall be evaluated for the preset verification period. Provide evidence for the selection of b) - Project Longevity: In the NPRR the project longevity is correctly determined with 99 years, whilst in the Calculation^{11/} it is stated 30 years. Adapt the calculation in line with the report to 99 years. - Under 3, Natural Risks, only fire is relevant. According to the template: Where a risk is not relevant to the project, name the “Risk Category Factor” like “Pest and disease outbreaks” and write “not applicable”. - Provide an updated Version of the NPRR and the calculation too. -				
DOE assessment				Date: 01/08/2023

The NPRR^{/12/} and the NPRR-Calculation^{/11/} has been updated to reflect the aspects described above.

- Financial Viability, h) – information and reference^{/72/} included
- Opportunity Cost, b) The risk has been evaluated also for the preset verification period. No changes to the assessment made at validation had been observed.
- Project Longevity: The Calculation^{/11/} has been updated to reflect the project longevity with 99 years as described in the NPRR. The agreements with the communities have an infinite period^{/73/}.
- Under 3, Natural Risks, names of the “Risk Category Factor” have been provided.
- Updated Version of the NPRR and the calculation had been provided^{/11/12/}.

Conclusion

Tick the appropriate checkbox

☐ Additional action should be taken (finding remains open)

☒ The finding is closed

Table 3. CLs and CARs from this verification, Technical Review:

CL ID	06	Section no.		Date: 04.09.2023
FROM TR				
Description of CL				
1. Section 2.3.12: Grievances: As now first carbon credits have been sold. Is there any update about the old concerns from the CBOs? Update the paragraph. 2. Section 2.3.13: Trainings. It is not clear from the description when and what kind of specific trainings have been identified and carried out in the last MP. 3. Section 2.5.5: Disputes: The given Reference 49 does not show how current ongoing disputes are handled. Is there any recording on the process? 4. Section 3.1.1: Parameter "Total area of projected baseline" Which of the two values applied is correct? Clarify. 5. Section 3.1.2: Parameter "Monitoring actual changes in carbon stocks in the Project Area and leakage belt" - This figure is not found in the ER calculation. Clarify if it is correct. 6. Section 4.4.5: Governance and Impl. Status: This section seems not to be completed.				
Project participant response				Date: 11/09/2023
➤ Section 2.3.12 and Section 2.3.13. updated ➤ Section 2.5.5: the dispute was among illegal doers (who settled in the forest using COVID restriction and political instability) and forest managing CBOs. Hence, this is beyond the capacity of forest CBOs the project-initiated law enforcement to get out illegal settlers out of the forest. Annex 49 shows the activity of law enforcing body. ➤ Total area of projected baseline is the summation of predicted deforestation in reference region, leakage belt and project area which is 289,082,8 see annex 3 ➤ Section 3.1.2: the figure is correct The actual carbon stock change is the summation of the change in LB (50,718) and PA (941978) see 'Actual Carbon stock change' sheet of annex 2 Section 4.4.5: is now competed.				
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: 27/09/2023
1. Section 2.3.12: the paragraph has been updated with further information regarding how CBO's concerns have been addressed. CBOs have been informed of the benefits sharing (see Annex 43). 2. Section 2.3.13: the paragraph has been updated and specifies which kind of specific training has been dispensed (see Annex 32). 3. Section 2.5.5: There is a formal Grievance Handling Mechanism in place^{/14/}. The law enforcement Report Harena Buluk, March 2020^{/77/} describes the process and measures implemented in different kebeles in Haren Buluk to implement law enforcement due to deforestation activities caused by illegal settlers. 4. Section 3.1.1: The Value has been corrected to 289.082,8 ha in line with Annex 9^{/9/} 5. Section 3.1.2: The figure remaining under "Monitoring actual changes in carbon stocks in the Project Area and leakage belt" is the sum of the project emission (Annex 2, sheet "Project emission 2020-2021") and the LB change (Annex 2, sheet "Def of C in LB with uncerta"). The data is correct. 6. Section 4.4.5: has been completed.				
Conclusion Tick the appropriate checkbox		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

CAR ID FROM TR	06	Section no.		Date: 04.09.2023
Description of CL				
1. The Risk buffer in some parts of the PD is given with 10% and 15%. Please check and correct. 2. Section 2.3.6: there is no description about the current site visit made. It only refers to the 1st site visit. Update is necessary. 3. Section 3.1.2: Areas affected by fire: No value has been inserted. "No hectar" is not an acceptable value. 4. Section 3.2.2: The values „total emissions “in table 7 are not in line with the ones in the ER calculation. 5. Section 4.1.1, Figure 11b: no justification of the decrease of indicator "Forest Protection" has been included in this section.				
Project participant response				Date: 11/09/2023
➤ Yes it was 15% during the PDD development so that it remains as it is in section 3.1.2 until new baseline established after 10 years. In the new VCS risk assessment tool version 4 it was updated to 10% , the figure was changed during the second verification ➤ Section 2.3.6: updated. ➤ Section 3.1.2: updated ➤ Section 3.2.2: Table 7 Life time deforestation and emission (sum of the first, second and third verification period) the ER calculation is about the current reporting period emission ➤ Section 4.1.1, justification 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: 18/09/2023
1. The reason why different risk buffers percentages are referenced in the PD has been explained. The PD has been adapted accordingly. 2. Section 2.3.6: The PD has been updated to include and includes information that the communities were informed of the 3rd site visit ("this monitoring period"). The audit team confirms that the randomly selected communities were well aware of the on-site visit. 3. Section 3.1.2: The value monitored has been corrected. 4. Section 3.2.2: in table 7, total emission $D=B*C = 7.595.188$ has been corrected to the value in ER (annex 2, v2.2) equal 7.595.699. 5. Section 4.1.1: a justification of the forest protection decline has been provided.				
Conclusion Tick the appropriate checkbox		☐ Additional action should be taken (finding remains open) ☒ The finding is closed		

Table 3. FAR from this verification

FAR ID	01	Section no.	-	Date :	28.07.2023
Description of FAR					
The present verification (01.01.2020 – 31.12.2021) is fully covered by the VSC Standard requirements. Nevertheless, as described already in the FAR from last verification and in the MIR in section, the project is integrated from 1st of January 2022 within the Oromia Forest Landscape Project (ERPA ^{69/}). It needs to be clarified, how the project will continue as a VCS project under the new regime.					
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			

FAR ID	0	Section no.	-	Date :	10.07.2023
Description of FAR					
The project implemented leakage prevention measures in the leakage management areas. These include:					
• Promotion and distribution of improved fuel-efficient stoves • Promotion of Woodlots establishment by community households • Promoting Agroforestry integrated with Coffee Plantation in homesteads and in the Farm area and reducing intensive management of the wild coffee in the forest area. • Promotion of Good Agricultural Practices (GAP)					
No significant emissions or decrease of carbon stocks have been described and identified. Nevertheless potential leakage emissions and their insignificance caused by the leakage prevention activities shall be subject to monitoring, assessed and described at future verifications. In addition, at reassessment of the baseline it shall be clarified that the Leakage Management Areas comply with VM0015, v1.1 "At the project start date, leakage management areas shall be non-forest land" or respective deviations explained.					
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 2: DOCUMENTS REVIEWED OR REFERENCED

No.	Author	Reference (IRL)	Title	References to the document	Provider
1	Merga Diyesa	1	Deforestation Analysis Report_2019_2021 Version 2	1 Deforestation Analysis Report_July 2022	Farm Africa
2	Farm Africa	2	Project period GHG emission calculation 2020-2021	2 Project period GHG emission calculation 2020-2021 version 2.2	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+_2020-2021 Oct 23	Farm Africa
5	Farm Africa	5	Fuel efficient stoves distribution 2020-2021	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_2020-21	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 EASTERN ETHIOPIA.	8. Fuel efficient MSC study	Farm Africa
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 2021	11. VCS-Non permanence Risk-Report-Calculation-Tool-v4 2021, V2.2	Farm Africa
12	OFWE, Farm Africa and SOS Sahel Ethiopia	12	VCS/CCB BALE MOUNTAINS ECOREGION REDD+ PROJECT NONPERMANENCE RISK REPORT	12. Non-permanence-risk-assessment 2020-2021, Version 2.1, 31.07.2023	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_FDR E 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. FAE REDD+PHASE II in the Bale Eco-Region-1 Jan 2021 to 31 Mar 2022	Farm Africa
21	Federal Democratic Republic of Ethiopia	21	Labour Proclamation No 377/2003	21. REDD+ Management letter- 1 Jan 2021 to 31 Mar 2022	Farm Africa
22	Girma Ayele et al.	22	Organization Guideline on using Capacity Assessment Tool	22. Farm Africa Ethiopia Procurement Manual (April 2022)	Farm Africa
23	Farm Africa	23	Guidelines for Community-based Monitoring	23. CBM Piloting guidelines	Farm Africa
23	Farm Africa	23	Farm Africa Ethiopia-Financial Manual - June 2021 version	23. Farm Africa Ethiopia-Financial Manual - June 2021 version	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	Farm Africa	25	Notification letter Bale REDD+ benefit sharing	25. Notification letter Bale REDD+ benefit sharing	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 Biodiversity Forest 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 report	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 Mountains Eco-region identified by IUCN 2021	30. IUCN Red listed-endangered fauna and flora of Bale Eco region	Farm Africa
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 2021	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. Year 2020 Narrative Report to Government	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
41a	Farm Africa	41a	Report to Government	41a Year 2021 Report to Government	Farm Africa

41b	Farm Africa	41b	Bale REDD+ activity performance narrative donor report	41b. 2019 Bale REDD+ activity performance narrative donor report	Farm Africa
42a	Farm Africa	42a	Bale zone Forest carbon benefit sharing minute (02/08/2013)	42 a. Bale zone Forest carbon benefit sharing minute	Farm Africa
42b	Farm Africa	42b	Westarsi zone Forest carbon benefit sharing minute (02/08/2013)	42 b. Westarsi zone Forest carbon benefit sharing minute	Farm Africa
42c	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
42a	Farm Africa	42a		42.a 2 nd round benefit sharing docs April 12 2022.xlsx	
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 & IMPLEMENTATION REPORT, V2.10, 14-October-2024	45_Bale REDD+ MIR for priod 2020-2021_version 2.5	Farm Africa
46a	Merga Diyesa	22	Map of CBOs, 2021	46a. MAP_BER_REDD+_CBOs_selected.pdf	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	Martin Seitz	52	Field observations form the onsite inspections		Martin Seitz

54	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	54	PD – 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	55	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	56	Monitoring Plan 2016	56. Final Bale REDD+ Monitoring plan	Farm Africa
57	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	57	PIR – Bale mountains Eco-region Reduction of Emissions from Deforestation and Forest Degradation (REDD+) Project - Ethiopia Version 1.2, 2016	Project Implementation and Monitoring Report from the first Verification, 2019	Farm Africa
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
61	Oromia Forest and Wildlife Enterprise (OFWE) with Farm Africa/SOS Sahel Ethiopia	61	Bale REDD+ investment analysis report for the period 2016-2021	61. Annex 4.2 Bale REDD+ investment analysis 2016-2021	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	64	Attendance List	64. Attendance Register Bale REDD Verification II	Martin Seitz
63	Farm Africa	63	Confirmation Letter of employment	63_Annex 5.4 Confirmation Letter of employment	Farm Africa
66	TÜV NORD	66	VCS/CCBA VERIFICATION REPORT 2019 Bale Mountains Eco-region REDD+ Project	66. 20210805_CCB_VCS_Bale Mountain REDD Ethiopia_2. Verification report_FA_Final.pdf	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 2020-2021_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. 1340_PUB_COM_SUM_CCB_V3_01JAN2020_31DEC2021 .pdf	Verra
69	ERPA Worldbank_02.02.2023	69	69_ERPA Worldbank_02.02.2023	69_ERPA Worldbank_02.02.2023	The World Bank
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	OFWE	72	Benefit sharing agreement	72. Benefit sharing agreement, example	Farm Africa
73	Merga Diyesa	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	Martin Seitz	76	Groundtruthing_2023	76_Groundtruthing_2023	Martin Seitz
77	Bale REDD+ II project	77	Harena Buluk Woreda task force report	77_Harena Buluk Woreda task force report	Farm Africa
78	KLM File Leakage Belt	78	Leakage_Belt	78_Leakage_Belt	Farm Africa
79	KLM File Refence Region	79	RR	79_RR	Farm Africa
80	Greenclimatefund	80	Greenclimatefund	https://www.greenclimate.fund/countries/ethiopia	Greenclimatefund
81	UN-REDD	81	UN-REDD	https://www.un-redd.org/our-work/partners-countries	UN-REDD
82	Google	82	Google	https://www.google.com/	Google
83	VERRA	83	VERRA	https://verra.org/	VERRA
84	GoldStandard	84	GoldStandard	https://registry.goldstandard.org/projects?q=&page=1	GoldStandard

85	UNFCCC	85	UNFCCC	https://cdm.unfccc.int/Projects/projsearch.html	UNFCCC
86	VERRA	86	CCB_VCS_Verification_Report_Template_CCBv3.0_VCSv3.4	https://verra.org/programs/ccbs/ccbs-program-details/#rules-and-requirements	VERRA
87	Merga Diyesa	87	Project shapefiles 2021	87. Vector files 2021	Farm Africa
88	Farm Africa	88	monet transfer from head office to Balee0001	88_Money transfer from head office to Balee0001	Farm Africa
89	Farm Africa	89	Money transfer from OFWE to Arsii 10001	89_Money transfer from OFWE to Arsii 10001	Farm Africa
90	Farm Africa	90	Letter from planning commission about double counting	90_Letter from planning commission about double counting	Farm Africa
91	Farm Africa	91	Between community benefit sharing	91_Between community benefit sharing (round 1 – 4)	Farm Africa
92	OFWE	92	Types wildlife hunted in Bale Eco Region	92_Types wildlife hunted in Bale Eco Region	Farm Africa
93	Federal Democratic Republic of Ethiopia	93	Proclamation of Utilization of Wildlife	93_Proclamation of Utilization of Wildlife	Farm Africa
94	Federal Democratic Republic of Ethiopia	94	163-2008 Wildlife Regulation English	94_163-2008 Wildlife Regulation English.Hedar 05	Farm Africa
95	OFWE	95	Social Equity in CHA_Qualitve analysis	95_Social Equity in CHA_Qualitve analysis	Farm Africa

APPENDIX 4: STATEMENT OF COMPETENCE

TUV NORD
Certification

Statement of Competence
Appointment and authorization according to the procedures
of the TÜV NORD JVCDM 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

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Mr. Martin Gavant

SCHEME	STATUS	VALID UNTIL
CDM	Technical expert Host country expert (France, Germany, Austria, Switzerland, Sweden, Canada, Spain)	2025-12-12
J1	Technical expert Host country expert (France, Germany, Austria, Switzerland, Sweden, Canada, Spain)	2025-12-12
VCS / ISO 14064-2	Technical expert Host country expert (France, Germany, Austria, Switzerland, Sweden, Canada, Spain)	2025-12-12

Authorization status for technical areas within sectoral scopes:

CODE	TECHNICAL AREA	TR SUBCATEGORIES
14.1	Afforestation and Reforestation	

425 - Rev. 1, Date: 2022-12-13

SD1-VA060-F20 - Kipke

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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

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Mr. Samuel Tezazu Agedew

SCHEME	STATUS	VALID UNTIL
CDM	Technical expert Host country expert Ethiopia	2025-05-23
VCS / ISO 14064-2	Technical expert Host country expert Ethiopia	2025-05-23

Authorization status for technical areas within sectoral scopes:

CODE	TECHNICAL AREA	TR SUBCATEGORIES
14.1	Afforestation and Reforestation	

403 - Rev. 0, Date: 2023-05-31

SD1-VA060-F20 - Kipke