

NTAKATA MOUNTAINS REDD PROJECT VERIFICATION REPORT



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Summary

Aster Global Environmental Solutions, Inc., (herein referred to as Aster Global or the Verification Team) was contracted by Carbon Tanzania on April 25, 2022, to conduct the third monitoring period verification (VCS and CCB: 19 May 2021 to 18 May 2022) of the Ntakata Mountains REDD Project [validated Project Description (PD) dated 05 June 2020 V3.0; Monitoring Report (MR) dated 17 October 2022 V4.0]. The Project falls under the VCS sectoral scope 14: – Agriculture, Forestry, and Other Land Uses (AFOLU), under the category Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD).

The Ntakata Mountains REDD project encompasses approximately 204,807 hectares near Lake Tanganyika in the Tanganyika District, Western Tanzania. Through adherence and validation to VCS Methodology VM0007 REDD Methodology Framework and Climate, Community & Biodiversity (CCB) Standards (Third Edition, June 2017), Ntakata aims “to engage and support local communities in the protection of their village forest reserves in order to contribute to the conservation of important wildlife habitat and to mitigate climate change” as stated in the CCB & VCS Project Description.

The VCS verification assessed compliance with the VCS Version 4 Program Guide, Standard, the VM0007 Methodology, all associated updates, the validated Project Description, and implementation of the planned GHG project’s resulting GHG emission removal enhancements as stated by the Project Proponent (ISO 14064-3).

The CCB verification assessed that implementation of the planned GHG project has occurred, resulting in the GHG emission removal enhancements (climate), community, and biodiversity benefits as stated by the Project Proponent (ISO 14064-3:2006). The verification objective is to ensure the validated project design documentation has been implemented in compliance with CCB Standards (Third Edition).

The scope of the verification followed Section 4.3.4 of ISO 14064-3, and methods included assessment of the GHG project implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. Ntakata Mountains REDD Project follows the framework of project activities listed above.

The criteria followed the verification guidance documents provided by Verra located at <https://verra.org>. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS guidance documentation.

Verification to the VCS Program and CCB Standards resulted in findings. VCS findings are included in Appendix B, and CCB findings are included in Appendix C.

A risk-based approach was used to guide the verification and reach a *reasonable* level of assurance that no errors, omissions, nor misrepresentations resulting in a material misstatement have occurred. The materiality threshold dictated by the project size was 1%. All findings were satisfied to a *reasonable* level of assurance.

After completion of a site inspection and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0007 v1.5), and the validated Project Description (PD). Aster Global confirms The Ntakata Mountains REDD project 3rd Monitoring Report (Version 4.0, dated 17 October 2022) has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, level of assurance, and Project Description implementation adherence to VCS Version 4 (and all associated updates) and CCB Standards (Third Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions the Ntakata Mountains REDD Project Monitoring Report (Version 4.0, dated 17 October 2022) meets the requirements of VCS Version 4 (and all associated updates), CCB Standards (Third Edition), and the validated PD. In addition, Aster Global asserts the project complies with the criteria for projects set out in the Third Edition of the CCB Standards to achieve Gold Level distinction for Community, Climate, and Biodiversity.

The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in the net emissions or removals of 475,144 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 19 May 2021 – 18 May 2022 – 1 year). This value is gross of the 13% (61,769 t CO₂e) buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation. This results in 365,535 t CO₂e of credits eligible for issuance as VCUs.

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1 INTRODUCTION

1.1 Objective

The objective of this verification was to ensure implementation of project activities and project compliance with the VCS Program Guide, VCS Standard, CCB Standards, selected methodology, and the validated VCS Project Description. Aster Global assessed the GHG emission removals for the AFOLU project, specifically REDD.

1.2 Scope and Criteria

The scope of a verification generally includes the GHG project and baseline scenarios; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; time periods covered; evaluation of the sustainable development; and evaluation of the project's net climate, community, and biodiversity benefits. The geographic verification scope is defined by the project boundary, the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the project was outlined by the Project Proponent within the PD and is re-defined as follows for the GHG project:

Baseline Scenario	Continued migration to the area, deforestation, and agriculture expansion
Activities/Technologies/Processes	REDD activities utilizing VCS VM0007 and CCB Standard for Climate, Community and Biodiversity benefits (Third Edition)
Sources/Sinks/Reservoirs	Aboveground merchantable tree – Included Belowground merchantable tree – Included Dead-wood – Included Litter – Excluded Soil organic carbon – Excluded Harvested wood products – Included Biomass burning – Included Fossil fuel combustion – Excluded Use of fertilizers – Excluded
GHG Type	CO ₂ , CH ₄ , N ₂ O
Time Period (start date, crediting period, verification period)	Project State Date: 19 May 2017 Third Monitoring Period: 19 May 2021 – 18 May 2022 (1 year) Crediting Period: 19 May 2017 – 18 May 2047 (30 years)
Project Boundary	204,807 hectares Near Lake Tanganyika in the Tanganyika District in the United Republic of Tanzania

The criteria followed the documents provided by VCS located at <https://verra.org/project/vcs-program/>. These documents include the following:

- VCS Program Guide (v4.3, 17 January 2023)
- VCS Standard (v4.4, 17 January 2023)

- VCS Program Definitions (v4.3, 22 December 2022)
- VCS Validation and Verification Manual, v.3.2
- AFOLU Non-Permanence Risk Tool (v4, 19 September 2019)
- VM0007 – REDD Methodology Modules (REDD-MF, v1.5)
- Validated PD and previous monitoring reports (VCS and CCB)
- CCB Program Definitions (v3.0, June 2017)
- CCB Standards (Third Edition, v3.1, June 2017)
- CCB Program Rules (v 3.1 June 2017)
- Guidance for the Use of the CCB Standards (May 2014)

1.3 Level of Assurance

The level of assurance determines the depth of detail the Verification Team placed in the Verification and Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3). Aster Global assessed the project's implementation of general principles, data collection and processing, sampling descriptions, documentation, ex post calculations, etc., to provide reasonable assurance to meet the Project Level requirements of the VCS Program. Based on the verification findings, a final evaluation statement reasonably assures the project's GHG representations are materially accurate. The evidence used to achieve a reasonable level of assurance is specified in subsequent sections of this report.

1.4 Summary Description of the Project

The project is located near Lake Tanganyika in the Tanganyika District in the United Republic of Tanzania. The project aims at reducing emissions related to Avoiding Unplanned Deforestation (AUD). According to the PD "The overall aim of the project is to engage and support local communities in the protection of their village forest reserves in order to contribute to the conservation of important wildlife habitat and to mitigate climate change." Carbon Tanzania and the District Governments are collaborating with 8 villages and the Village Land Use Plans (VLUPs) of these villages form the basis for planned forest protection. The project also aims to improve community members' livelihoods. Carbon Tanzania is working with Village Governments to improve existing governance structures. Village Game Scouts (VGS) are trained and compensated to conduct regular forest patrols. Additional livelihood interventions include training and demonstration of climate smart agriculture techniques and reproductive health services, among others.

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules 4.3.1*)

For VCS/CCB verifications, Aster Global maintains an experienced internal staff of Lead Verifiers, in addition to Certified Foresters, Registered Professional Foresters, The Wildlife Society Biologists, M.S. Forest Biometricians, Remote Sensing/GIS Specialists, and VCS-approved AFOLU Experts in IFM, REDD, and WRC categories. Direct employees of Aster Global conducted all desktop verification activities. Aster Global completed all calculation/modeling review in-house with our team of forest biometricians, GIS/remote sensing specialists, and a soil scientist. Aster Global has been involved in over 68 VCS verifications and 36 CCB verifications, including 27 methodology assessments. Aster Global has a specialist on staff with ten years of CCB experience

who oversees project review for CCB components. All Aster Global staff involved in the verification audit have ecological, biodiversity, natural resources, and forestry background to assess the requirements. During the site visit, the Aster Global team added a local translator to ensure that the project team was able to demonstrate proficiency in the relevant local language.

2.2 Method and Criteria

The verification assessed the Project's compliance with VCS Version 4; CCB Third Edition; all associated updates; the selected methodology (VM0007); and the validated PD, dated 05 June 2020. The verification team assessed the Greenhouse Gas (GHG) emission removals for the monitoring period/verification period (2019 May 2021 – 18 May 2022) through Agriculture, Forestry, and Other Land-Use (AFOLU) criteria under the categories Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the Project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The verification team assessed whether the Project Proponent adequately addressed project emissions, unplanned reductions in carbon stocks, and any possible leakage outside of the project boundary.

The non-permanence risk analysis was assessed for this verification. Further, following Section 2.1.2 of the VCS Validation and Verification Manual, V3.2, the objectives of the verification exercise were to evaluate the monitoring report and assess: The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the project description. This includes ensuring conformance with the monitoring plan. The extent to which GHG Emission Reductions or Removals reported in the monitoring report are materially accurate.

The criteria followed the verification guidance documents provided by Verra and CCBA. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS or CCB guidance document. Please also see Section 1.2 of this report.

In the verification process, there is a risk that potential errors, omissions, and misrepresentations will be found; therefore, a risk-based approach was used to guide the collection of appropriate and sufficient evidence to support a reasonable level of assurance. A risk-based approach means that the verification team focused on items that might result in a material misstatement of the reported GHG assertion.

A project specific Verification and Sampling Plan (VSP) was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the VSP was to present a risk assessment for determining the nature and extent of verification procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The VSP methodology was derived from all items in our verification process stated above. Specifically, the VSP utilized the VCS and CCB guidance documents and ISO 14064-3. Any modifications applied to the VSP were made based upon the conditions observed for monitoring to detect the processes with highest risk of material discrepancy.

A detailed field plan was developed to guide the verification site visit and is embedded within the VSP. For the field sampling effort, direct measurement, observation, interviews, and review of the monitoring period emission reductions in the key areas were determined to be the greatest risk, followed by ground-truthing and review of project activities. Field sampling and techniques were

based on the project parameters/scope and best professional judgment of the verification team to meet a reasonable level of assurance as directed by the professional judgment of the Lead Verifier.

2.3 Document Review

A detailed review of all project documentation was conducted as part of the desktop verification component to ensure consistency with, and identify any deviation from, VCS Program requirements, CCB program requirements, the methodology (VM0007), the validated PD and MR. Initial review focused on the validated PD and MR relative to the field conditions observed and interviews with project management staff. Project details, implementation status, data and parameters, and quantification of GHG emission reductions and removals were thoroughly examined. Key supporting documents were also reviewed. These included monitoring data (i.e., remote sensing/GIS data), Standard Operating Procedures (SOPs), financial analyses, boundaries, maps and aerial images, biomass, and carbon calculation spreadsheets, CCB interview/survey results, and responses to Clarification Requests (CLs).

The VCS AFOLU Non-Permanence Risk Tool was used by the Project Proponent to assess overall project risk. The VVB reviewed the Non-Permanence Risk Report provided with the verification supporting documentation and confirmed that the Project adheres to the requirements set out in the VCS AFOLU Non Permanence Risk Tool. Each risk factor was thoroughly assessed for conformance. Any identified NCR and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix B. The final score was calculated to be 13%.

For a listing of all documents received from the Project Proponent for this verification, please see Appendix A.

2.4 Interviews

Interviews were performed during the verification site visit as part of the overall verification process. The interviews were conducted to confirm information provided in the project description, monitoring report, and supporting documents provided by the PP and to solicit additional information as needed. Aster Global provided the PP with a list prior to the site visit for requested interviews with targeted project management staff, project employees, community members and other stakeholders. The PP provided the arrangements for the interviews. On-site interviews and informal discussions were conducted during the site visit (7 October 2022 through 9 October 2022). Interviewees were provided the option of communicating in either English or Swahili based on personal comfort and preference. Interviews were requested with, and held with, individuals representing the following groups of stakeholders:

Individual	Affiliation	Role
David Beroff	Carbon Tanzania	Director of Operations
Marc Baker	Carbon Tanzania	CEO
Ben Rifkin	TerraCarbon, LLC	Manager Forestry and Technical Services
Bruno Mwaisaka	Tanganyika District Government	District Natural Resource Officer
Frank Kweka	Carbon Tanzania	Project Manager
Faraja Alberta	Carbon Tanzania	Finance Officer

Mahwa Lunda	Kapanga Village	Carbon Champion
Jamal Laison	Kapanga Village	Livestock field officer
Jmliana Lazaro	Kapanga Village	Village Government
Makia Salu	Kapanga Village	COCOBA Secretary
Mashaka Said	Kapanga Village	VGS
Shobani Said	Kapanga Village	VGS
Peter Steven	Kapanga Village	COCOBA
Joseph Malando	Kapanga Village	Village Government
Magraht Salu	Kapanga Village	COCOBA Accountant
Sitja Nghutakwe	Kapanga Village	VGS
Stumai Ramadhan	Kapanga Village	Village Government
Hadija Shabani	Kapanga Village	VGS
Mashaka Deus	Kapanga Village	VGS
Dehema Fusuph	Kapanga Village	Natural Resource Officer
Frank Kaiuli	Katuma Village	VGS
Helena Protazi	Katuma Village	VGS
Angelina Nkana	Katuma Village	VGS
William Lyasomola	Katuma Village	VGS
John Nkona	Katuma Village	VGS
Dickson John	Katuma Village	VGS
Nestor Shingo	Katuma Village	Village Government
Hamis Shomary	Katuma Village	Village Government
Masanja Nehimani	Katuma Village	Village Government
Patricia David	Katuma Village	VEO
Devotha Katyulu	Katuma Village	CDO
Burugu Lulas	Bujombe Village	VGS
Timotheo Charles	Bujombe Village	VGS
Paulo Misalaba	Bujombe Village	Natural Resource Officer
Saidi Samweli	Bujombe Village	Natural Resource Officer
Albutina Inosenti	Bujombe Village	Natural Resource Officer
Anastadhia Ngomalala	Bujombe Village	Natural Resource Officer
Emanuel Njilf	Bujombe Village	Carbon Champion
Yelgma Lioradi	Bjuombe Village	VGS
Jonasim Selis	Bjuombe Village	VGS
Alphonse Mlelea	Bjuombe Village	VGS
Emanuel Ngubumali	Bjuombe Village	VGS
Ngalaba John	Bjuombe Village	Natural Resource Officer
Evelyne Kapaya	Bujombe Village	Carbon Champion
Juma Deus	Bjuombe Village	Natural Resource Officer
Charles Machine	Bujombe Village	Village Government
Johnas Muhini	Bujombe Village	Village Government
Bathromeo Mfumi	Bujombe Village	Village Government

- Project Personnel involved/responsible in hiring/employment of VGS and other community members employed by the project
- Representatives (leadership) from at least 3 of the 8 participating Villages:
 - Bujombe Village
 - Katuma Village
 - Kapanga
- Staff from TerraCarbon, LLC (via call) - project technical assistance and prepared Monitoring Report (interviews expected to be by teleconference as needed before, during, after site visit)
- Members of the executive committee
- Village Land Committee in Katuma
- COCOBA businesses/women involved in COCOBA financed business start-ups
- Women in leadership positions in village councils (female Village Executive Officers)
- Community members involved with determining how to spend project funds made available for education since 2021
- Community members (caretakers of students) for whom access to or quality of education was improved as a result of project activities during the monitoring reporting period
- Village representatives responsible for identifying and implementing development activities using project funds made available for this purpose since 2020
- Village Game Scouts employed in project activities
- Women VGS
- Carbon champions employed in project activities
- At least one woman identified as employed in project activities during this monitoring reporting period
- Local leaders who participated in project-provided leadership/governance training during this monitoring period
- Families who received health insurance benefits

2.5 Site Inspections

The verification site inspection (field visit) occurred from 7 to 9 October 2022. The verification field activities closely followed Aster Global's Verification and Sampling Plan methodology. Sample size and techniques were based on the project parameters, scope, and best professional judgment of the Lead Verifier. Throughout the course of the site visit, the verification team visited different villages throughout the project area and as a result saw large parts of the project area and some areas in the leakage belt. The verification team did not collect forest inventory data, as the forest inventory plots were not remeasured during this monitoring period. Throughout the site visit, the verification team confirmed areas of deforestation in the project area that were reported in the MR. Additionally, the verification team verified the results of the PRA conducted by the project through both formal and informal interviews.

For the CCB verification component of the site inspection, the verifiers performed on-site reviews for representative community-based project activities identified as implemented or ongoing during the monitoring period. The interviews were conducted for the purpose of substantiating information provided in the project description, monitoring report, and supporting documents provided by the Project Proponent and to solicit additional information as needed. Aster Global provided the Project Proponent with a list prior to the site visit for requested interviews with targeted project management staff, project employees, community members and other stakeholders. The Project Proponent provided appropriate arrangements for the interviews. On-site interviews and informal discussions were conducted during the site visit. Interviewees were provided the option of communicating in either English or Swahili based on personal comfort and preference. Interviews were requested with, and held with, individuals representing different groups of stakeholders.

7 October 2022: The verifiers met with Tanganyika District Representative Bruno Mwaisaka to discuss the project's relationship with the District Government.

8 October 2022: In addition to conducted interviews with stakeholder groups, the verifiers also witnessed several implemented project activities in the villages of Kapanga and Bujombe. VGS officers took the verifiers on a patrol through the forest reserve area where chimps nests were observed.

9 October 2022: In addition to conducted interviews with stakeholder groups, the verifiers also witnessed several implemented project activities in the village of Katuma. VGS officers took the verifiers on a patrol through the forest reserve area.

While driving throughout the project area between villages, the verifiers witnessed evidence of project activities being implemented including construction of classrooms, clinics, and restrooms.

2.6 Resolution of Findings

During the verification process, there was a risk that potential errors, omissions, and misrepresentations would be found. The actions taken when errors, omissions, and misrepresentations were found included: notifying the client of the issue(s) identified and expanding our review to the extent that satisfied the Lead Verifier's professional judgment.

The process of resolution of findings involved multiple rounds by the verification team. Findings were resolved during the verification by the Project Proponent implementing corrective actions such as amending the Monitoring Report and calculations, as well as providing additional clarification and supporting documents/evidence. This resulted in project documentation that was in conformance with the requirements of the VCS Standard and CCB Third Edition for GHG projects. Findings were characterized in the following manner:

Non-Conformity Reports (NCRs) were issued as a response to material discrepancies in a part of the project and generally fell into one category:

- Non-conformity to a VCS or CCB guiding document listed in Sections 1.2 and 2.2 above
- Consistency among project documentation or calculations was lacking
- Mathematical formulae were incorrect
- Additional information was required by the VVB to confirm reasonable assurance for compliance

Clarifications (CL) were issued when language within a project document needed extra clarification to avoid ambiguity.

Opportunities for Improvement (OFI) were issued to the Project Proponent when an opportunity for improvement was identified.

During the verification, ten (10) VCS and eighteen (18) CCB findings were identified. Detailed summaries of each VCS finding, including the issue raised, responses, and final conclusions, are provided in Appendix B VCS NCRS/CLS/OFI Summary. Please also see Appendix C: CCB NCRS/CLS/OFI summary.

2.6.1 Forward Action Requests

No Forward Action Requests (FARs) were raised during this verification.

2.7 Eligibility for Validation Activities

The validation/verification body holds accreditation for validation under VCS sectoral scope 14: – Agriculture, Forestry, and Other Land Uses (AFOLU) (ANAB Accreditation ID: 8919).

3 VALIDATION FINDINGS.

3.1 Participation under Other GHG Programs

The verification team reviewed various registries and found no evidence of project involvement in other forms of environmental credits from its activities. This was also substantiated through interviews with the Project Proponent. The project has not been registered, and is not seeking registration, under any other GHG programs. The project currently only seeks carbon credits with the CCB label under the VCS program. This was confirmed through a risk-based internet review

and interviews with the Project Proponents. Therefore, the verification team deems the project eligible to participate under the VCS Program.

3.2 Methodology Deviations

The audit team confirms that no new methodology deviations have been applied during this monitoring period. There are nine (9) methodology deviations applied during the monitoring period that have been previously verified and have been correctly reported in Section 2.2.2 of the MR.

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

There was one (1) new Project Description deviation applied during the monitoring period.

Project Description Deviation	Verification Team's Assessment
Objective 3 in the Community Monitoring Plan has been implemented, but will no longer directly track female reproductive health, rather it will track provision of health insurance. The PDD has been revised to reflect this change. Health insurance creates access to a wide range of community health care options including reproductive health. Therefore, access to reproductive health is still being implemented as a part of this project activity, but as a part of a broader range of health care provisions. The number of women enrolled in health insurance will serve as an effective proxy for access to reproductive health care. In this, and future, monitoring periods, the project will track the number of people covered by health insurance based on household surveys conducted at least every 5 years.	The VVB determined that the change in the Community Monitoring Plan was significant enough that it should be described as a PD Deviation under sections 3.5.6 and 3.5.7 of the CCB Program Rules v3.1 and that the PD Deviation does not require a full new validation in accordance with section 3.5.7 of the CCB Program Rules v3.1. The VVB reviewed the updated PD provided by the Project that contains the information and updates required by Section 3.5.9 of the CCB Program Rules v3.1 The VVB confirmed that the Project has provided a description and justification of the PD Deviation in the Monitoring Report that satisfies the requirements described in Section 3.5.10 of the CCB Program Rules v3.1. The VVB reviewed the updated PD and determined that this deviation is allowable and meets the requirements of PD Deviations within the CCB Program. In-line with the requirements in Section 3.5.12(2) of the CCB Program Rules, the VVB requested that the project provide an updated Monitoring Report Summary in the relevant local and regional language that contains a short description of the PD Deviation. Finally, the VVB has provided a Validation Statement that satisfies the requirements of Section 4.4.5 of the CCB Program Rules v3.1, specifically it contains a reference to the original validation of the project and the validation of any previous PD Deviations (of which there are none) with specific reference to the date of validation. The Validation Statement also contains reference to the CCB Standards v3.1 indicators and PD Sections updated as a result of the PD Deviation.

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

There were no new minor changes to the PD applied during the monitoring period. Previously applied minor changes to the PD are listed in Section 2.2.3 of the MR.

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

The Ntakata Mountains REDD Project is not a grouped project. This section is not applicable.

4 VERIFICATION FINDINGS

4.1 Public Comments (*Rules 4.6*)

The public comment period was from 03 September 2022 – 03 October 2022. There were no comments received on the Verra website.

4.2 Summary of Project Benefits

Please see Section 1.4 of this report for a summary description of The Ntakata Mountains REDD Project. The project aims at reducing emissions related to Avoiding Unplanned Deforestation. The verification team confirmed Section 1 of the MR appropriately describes the unique project benefits, including climate, community and biodiversity, and standardized benefit metrics, including achievements specific to metrics. The verification team confirmed the achievements reported are substantiated with information provided in the body of the monitoring report, and were further substantiated through on-site interviews with project participants and a thorough review of supplemental documentation. The climate impacts described in the MR reduce emissions by reducing deforestation in the Project Area. The avoided emissions claimed for climate impacts are evaluated elsewhere in this review and allow the verification team to corroborate the claims.

4.3 General

4.3.1 Implementation Status (*G1.9*)

A comparison of the implementation schedules in the MR and PD shows the project has met key milestones identified in the PD for the period from the Project start date through the monitoring period and has identified additional key dates and milestones for the monitoring periods, including continued operations. The verification team reviewed the PD and MR and determined there are no discrepancies between the stated project lifetime and its start and end dates. The verification team reviewed the MR and PD and determined the monitoring plan was implemented in full accordance with the validated project design.

The verification team requested to visit examples of all activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity. Climate objectives achieved included avoiding the net emissions of 783,117 tCO₂e.

The GHG emission reductions generated by the project have not been included in an emissions trading program other than the VCS program, and it has not received or sought any other form of environmental credit as confirmed through a risk-based review by the verification team (see Section 3.1).

Section 2.1.10 of the MR states the project has contributed to goals outlined in Tanzania's National Development Vision of 2025. While the project contributes to these goals, the project does not plan to specifically monitor achieving national state sustainable development priorities. These assertions are consistent with sustainability goal contributions and monitoring documented in the PD.

During this verification, there were no new methodology deviations or minor changes to the PD implemented. There was one new PD deviation implemented during the monitoring period. The verification team reviewed the deviation and determined it to be valid, as detailed in Section 3.3 of this report. Overall, the verifiers determined the project has been implemented as described in the PD.

The project reported nine (9) previously verified methodology deviations that were validated during the initial validation, first, and second verification. These deviations are described in Section 2.2.2 of the MR. The nine previously validated and verified methodology deviations are described below.

Methodology Deviations Previously Reported and Verified
Parameter UP,SS,i,pool will be monitored at least once every 10 years, on re-measurement of forest carbon stocks. While module X-UNC requires that monitoring of this parameter occur every ≤ 5 years, this requirement is inconsistent with the VM0007 pools modules, which specify that stock estimates (from which uncertainty is calculated) are assumed valid for 10 years. Therefore, a deviation to module X-UNC is applied to permit parameter UP,SS,i,pool to be monitored every ≤ 10 years, putting it into alignment with modules CP-AB and CP-D.
The similarities of the project boundaries were assessed using population density rather than settlement density. This methodological deviation is warranted due to inconsistencies in the available data on the location of settlements within Tanzania. Use of population density data still meets the intent of the methodology as both population and settlement density reflect the relative density of resident populations (and level of pressures associated with those populations).
The parameter TOTFOR has not been "limited to forest areas within 5km of roads and rivers suitable for conversion to agriculture / livestock" as specified in the methodology, for lack of relevant data on suitability. As the resulting TOTFOR value is greater, the AVFOR value is also greater. The PROPLB parameter is therefore smaller thus resulting in more leakage outside the leakage belt and hence a conservative estimate. This deviation results in conservative accounting of leakage outside the leakage belt.
The parameter COLB has not been "limited to areas demonstrated to be suitable for agriculture or livestock ranching" as specified in the methodology, for lack of relevant data on suitability.
Two deviations are employed in the treatment of wood products to correct errors in the methodology and improve accuracy. In eq. 4 of CP-W, an additional term (incorporating volume-weighted specific gravity of commercial volumes) is applied to convert volume in m^3/ha (from application of $1/BCEF$) back to $t CO_2e/ha$ (units of output parameter CXB). Also, per current treatment in BL-UP, there is double counting of emissions from wood products because in eq. 24 the entirety of aboveground tree biomass is emitted at the time of deforestation, and in addition, the fraction of aboveground tree biomass entering the wood products pool is steadily emitted over 20 years. Eq. 24 of BL-UP was modified to subtract CWP (fraction of aboveground tree biomass extracted, not immediately emitted and entering wood product pool at time of harvest) from ΔC_{ABtree} to avoid double counting of emissions in the baseline.
To calculate $PROP_{CS}$ for outside leakage belt leakage, mean live aboveground tree biomass $t CO_2/ha$ was replaced with mean stem volume m^3/ha . The available national data in the NAFORMA 2015 Report for Tanzania is inaccurate. The aboveground biomass in stem wood is overinflated when multiplied by

the appropriate BCEF (selected from the IPCC 2006 Vol 4 Table 4.5), making it ineffective to compare mean live aboveground tree biomass within the project area from the inventory to the national data. Therefore, mean live stem volume was used in its place, dividing mean live aboveground stem volume within the project area by the area weighted average mean live aboveground stem volume in Tanzanian forests based on the provided volumes in the NAFORMA 2015 Report.
In the baseline modeling scenario in section 3.2.1, the landscape factor of slope steepness ratio is not included because it is evident that all slope classes are subject to agricultural conversion. Therefore, the ratio of slope steepness between the PA and the LB/RRD is not important to the determination of the RRD and LB areas. Table 3.5b below illustrates comparable amounts of agricultural activity across all steepness classes in both the PA, RRD, and LB
The parameter, ARRL, was last monitored in 2019, but as it does not drive project accounting, its omission during this monitoring period does not negatively impact the conservativeness of the quantification of GHG emission reductions or removals. The ARRL will be updated with the next baseline update.
The approach to estimate PROPIMM deviates from the methodology. District scale government population growth data was used preferentially over more limited scale PRA approach. PROPIMM, the proportion of area deforested by population that has migrated into the area in the last 5 years, applying a projected growth rate based on the 2012 government census and validated with household data from a 2021 government insurance survey in the project area. The government insurance survey data generated highly accurate population data within the project area where individuals had a large incentive to participate in exchange for free health insurance. These villages make up 8 out of the roughly 15 villages that are within the project area and 2 km of the leakage belt. The 2021 survey data was compared with the 2012 census population data to estimate annual % growth, described in more detail in section 3.1.3 and in "Ntakata Population Estimate_*.xlsx". The actual population growth rate in the project area was estimated to be 1.4% per year or 7.2% over 5 years. It is conservatively assumed that this entire population increase is attributed to immigration, not births. However, the 2021 survey data is not available for communities outside of the project area. Therefore, knowing that the proportion of immigrants to the project area and leakage belt over the past 5 years is closer to 7.2%, we apply the more conservative population growth projection value for the Katavi region of 3.2% annually, or 14.2% over 5 years. Therefore, PROPIMM is estimated to be 14.2%.

The project reported three (3) previously verified minor changes to the PD that were validated during the initial validation, first, and second verification. These minor changes are described in Section 2.2.3 of the MR. The three previously validated and verified minor changes are described below.

Minor Changes to the PD Previously Reported and Verified
The PD lists the Giant Ground Pangolin as a trigger species in Section 5.3.1, however, the actual species found in the Ntakata project area is a Temminck's Ground Pangolin. This change has been made in this MR.
Diospyros crassiflora is listed as an HCV species in the BMP, validated with the PD. This species of African Ebony was not actually documented in the forest inventory and was mixed up with a very similar species of African Ebony known as Diospyros mespilitorimis.
The PD incorrectly states an initial accounting period is 20 years long, however it is actually 30 years long, and will occur from May 19, 2017 to May 18, 2047.

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

The verification team reviewed the monitoring report for information presented on the natural and human-induced risks that were identified during validation. The mitigation actions for each of the identified risks are included in Section 2.2.6 of the MR. Actions taken during the monitoring period include: implementation of VLUPs, cooperation between CT, Tuungane, and the District Government; various meetings with village government; and VGS patrols and assessment of habitats.

Natural and human-induced risks to the expected project benefits are identified in 2.2.6 of the MR and are consistent with those identified in Section 2.1.18 and Appendix 2 of the PD. The natural risk identified is climate change resulting in species compositional shifts and negatively impacting conservation target species. Human-induced risks include increased mining, new major roads, change in national REDD+ policy, diminished village engagement, the project attracting new immigrants, and insufficient carbon revenue.

The MR identifies measures taken to mitigate these risks. To verify whether reasonable steps were taken to mitigate identified risks, the verifiers assessed each identified risk through project and supplemental document review, clarifications from the Project Proponent, and site interviews and observations. Site visit interviews and observations substantiate that the Project Proponent continues to strengthen ties with the village, district, and national governments and that the Project Proponent is in active collaboration with these governments. The verification team determined the continued collaboration and participation with these governments were effective in mitigating identified human-induced risks, including increased mining, new major roads, change in national REDD+ policy, and diminished village engagement. The verifiers substantiated through site visit interviews and observations that VLUPs were developed and implemented during this monitoring period and that the VLUPs were largely understood by local community members. The verification team determined the implementation and resulting widespread community understanding of the VLUPs was effective in mitigating the risk of the project attracting new immigrants. Through additional clarification and supplemental documentation provided by the Project Proponent, the verification team determined the risk of insufficient carbon revenue was successfully mitigated during the verification period.

The verifiers substantiated through site visit interviews with VGS that regular forest patrols occurred during the verification period. Site visit interviews and observations with community members and review of the chimpanzee habitat suitability modeling in Appendix 1 substantiate that project activities are reducing the risk of habitat loss. The verification team determined these substantiations indicate the project was effective in mitigating the identified natural risk. Through the review and substantiation of the mitigations of each identified risk, the verification team determined that the project has been successful in mitigating natural and human-induced risks to expected project benefits during this verification period.

The risks described appear to be reasonable and complete based on the verification team's knowledge of the region from the site visit. Through the review and substantiation of the mitigations of each identified risk, the verification team determined that the project has been successful in mitigating the risks to expected project benefits during this verification period. The verification team concludes the risks are adequately addressed through these activities designed to mitigate them.

4.3.3 Community and Biodiversity Benefit Permanence (G1.11)

The verification team reviewed the PD for actions identified as needed for comparison to actions identified in the MR as having been taken to maintain and enhance CCB benefits beyond the project lifetime. The project has two principal strategies to ensure the maintenance and enhancement of project benefits beyond the project lifetime: capacity development and land-use planning. The MR states that during the monitoring period, progress was made towards this indicator through

completing, implementing, and enforcing land use plans. Capacity was also increased around governance, scout training, environmental education, COCOBAs, and reproductive health.

Training logs for governance training, VGS training, lists of villagers who received training from Carbon Champions, and attendance lists of COCOBA meetings were provided to the verification team for review. Implementation of the Village Land Use Plans was demonstrated for the villages visited during the site visit. Those interviewed appeared to understand the VLUPs and their importance.

Site visit interviews substantiate that training occurred during the monitoring period and that knowledge and skills were transferred to the communities, helping to build the capacity of the local villages. Interactions with school children demonstrated that they are learning about the carbon project and the importance of protecting forests and conservation, helping to ensure the principles implemented by the project last for future generations. The verification team agrees that reasonable progress has been made towards enhancing project benefits beyond the project lifetime in accordance with the measures identified in the validated PD.

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

The monitoring report states that full project documentation was provided to each district office and village committee to review and keep on file for public access. To overcome language/reading barriers, the project team planned face-to-face interactions using carbon champions to provide a summary of the PD to committees and other interested villagers. The MR states summaries of the last monitoring results were prepared and explained in regular bi-annual project meetings and that the same will occur for the present monitoring report.

During the site visit, the verification team noted the MR summary and information about the site visit were posted in public places throughout the villages that were visited. Copies of the PD and MR were available in village offices. During interviews with Carbon Champions, it was evident that the communities are aware of project activities and knowledgeable about the carbon project. The verification team reviewed the meeting minutes provided as well as translated summaries and confirms the bi-annual meetings were used to present information about the project to the communities.

Consistent with the PD, the MR states the Project Proponent started a “carbon champion program”, in which a champion from each village is trained on project information and is responsible for spreading key messages throughout the villages. Interviews conducted during the site visit determined that the community members were aware of the potential risks and benefits for joining the project. Decisions about project activities come from everybody, village leaders represent their villages and know what everyone wants and needs. When asked about potential risks for joining the project, individuals stated that there are only benefits. During interviews it was evident that community meetings occurred as described in the MR. The verification team reviewed meeting minutes and summary documents provided by the project proponent, further substantiating that community meetings were held as described in the MR.

During the site visit, the verification team noted announcements about the verification process and public comment period posted throughout the villages. When asked during interviews, individuals stated that they knew about the public comment period but would most likely use other methods to

make a comment about the project, such as telling their village chairman, rather than submitting a comment online.

Most individuals stated that they were aware the verification was going to take place before the verification team arrived, and there were notices posted around the village offices about the two auditors coming. In each village visited, community members were ready and waiting to speak with the verification team.

Based on the supporting evidence reviewed and observations and interviews during the site visit, the verification team is reasonably assured that the project provided appropriate access to information to communities and other stakeholders.

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

The MR states that the project adopted village land use plans (VLUPs) created by each village as part of the overall project scheme. These VLUPs are created in a participatory nature, with input coming from representatives, including the sub-villages. The MR states that communities were also able to provide input during village meetings on how financial flow from carbon inputs could be used most effectively. The MR further states that village representatives then prioritized the activities to be funded by REDD project revenue and set their own priorities and spending plans.

During site visit interviews and discussions over the VLUPs it was evident that they were created and developed in a participatory nature. In Kapanga, the village government explained the development process to the verification team and described how they enforce the VLUP more strictly now than they did when they were still educating the communities about it. Site visit interviews also supported the statement that decisions on how carbon revenue is used are made in a participatory manner. The steering committee of the village government is made up of the Village Executive Officer, Village Chairman, 1 VGS from each village, and 1 man, 1 woman from each village. This committee must come to a consensus on how carbon revenue is used. Attendance logs for good governance trainings were provided to the verification team, and the trainings were mentioned as being helpful during the site visit. The verification team also reviewed meeting minutes from the Bi-annual meetings and steering committee meetings.

Site visit interviews with Village Government and village members substantiated that consultations and participatory processes have been undertaken directly with communities through legitimate representatives. The Village Government members are elected by their villages, and communication about the project primarily occurs through the Village Government representatives. Village members that were interviewed stated they felt comfortable talking to their village government about the project. The villages also know and feel comfortable talking to Frank, the Ntakata Project Manager.

Based on the supporting evidence reviewed and observations and interviews during the site visit, the verification team is reasonably assured the project carried out effective community consultation.

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

The MR describes the actions the Project Proponent has taken to enable effective participation of all communities in the project, including presenting opportunities to participate in the project through

face-to-face meetings with community members. Based on the governance structures used in the villages, it is evident that there is effective participation of all community groups that want to be involved in the project. The village government structure is a cultural structure and democratic in nature, which helps ensure that there is participation within the villages. The project also encourages equal opportunities for all community members, which was demonstrated with 2 female VGS officers. When interviewed, the female VGS stated that they think even more women should be VGS so that it is balanced. Site visit interviews substantiate that there is widespread knowledge, appreciation, and participation in the project across the villages.

4.3.7 Anti-discrimination (G3.7)

The monitoring report states that all company employees sign a code of conduct with Carbon Tanzania that includes a statement on anti-discrimination. The verification team reviewed the CT code of conduct as well as photos from HR training that occurred at staff meetings during the monitoring period. These documents support the statements made in the MR that the project is not complicit in discrimination or sexual harassment, and the verification team found no evidence that the project proponent or other entities are complicit in any way.

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

Carbon Tanzania has a clear grievance policy that is outlined in the PD and was evaluated during validation. The MR states that there were no grievances raised during the monitoring period, and during site visit interviews no individuals stated they had any grievances with the project. Individuals interviewed said they had no issues with the project, and if they ever did, they would feel comfortable raising them with project staff. As there were no grievances logged during the monitoring period, the verification team is unable to determine if the process was implemented appropriately. However, based on site visit interviews and the grievance procedure in place the verification team is confident that any future grievances raised would be handled appropriately.

4.3.9 Worker Relations (G3.9 – G3.12)

Opportunities for community members to participate in orientations and trainings as well as capacity building activities were available during the monitoring period. Site visit interviews and observations substantiate that there were multiple trainings through CT, Tuunange, and other project partners with village government, VGS officers, COCOBA members, and carbon champions that occurred during the monitoring period. Individuals stated that the trainings were helpful and taught them valuable information. COCOBA members stated that the trainings were very valuable to them and for their businesses, and that they would like even more trainings to continue to grow their businesses. VGS officers spoke of attending the Pasiansi Institute, where they received military/ranger training from professionals. The MR states that the capacity building that is happening is occurring in exciting project-independent structures (i.e., the village governments), and therefore the benefits will last beyond the project lifetime. Based on the supporting evidence provided and observations made during the site visit, the verification team is reasonably assured that there is substantial capacity building occurring.

The MR states that all community members are encouraged to apply for open positions, and that all employees of the Ntakata REDD project area were employed from the project area during this period. The limited number of female employees is a result of cultural preferences and not unfair

hiring practices. The verification team spoke with two female VGS officers who said the hiring process was the same for women and men. The female VGS believe more women should apply so that there is a balanced number. The verification team also spoke with the female community finance officer. The MR states that there a significant portion of village leadership are women, and the verification team spoke with several of these leaders. Most of the COCOBA members are also women. Site visit interviews substantiate that community members are given preference for employment within the project and that there is equal opportunity for individuals to apply for positions if desired.

MR Section 2.3.15 states the Project Proponent adheres to applicable labor laws and regulations and that employees are informed of their rights during employee orientation. Evidence of how Carbon Tanzania ensures compliance with Tanzanian Law was provided to the verification team.

The MR states that no occupational safety incidents were reported during the monitoring period. Potential risks to workers include vehicle accidents, insect or snake bites, as well as conflict related violence during enforcement operations. Interviews with VGS substantiate that they are aware of the risks associated with their work and how to handle dangerous situations. The biggest danger they mentioned was the Secuma invaders. Site visit interviews substantiate that VGS officers received trainings during the monitoring period.

Based on the supporting evidence reviewed and observations made during the site visit, the verification team is reasonably assured that the relationship between workers and the project upholds the intent and design presented in the validated project description.

4.3.10 Management Capacity (G4.2 – G4.3)

Information presented in the MR and provided to the verification team through supplemental materials substantiates the current project management team has demonstrated their expertise and ability to implement and manage this project over an extended period, and appropriate provisions exist to ensure the key technical and management skills are in place to continue to manage the project successfully over the project lifetime.

The verification team reviewed supplemental materials and conducted interviews with community leaders and members that substantiated the Project Proponent is taking appropriate steps to assist community groups to improve key technical, managerial, and governance skills that should help ensure continued local community involvement in project implementation over the project lifetime.

The Project Proponent is identified as the organization responsible for financial implementation. Section 2.4.4 of the MR states the Project Proponent is an established company with a sound financial basis for operations over the project lifetime. The verification team reviewed financial information provided by the Project Proponent and confirmed the information provided satisfactorily demonstrated the financial health of the implementing organization is adequate to support project implementation.

Section 2.4.5 of the MR attests the Project Proponent and its partners are not complicit in any form of corruption. Interviews and discussions with the Project Proponent, project management staff, Village and District Government representatives and community members did not identify any concerns that the project or project staff are complicit in any form of corruption. Community

members interviewed confirmed that projects they have requested and prioritized to be funded through the REDD revenues are being delivered as anticipated, and the Villages receive postings about the project governance and what has been done with the money received. In conclusion, the verification team is reasonably assured that the project has the capacity to implement the project in accordance with the PD.

4.3.11 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)

The MR states that no commercially sensitive information is included in the MR document but supporting documents including commercially sensitive information will not be made publicly available. The verification team substantiates the Project Proponent's assessment that the monitoring report does not deliberately exclude commercially sensitive information.

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

The verification team reviewed the monitoring report and supplemental documentation for information on the actions taken and measures implemented by the project proponent to protect the rights of Indigenous Peoples, communities, and other stakeholders. The MR states that the Village Land Use Plans (VLUPs) are the basis for understanding tenure rights in the project zone, including both statutory and customary rights. It was evident during site visit interviews that the communities understand and recognize the VLUPs. The project has helped support the village governments by assisting with the implementation of VLUPs. During site visit interviews with project staff, Village Council representatives, and community members there was no evidence that property rights are not being recognized, respected, and supported. The VLUPs adequately secure statutory rights.

MR Section 2.5.2 outlines meetings held with District and Village stakeholders from June 2016 through September 2018, prior to and leading up to the signing of contracts. The listed consultation meeting summaries are generally consistent with the list of meetings identified in Section 2.5.3 of the validated PD, with apparent correction of one date and addition of one set of meetings not included in the PD. Free, Prior, and Informed Consent was established by the validated PD through signing of project contracts by Village Governments as representatives of villagers. The MR states that the project has and will continue to provide appropriate compensation to the affected parties based on the contractual obligations with the Village and District Governments. The verification team reviewed the evidence of financial transfers provided which supports the statements made in the MR that the project compensates the affected villages. A breakdown of payments made was provided to the VVB, which is supported by the decisions made during the steering committee meetings about dispersing funds.

MR Section 2.5.3 is consistent with PD Section 2.5.4 in stating that project activities did not involve any involuntary removal or relocation of property rights holders from their lands. Site visit interviews with Village Government representatives and community members substantiated the participatory nature used in developing and implementing the VLUPs and that the project does not force them to relocate activities important to their culture or livelihood. There was no evidence during the site visit that there was involuntary removal of property rights holders from their land.

MR Section 2.5.4 identifies illegal activities that could have negative effects on the project that are the same as those identified in the PD. The MR states these issues were addressed through the

employment and training of VGS, which was identified as the project's core activity. Site visit interviews with VGS staff and government representatives substantiate that training and deployment of VGS occurred during the monitoring period. A demonstration of the mobile devices used to document illegal activities found by VGS was shown to the verification team during the site visit. During interviews it was stated that now that the community better understands and is more aware of the VLUPs, most individuals caught doing illegal activities are invaders and not from the project area. The activities of the VGS are believed to be effective in reducing the threat of illegal activities that could affect the project's impacts.

The VLUP process has resolved any land disputes that previously affected the project area. Site visit interviews substantiated that the VLUPs were created in a participatory manner. During site visit interviews there was no evidence of any ongoing conflicts or disputes between community groups and the project, even when directly prompted. Based on the evidence reviewed and observations made during the site visit, the verification team is reasonably assured that the project has protected the rights of Indigenous Peoples, communities and other stakeholders in accordance with CCB standards and the validated PD.

4.3.13 Legal Status (G5.6)

A list of laws and regulations considered relevant to the project are provided in Section 2.5.6 of the MR and are the same laws identified in the PD. The MR and PD provide a summary for the relevance of each of these laws and regulations to the project, and several identify the applicable law or regulation as setting standards or basis for actions undertaken or followed by the project. There were no changes in national or local laws during the monitoring period. The MR contains a definitive statement that the project continues to be in compliance with all national and local laws and regulations that are relevant to the project activities. Site visit interviews with members of the district government substantiated that the project is not out of compliance with any laws.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

Aster Global conducted an intensive review of all input data, parameters, formulae, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS Standard, the validated PD, and VM0007. Data with associated conversion factors, formulae, and calculations were provided by the Project Proponent in spreadsheet format to ensure all formulae were accessible for review. The verification team recalculated subsets of the analyses to confirm correctness and assess if data transposition errors occurred to achieve a reasonable level of assurance and to meet the materiality requirements of the project, as required by the VCS Standard. The Project Proponent also provided answers to questions on calculations to ensure the verification team understood the approach and could confirm its consistency with VM0007 and the PD.

An overview of the data and parameters monitored, along with verification team findings, are included in the table below. This is not an exhaustive list of all monitored parameters that are available for verification, but all were data-checked as part of the comprehensive desktop review:

Data Unit / Parameter	Accuracy of GHG emission reductions and removals	Whether methods and	Appropriateness of default values
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		formulae set out in the PD have been followed	
$\Delta C_{BSL,PA,unplanned}$ (t CO ₂ -e)	The verification team confirmed that the validated parameter value was applied during this monitoring period and that the baseline period has not expired. The validated value of this parameter for the 1-year monitoring period is 783,117 tCO ₂ e.	This parameter was derived from the validated baseline as described in the PD.	Not applicable.
$\Delta CP,Def,i,t$ (t CO ₂ -e)	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 271,144 tCO ₂ e.	This parameter was calculated in-line with the validated PD and VM0007 methodology.	Not applicable.
GHGP-E,i,t (t CO ₂ -e)	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 17,929 tCO ₂ e.	This parameter was calculated in-line with the validated PD and VM0007 methodology.	Not applicable.
$\Delta CP,LB$ (t CO ₂ -e)	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 336,075 tCO ₂ e.	This parameter was calculated in-line with the validated PD and VM0007 methodology.	Not applicable.
$\Delta CLK-ASU-OLB$ (t CO ₂ -e)	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 18,900 tCO ₂ e.	This parameter was calculated in-line with the validated PD and VM0007 methodology.	Not applicable.
$\Delta CLK-AS,unplanned$ (t CO ₂ -e)	The verification team confirmed that the validated parameter value was applied correctly during this monitoring period and that the baseline period has not expired. The calculated value of this parameter for the 1-year monitoring period is 18,900 tCO ₂ e.	This parameter was derived from the validated baseline as described in the PD.	Not applicable.
NER _{REDDERROR,i}	The verification team confirmed that the validated parameter value was applied during this monitoring period and that the baseline period has not expired. The validated value of this parameter for the 1-year monitoring period is 25.1%.	This parameter was derived from the validated baseline as described in the PD.	Not applicable.

For this monitoring period, the project relied on the network of forest inventory plots and resulting analyses confirmed at validation and allowed by VCS Standard v4.1. To monitor deforestation in the project area and leakage belt, the project conducted a remote sensing analysis as described in Section 3.1.3 of the Monitoring Report v4.0 (17 October 2022). The verification team acquired multispectral satellite imagery to review for disturbance or deforestation, in addition to ground-truthing efforts from the site visit. Sentinel 2 sensor data was downloaded for the beginning and end of the reporting period to monitor the project area and detect any land cover changes. The project conducted a Participatory Rural Appraisal (PRA) in 2021, which was used to determine if forest degradation was occurring within the project area and determine the level of immigration. The verification confirmed the results of the PRA through on-site interviews and a review of supporting documentation.

The verification team observed analysis methods during a calculation walkthrough meeting with the Project Proponent where the features of VM0007 were discussed. It was confirmed that the project's on-going analysis methods for monitoring conform with the methodology. The verification team reviewed the monitoring period quantification results independently and confirmed that data sources are suitable and in compliance with VM0007 requirements.

Uncertainty calculations were reviewed in detail as prescribed by the methodology and confirmed. As uncertainty was 25.1%, the project appropriately applied an uncertainty deduction for this monitoring period.

The methods and formulae set out in the PD for calculating baseline emissions, project emissions, and leakage were confirmed. The total end of the monitoring period carbon stocks in all project activities for all relevant pools resulting from carbon stock changes were correctly quantified. Where ranges of parameters or other types of formulaic uncertainties exist, appropriately conservative values were used in data analysis.

In conclusion, the quantification methods for GHG emission reductions and removals have been performed correctly and in accordance with the validated PD and VM0007.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

During this verification assessment, the evidence provided by the Project Proponent was sufficient in both quantity and quality to support the determination of GHG emission removals reported by the project. Throughout the verification, the Project Proponent demonstrated a commitment toward conservativeness and took all measures appropriate to ensure the reliability of evidence provided.

The threshold for materiality with respect to the aggregate of errors, omissions and misrepresentations relative to the total reported GHG emission reductions and/or removals was met for this project as defined in the Verification Sampling Plan. Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3). As defined by VCS Version 4.4, the materiality was 1% for this large project.

The evidence provided to determine emission reductions reported in the MR included values, notations, units, and sources. This evidence has been cross-checked with supplied emission reduction calculation spreadsheets. The procedure for data recording, transfer, and final storage

was also verified and found to be in compliance with the monitoring plan outlined in the PD. The verification team confirmed through cross checks that adequate monitoring mechanisms are in place, where the required parameters need to be monitored.

The verification team was provided access to the project's series of monitoring worksheets, where monitoring data is compiled for quantification and reporting. These tools ensure accurate information flow for monitoring efforts. Section 3.1.3 of the MR provides additional detail on project data management methods and structure.

4.4.3 Non-Permanence Risk Analysis

The Ntakata Mountains REDD Project Monitoring Report utilized the VCS AFOLU Non-Permanence Risk Tool to assess internal, external, and natural risk and mitigation measures for minimizing risk. The verification team reviewed the Non-Permanence Risk Report following VCS AFOLU Requirements Section 3.7.3 and confirmed that the project adheres to the requirements. The verification team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the Project Proponent. Each risk factor was thoroughly assessed for conformance. Any identified NCR and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix B.

Risk Factor	Rationale & Quality	Conclusion
Internal Risks		
Project Management	The management team includes individuals that have the necessary skills and experience to implement all project activities. The Project Proponent has successfully managed projects that have generated GHG credits. During the site visit, the verification team confirmed that the Project Proponent has an office in Arusha and is able to travel to the project site in less than a day of travel. The verification team confirmed that the VLUPs in place qualify as adaptive management.	A risk rating of -2 is appropriate given the rationale provided and all statements made are substantiated.
Financial Viability	Financial documents provided demonstrate cash flow breakeven is 4 years or less from the current risk assessment.	A risk rating of 0 is appropriate given the rationale provided.
Opportunity Cost	The project baseline is subsistence driven and project activities have shown net positive community impacts. A contract provided to the verification team substantiates that the project is protected by a legally binding commitment to continue management practices.	A risk rating of -2 is appropriate given the rationale provided.
Project Longevity	There is a legal agreement in place that continues the management practice for 30 years.	A risk rating of 15 is appropriate given the rationale provided.
Total Internal Risks		The project has a total Internal Risk score of 11 .
External Risks		

Land Tenure	Individuals have rights to resource access, but the government retains the right to ownership. A contract provided to the verification team substantiates that the project is protected by a legally binding commitment to continue management practices.	A risk rating of 0 is appropriate given the rationale provided.
Community Engagement	The project has received CCB validation/verification demonstrating exceptional community benefit.	A risk rating of -5 is appropriate given the rationale provided.
Political Risk	Tanzania is engaged in the World Bank Forest Carbon Partnership Facility and is implementing REDD+ readiness activities. The Governance Score is -0.55	A risk rating of 2 is appropriate given the rationale provided.
Total External Risks		The project has a total External Risk score of 0 .
Natural Risks		
Natural Risk	Fire was identified as the most significant natural risk. The verification team confirmed the LS based on evidence provided and confirmed that mitigation is in place through site visit observations. Earthquakes were also identified as a natural risk. The verification team confirmed the LS was appropriate based on the Project Proponent's justification.	A risk rating of 2 is appropriate given the rationale provided.
Total Natural Risks		The project has a total Natural Risk score of 2 .
Overall Risk Rating = 13 Non-Permanence Risk Rating = 13%		

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

The verification team reviewed the MR and PD to evaluate the actions taken to disseminate the results of the Monitoring Plan during this verification period against the actions described in the PD and CMP. The verification team confirmed the MR Summary in Swahili is available on the Verra project page. Site visit interviews with village government leaders, members, and WMA and Village Council representatives confirmed that copies of the MR summary were distributed, and the verifiers saw a copy in some of the village government offices. Additionally, the verification team confirmed through interviews that the project documentation was distributed to the district governments. Review of supplemental support documents, along with site visit interviews and observations, confirm the results of the community monitoring for this verification were disseminated in accordance with the validated PD. The verification team is reasonably assured that the results of climate monitoring were disseminated in accordance with the validated PD.

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

The PD identifies the following measures as needed and designed for adaptation:

- Land tenure and planning to provide the most basic and useful adaptations to climate change.
- Diverse livelihoods, especially attained through education, which are not reliant on exploiting the local natural resource base.
- Investment in health facilities and interventions to protect communities against future health issues compounded by climate change.
- Climate smart and adaptive agriculture and grazing regimes.
- Investment and training in good governance and institutions.

Site visit interviews and observations substantiated that VLUPs were implemented during this monitoring period, trainings on good governance occurred, carbon champions engaged in educating the communities, and VGS officers worked to protect the forest reserves. New health facilities built or being built were observed during the site visit, and the verification team spoke with several individuals who spoke about the health insurance that everyone in the project received. The activities identified and substantiated as having been implemented or initiated during the period covered by the verification have been determined to be delivering the intended results.

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

Review of supplemental support documents together with site observations and site interviews substantiate that the actions taken, as summarized in GL1.3 findings, are appropriate measures for assisting the project communities and biodiversity adapt to the probable impacts of climate change.

4.5 Community

4.5.1 Community Impacts (CM2.1)

Section 4.1.1 of the MR outlines the impacts, type of benefit/risk, and change in well-being for each of the identified community groups, including all 8 villages, women and women's groups, and VGS. One change from the PD which has been included as a PD deviation is that the project no longer tracks improved reproductive health, but rather access to healthcare through health insurance.

Site visit interviews and observations substantiated these impacts, including health clinics under construction, school classrooms under construction and completed, demonstrations and conversations about the health insurance communities received, and conversations and patrols with VGS officers. All change in well-being for community groups are positive.

Review of training logs, observations of clinics and schools, as well as conversations about VLUPs during the site visit all support the conclusion that impacts on community groups are being accurately assessed by the project.

4.5.2 Negative Community Impact Mitigation (CM2.2)

The main negative impact mentioned in the MR is the availability of new agricultural land over time. The project has mitigated this through the introduction of climate smart agriculture techniques and creating a more vibrant local economy for alternative livelihoods.

During site visit interviews, individuals that were asked stated that they did not believe availability of agriculture land was an issue. Many of the VLUPs have areas designated for agriculture which includes room for growth. The verification team spoke with several members of COCOBAs and saw multiple examples of alternative livelihoods that are a result of project activities.

Based on the supporting evidence reviewed and observation made during the site visit, the verification team is reasonably assured that mitigation actions were implemented in accordance with the validated project description.

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

The monitoring report states the net well-being impacts of the project are positive for all community groups with positive impacts including improved livelihoods through improved agriculture, employment, income, increased access to and quality of education, improved access to health care including reproductive health services, reduced land conflict, and increased resilience in response to environmental shocks.

Site visit interviews and observations substantiated the net positive benefits from project activities, including diversified income through COCOBAs, new and upgraded school classrooms, new and upgraded clinics, health care for all in the project area, and implementation of the VLUP through VGS patrols. Individuals that were asked stated that they believed their lives are better now compared to before the project because of all the benefits listed.

The one potential negative impact is lack of access to new agriculture land; however, this would mostly impact new migrants. Individuals interviewed stated that they believed the VLUPs designated enough areas for agriculture, including room for expansion, and that this was not an issue. VGS officers states that there had been no conflicts from not having enough land in the VLUPs.

With the positive impacts substantiated for the community groups and mitigation implemented for potential negative impacts, the overall net impact of project activities on community groups is positive.

4.5.4 Protection of High Conservation Values (CM2.4)

The High Conservation Values identified in the PD related to community well-being are village water sources, “Matambiko” spiritual sites, and beekeeping/honey hunting areas. The MR states that HVCs related to community well-being are not negatively impacted by the project, but in fact protected as designations in VLUPs. During the site visit, one of the “Matambiko” spiritual sites was visited by the verification team. It was clear from site visit interviews and observations that HCVs related to community well-being are important to the communities and protected by project activities through implementation of the VLUPs and tracking of illegal activities. Based on the evidence

reviewed and the site visit observations, the verification team is reasonably assured that no HCVs have been negatively affected by the project.

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

Other stakeholders identified in Section 4.3.1 of the PD include the Tanganyika and Mpanda District Governments. The MR states there are no anticipated negative impacts to these stakeholders, so direct mitigation was not necessary. The verification team substantiated through site visit interviews with representatives of the District Governments that the project did not create any identified or known negative impacts on the District Government that would have required mitigation. Interviews with members of the district government confirm that the district believes the project has had positive impacts. There were no negative impacts identified, and therefore the verification team agrees the net impact of the project on other stakeholders is positive.

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

The monitoring plan results presented in the MR cover each of the activities identified by the Community Monitoring Framework presented in the validated PD and in the Community Monitoring Plan (CMP). The dates, frequency and sampling methods used match what was outlined in the PD. For activities that were monitored during the current monitoring period, supporting evidence was provided demonstrating how the activity was monitored and results of the monitoring. Evidence provided included training logs for good governance and VGS trainings; logs of individuals who interacted with carbon champions and their level of understanding; reports from VGS patrols documenting poaching incidents, wires and snares removed, agricultural clearing land incidents, and illegal timber harvesting; revenue balance sheets showing village payments; COCOBA membership lists and grants provided; balance sheets for health insurance payments; and a letter from the district government containing a statement on immigration in the project area.

Site visit observations and interviews substantiated the supporting evidence provided for the community monitoring results presented in the MR.

The MR states that HCVs related to community well-being are all located within the forest, and therefore all data from forest monitoring, including deforestation analysis, forest by-law enforcement, patrol data, and reporting of illegal activity serve as direct indicators on the effectiveness of the improved forest management measures are having on maintaining or enhancing community well-being HCVs. Site visit observations substantiate that forest protection and monitoring contribute to the maintenance and enhancement of HCVs related to community well-being.

PD Section 4.5.3 identifies risks associated with participation in the project as: some villagers may dedicate an amount of time to the project that is not commensurate with the benefits they individually receive; and women will be excluded from participating in some activities due to cultural barriers and existing gender imbalances (such as in the Village Government for example). Community monitoring results presented in the MR along with observations from the site visit substantiate that the risks associated with participation in the project are effectively being managed and avoided. Meetings with village government ensure they understand that project benefits go to the community as a whole. The presence of women in some of the village governments and the percentage of COCOBAs that are female-lead show that women are not being excluded from

participating in project activities. Review of supplemental project documents, site visit observations, and site visit interviews substantiate that the project continues to utilize the participatory process, that community members are kept informed of the potential risks, and that the project has implemented or initiated appropriate measures to manage the identified risks.

The MR states that during the monitoring period, women continued to be employed as carbon champions which provided direct employment opportunities and allowed them to be seen in positions of leadership. Additionally, there are members of the village governments who are women and a significant number of COCOBAs are led by women. Site visit interviews and observations, including individuals with women in village governments, female VGS officers, and women who run COCOBAs support the assertions made by the project that the project generates net positive impacts on the well-being of women.

Based on the supporting evidence reviewed and observations made during the site visit, the verification team is reasonably assured that community monitoring was carried out in accordance with the validated PD.

4.5.7 Community Monitoring Plan Dissemination (CM4.3)

The MR states that a summary of the monitoring plan was translated to Swahili and disseminated to the community groups at validation. Monitoring results were communicated during bi-annual meetings. During the site visit, the verification team observed copies of the Monitoring report available in village offices as well as results from monitoring posted in public places. The MR and summaries are available on the Verra website.

The verification team reviewed summaries of the meeting minutes and confirmed results of monitoring were discussed. The verification team is reasonably assured communities have access to project information.

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

The MR states that increasing capacity and knowledge of community members in the short term will create long term benefits. Additionally, revenues from the sale of verified emissions reductions will provide funds for continued community development. Attendance logs were provided for good governance trainings, VGS trainings, and carbon champion interactions, all of which demonstrate that capacity building occurred during the monitoring period. In addition, health insurance was provided for 4,400 households. Review of project documentation coupled with site visit interviews and observations substantiates an overall conclusion the project is on track to generate long-term, net positive well-being benefits for smallholders/community members.

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

PD Section 4.5.3 identifies risks associated with participation in the project as: some villagers may dedicate an amount of time to the project that is not commensurate with the benefits they individually receive; and women will be excluded from participating in some activities due to cultural barriers and existing gender imbalances (such as in the Village Government for example).

Community monitoring results presented in the MR along with observations from the site visit substantiate that the risks associated with participation in the project are effectively being managed and avoided. Meetings with village government ensure they understand that project benefits go to the community as a whole. The presence of women in some of the village governments and the percentage of COCOBAs that are female-lead show that women are not being excluded from participating in project activities.

Review of supplemental project documents, site visit observations, and site visit interviews substantiate that the project continues to utilize the participatory process, that community members are kept informed of the potential risks, and that the project has implemented or initiated appropriate measures to manage the identified risks.

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

Two marginalized and/or vulnerable community groups were identified within the project zone: poor households and women in the village. The MR states there are no negative impacts anticipated for either community group, implying a net positive impact. The MR also identifies potential risks to the groups but offers a solution to mitigate risks.

Review of project documentation, site visit observations, and site visit interviews substantiate the project is generating net positive benefits on the well-being of poor households and women, has identified and has taken steps to address risks that might prevent benefits from going to these groups. Appropriate mitigation measures outlined to address project risks in MR 4.1.2 were substantiated as providing benefits to poorer households and women.

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

The MR states that during the monitoring period, women continued to be employed as carbon champions which provided direct employment opportunities and allowed them to be seen in positions of leadership. Additionally, there are members of the village governments who are women and a significant number of COCOBAs are led by women. Site visit interviews and observations, including individuals with women in village governments, female VGS officers, and women who run COCOBAs support the assertions made by the project that the project generates net positive impacts on the well-being of women.

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

The verification team reviewed spreadsheets and supporting evidence with details demonstrating that funds were distributed to communities during the monitoring period. Based on interviews conducted during the site visit with village leadership and representatives from the Steering Committee along with the supporting documentation provided by the Project, the verification team is reasonably assured that the Benefit Sharing Plan as described in the validated PD and agreed to by the participating communities was followed.

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

MR Section 4.4.5 identifies the involvement of CT, its partners, District Governments, and Village Governments in the project governance and implementation. Site visit interviews substantiate the

effective participation of community members in committees and participatory meetings for developing the VLUPs and for other community involvement in the project. Site visit interviews substantiate the project has used the existing democratic institutions in place within the communities to ensure smallholders/community members are represented by elected representatives for project decision making and implementation. The steering committee formed for the project was substantiated as including elected village leaders from each of the eight villages. Site visit interviews determined the prevalent belief in the communities that community members were able to actively participate politically with the governance structures that decide how to allocate the project funds.

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

Supplemental documentation provided to the verification team along with observations during the site visit substantiate that capacity development for the communities occurred during the monitoring period. Training logs were provided for the good governance trainings that occurred with village government during the monitoring period. When on the site visit, VGS officers demonstrated their use of the SMART system to collect data during patrols. Site visit interviews confirmed that other trainings occurred for COCOBA members and contributed to their businesses.

Site visit interviews, site observations, and review of supplemental documentation substantiate the project is developing the capacity of community members, relevant local organizations, and local government institutions to participate effectively and actively in project design, implementation, and management.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B2.1)

MR Section 5.1.1 presents information for four biodiversity parameters: maintenance of forest cover, maintenance of offsite forest cover, maintenance of native tree diversity, and eastern chimpanzee habitat suitability. PD Section 5.2.1 provides a summary of biodiversity indicators identified for monitoring along with monitoring and estimation procedures, and states that details are provided in the Biodiversity Monitoring Plan that accompanied the PD.

The verification team reviewed the forest change analysis conducted and did not find evidence that the analysis was inaccurate. The BMP did not require re-inventory of forest trees during the monitoring period, and so the assessment of areal coverage of forest is a reasonable method for estimating predicted change in native tree diversity. The VVB reviewed the Chimpanzee Suitability Model and confirmed the suitability ratings are appropriately reported. The verification team did not find evidence that the project's assessment of changes in biodiversity resulting from activities in the project zone are not accurate.

4.6.2 Mitigation Actions (B2.3)

The PD identifies the main threats to megafauna as habitat fragmentation and loss of landscape connectivity. The MR states that addressing habitat fragmentation and loss of landscape connectivity forms the fundamental design of the project. The implementation of the VLUPs helps

to mitigate the main threats to biodiversity and HVCs in the project area by protecting the forest reserves and reducing illegal activity such as poaching and fires.

Site visit observations and interviews substantiated that there are no negative impacts on biodiversity as a result of project activities, and that the implementation of VLUPs effectively mitigate the main threats to biodiversity and HCVs.

4.6.3 Net Positive Biodiversity Impacts (B2.2)

Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario. Site visit observations and interviews and review of remote sensing data substantiate that while some forest loss occurred during this verification period, the amount of forest lost is less than what would have occurred in the baseline scenario. The verification team substantiated through review of supplemental documentation and additional clarification from the Project Proponent that habitat suitability index for Eastern Chimpanzees increased through implementation of project activities during this verification period. As described in Section 4.6.2 of this report, the main threat to megafauna is identified as habitat fragmentation and loss of landscape connectivity, though this threat is not described as being caused by implementation of project activities. This threat has been reported to be mitigated through the design and implementation of VLUPs by the Village Governments during this verification period. Given the substantiated absence of any identified or anticipated negative biodiversity impacts, the verification team substantiated through site visit interviews and observations and review of supplemental documents that the actions taken during this verification period had positive impacts. The result is a net positive impact on biodiversity for this verification period.

4.6.4 High Conservation Values Protected (B2.4)

The PD identifies eight threatened mammal species and seven threatened bird species as biodiversity HCVs and states that HCVs are not anticipated to be negatively affected. The PD states the absence of negative impacts will be demonstrated through monitoring and reporting of biodiversity indicators identified in the Biodiversity Monitoring Plan (BMP). Section 5.1.4 of the MR states no biodiversity HCVs were negatively affected by the implementation of project activities during this verification period. Site visit interviews and observations substantiated the implementation of VLUPs to set aside forest reserves which contain the identified HCVs. The verification team substantiated that the project has been successful in protecting the forest reserves containing biodiversity HCVs during this verification period.

4.6.5 Invasive Species (B2.5)

The PD and MR attest that no species are grown or introduced as part of project conservation activities. Site visit observations and interviews substantiate the project is focused on forest conservation activities and that no plant species are grown for introduction or planned to be introduced in the project area. The verification team is reasonably assured that no known invasive species have been introduced by the project or are expected to increase as a result of the project.

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

The PD and MR attest that no species will be introduced as part of project forest conservation activities. Site visit observations and interviews substantiate the implementation of the VLUPs which dictate the legally enforceable land uses within the project zone. Although the MR states the project did not use any non-native species, the VLUPs do not preclude the use of crop species that may not be native to the project zone. During the site visit, the verification team found no evidence that non-native species have been introduced in the area due to project activities. The verifiers have concluded that the non-native crop species used for agriculture previously used will not pose harm to the region's environment.

4.6.7 GMO Exclusion (B2.7)

The MR and PD attest the project uses no GMOs to generate GHG emissions reductions or removals and states that GMOs are illegal in Tanzania. Site visit observations and interviews substantiate GHG emissions reductions and removals are planned to be generated through conservation and protection of existing forests. The verification team is reasonably assured that these activities do not and will not use GMOs to generate GHG emission reductions or removals.

4.6.8 Inputs Justification (B2.8)

The MR and PD list several fertilizers that are used by farmers in village agricultural areas. Through additional clarification from the Project Proponent, the verification team determined that these fertilizers are not used as a part of any project activities. Site visit interviews and observations substantiate that the project does not use fertilizers, chemical pesticides, or herbicides in project activities. No actual or planned use of agricultural inputs was identified during the site visit.

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

The MR identifies deforestation due to leakage outside the project area as a potential negative offsite biodiversity impact, consistent with the PD. Site visit interviews and observations did not identify any additional negative offsite biodiversity impacts and substantiate the project has adequately identified all potential offsite biodiversity impacts. Additional clarification from the Project Proponent and site visit observations and interviews substantiate the Project Proponent supported the development of VLUPs in neighboring regions/villages during this verification period. The verification team determined the Project Proponent's actions taken to mitigate the identified negative offsite biodiversity impact during this verification period were appropriate.

4.6.10 Net Offsite Biodiversity Benefits (B3.3)

Section 5.1.3 of the MR states the net impacts on biodiversity from project activity are positive when compared to the baseline case and are dependent on effective protection of forest cover. The verification team substantiated through review of remote sensing imagery and supplemental documentation that the implementation of project activities has reduced the amount of deforestation when compared to the baseline case. As documented in Section 4.6.9 of this report, negative biodiversity impacts were appropriately identified and mitigated during this verification. The positive benefits associated with reduced forest loss and the mitigation of identified negative impacts result in net-positive offsite biodiversity impacts.

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

Section 5.4.1 of the PD states all biodiversity indicators are identified and addressed in the separate Biodiversity Monitoring Plan (BMP). Section 5.3.1 of the MR contains the Biodiversity Monitoring Plan which includes the anticipated impact, indicator, area monitored, sampling method, frequency of monitoring, responsibility to monitor, and results. The dates, frequency, and sampling methods are in line with the validated PD. The MR presents the monitoring results from the anticipated impacts outlined in the PD and BMP. Several impacts are monitored through an assessment of forest cover change via satellite imagery. The maintenance of native tree diversity was not monitored during the reporting period. The Chimpanzee habitat suitability index was evaluated during the monitoring period. The remote sensing analyses were reviewed as part of the VCS review and reporting of results confirmed.

There are several HCV species identified in the PD that are tracked via the BMP. The MR states that forest cover is tied to the well-being of HCV species. The relatively low level of forest cover loss during the monitoring period indicates that habitat for HCV species within the project area is not being threatened and the project is protecting these species. The verification team reviewed and confirmed results of the forest cover change analysis conducted.

Based on the supporting evidence reviewed and observations during the site visit, the verification team is reasonably assured that biodiversity monitoring was carried out in accordance to the validated project description.

4.6.12 Biodiversity Monitoring Plan Dissemination (B4.3)

The MR states that a summary of the monitoring plan was translated to Swahili and disseminated to the community prior to validation. Monitoring results are communicated through meetings with the Village Governments, and copies of the monitoring results were presented to the district governments. The verification team reviewed sample minutes of steering committee meetings and confirmed results of forest monitoring were discussed. During the site visit, the verification team noted that copies of the MR and project documents were available in the village offices. The verification team did not find evidence that biodiversity monitoring results were not disseminated in accordance with the validated PD.

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

The verification team reviewed Section 5.4.1, and with additional clarification from the Project Proponent determined the trigger species population trends identified are in accordance with those identified in the PD. Site visit interviews and observations and additional clarification and supplemental documentation provided by the Project Proponent substantiate the protection of forest areas needed to maintain or enhance trigger species population. The verification team determined the measures taken are appropriate and should maintain or enhance the population status of each trigger species in the project zone and reduce threats to them.

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

Biodiversity Monitoring Plan Section 7 identifies four indicators for monitoring focused on monitoring change in forest cover in the project area and inside the leakage belt, monitoring tree

species richness, composition, and relative basal area, and monitoring habitat suitability modeled for chimpanzees. Biodiversity Monitoring Plan Section 3 provides justification for monitoring these indicators. MR Section 5.4.1 justifies use of the forest cover indicators for inferring impacts on identified trigger species based on the CCBA v3 GL3. Review of criteria for GL3 in CCB Standards v3.1 confirms this is allowable under the CCB Standards. Site visit observations and interviews substantiate the implementation of the VLUPs and patrolling by the VGS to help enforce the protection of the areas set aside as forest reserves from encroachment, tree-cutting, and poaching. Based on the use of indicators focused on demonstrating reduction in rate of deforestation as the means for demonstrating the effectiveness of measures at maintaining or enhancing the population status of trigger species, it can be reasonably concluded that the actions taken by the project thus far are having the desired effect.

4.7 Additional Project Implementation Information

This section is not applicable.

4.8 Additional Project Impact Information

The project has been able to demonstrate impacts to all CCB indicators as mentioned throughout this report, in addition to achieving CCB Gold Level status. 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

After a site inspection and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Ntakata Mountains REDD Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0007), and the validated Project Description (PD). Aster Global confirms The Ntakata Mountains REDD Project 3rd Monitoring Report (Version 4.0, dated 17 October 2022) has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, reasonable level of assurance, and PD implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Third Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions the Ntakata Mountains REDD Project 3rd Monitoring Report (Version 4.0, dated 17 October 2022) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, Aster Global asserts the project complies with the criteria for projects set out in the Third Edition of the CCB Standards to achieve Gold Level distinction for Climate, Community, and Biodiversity.

The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in the net emissions or removals of 475,144 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 19 May 2021 – 18 May 2022 – 1 year). This value is gross of the 13% (61,769 t CO₂e) buffer withholding, based on the non-permanence risk

assessment tool, and associated leakage allocation. This results in 365,535 t CO₂e of credits eligible for issuance as VCUs.

Monitoring period: 19 May 2021 to 18 May 2022

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)	Buffer Credits (tCO ₂ e)
19 May 2021 – 01 January 2022	487,034	179,780	11,754	227,333	38,415
01 January 2022 – 18 May 2022	296,083	109,293	7,146	138,202	23,354
Total	783,117	289,073	18,900	365,535	61,769

APPENDIX A: DOCUMENTS LIST

Document Name	Date Received
Ntakata_2022_VCS-Monitoring-Calcs_2022-08-31.xlsx	September 25, 2022
Josera_Signed ERPA_FINAL.pdf	September 25, 2022
Ntakata - Immigration.pdf	September 25, 2022
Ntakata Continued Participatory Rural Appraisal Log Sheet (2022).pdf	September 25, 2022
Bujombe Village Champion sheets.pdf	September 25, 2022
Kagunga village champion sheet.pdf	September 25, 2022
Kapanga Village Champion sheets.pdf	September 25, 2022
Katuma Village Champion sheets.pdf	September 25, 2022
Lugonesi Village Champion sheets.pdf	September 25, 2022
Lwega Village Champion sheets.pdf	September 25, 2022
Mpembe Village Champion sheets.pdf	September 25, 2022
Mwese Village Champion sheet.pdf	September 25, 2022
Jumiminta Village Governance training list.pdf	September 25, 2022
Kagunga Village Governance training list.pdf	September 25, 2022
Kapanga Village Governance training list .pdf	September 25, 2022
Katuma Village Governance training list.pdf	September 25, 2022
Lugonesi Village Governance training list.pdf	September 25, 2022
Lwega Village Governance training list.pdf	September 25, 2022
Mpembe Village Governance training list.pdf	September 25, 2022
Mwese Village Governance training list.pdf	September 25, 2022
Kagunga Village Patrol Reports 5-2021-5-.pdf	September 25, 2022
Katuma Village Patrol Reports 5-2021 - 5.pdf	September 25, 2022
Lugonesi Village Patrol Reports 5- 2021 .pdf	September 25, 2022
Lwega Village Patrol Reports 5-2021 - 5-2022..pdf	September 25, 2022
Mpembe Village Patrol Reports 5-2021 - 05-2022.pdf	September 25, 2022
Mwese Village Patrol Reports 5-2021 - 5-.pdf	September 25, 2022
VGS employed list.pdf	September 25, 2022
VGS participated other trainings.pdf	September 25, 2022
Ntakata Revenue.xlsx	September 25, 2022
Bujombe - cocoba group.pdf	September 25, 2022
Kagunga - cocoba group.pdf	September 25, 2022
Kapanga - cocoba group.pdf	September 25, 2022
Katuma - cocoba group.pdf	September 25, 2022
lugonesi - cocoba group.pdf	September 25, 2022
Lwega - cocoba group.pdf	September 25, 2022
Mpembe - cocoba group.pdf	September 25, 2022
Mwese - cocoba group.pdf	September 25, 2022
Grants.xlsx	September 25, 2022
ICHIF Balance_2021.pdf	September 25, 2022

ICHIF Katavi.pdf	September 25, 2022
classrooms - mpembe village.jpg	September 25, 2022
classroom 1.jpg	September 25, 2022
classroom 2.jpg	September 25, 2022
classroom 3.jpg	September 25, 2022
classroom 4.jpg	September 25, 2022
classroom 5.jpg	September 25, 2022
classroom 6.jpg	September 25, 2022
classroom 7.jpg	September 25, 2022
2021_2022_NT_AA.zip	September 25, 2022
Chimpanzee_2022.zip	September 25, 2022
LB_2022.zip	September 25, 2022
NT_AA_Overview.jpeg	September 25, 2022
PA_2022.zip	September 25, 2022
Village_Points.zip	September 25, 2022
VLUPs.zip	September 25, 2022
2021_2022_NT_AA.dbf	September 25, 2022
2021_2022_NT_AA.prj	September 25, 2022
2021_2022_NT_AA.shp	September 25, 2022
2021_2022_NT_AA.shx	September 25, 2022
2021_2022_NT_AA.xlsx	September 25, 2022
PA_2022_NF_in_suitable_habitat_2022-09-02_JWF.dbf	September 25, 2022
PA_2022_NF_in_suitable_habitat_2022-09-02_JWF.prj	September 25, 2022
PA_2022_NF_in_suitable_habitat_2022-09-02_JWF.shp	September 25, 2022
PA_2022_NF_in_suitable_habitat_2022-09-02_JWF.shx	September 25, 2022
PA_2022_suitable_habitat_2022-09-02_JWF.dbf	September 25, 2022
PA_2022_suitable_habitat_2022-09-02_JWF.prj	September 25, 2022
PA_2022_suitable_habitat_2022-09-02_JWF.shp	September 25, 2022
PA_2022_suitable_habitat_2022-09-02_JWF.shx	September 25, 2022
LB_2022_F_2022-09-01_JWF.dbf	September 25, 2022
LB_2022_F_2022-09-01_JWF.prj	September 25, 2022
LB_2022_F_2022-09-01_JWF.shp	September 25, 2022
LB_2022_F_2022-09-01_JWF.shx	September 25, 2022
LB_2022_FNF_2022-09-01_JWF.dbf	September 25, 2022
LB_2022_FNF_2022-09-01_JWF.prj	September 25, 2022
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LB_2022_FNF_2022-09-01_JWF.shx	September 25, 2022
LB_2022_NF_2022-09-01_JWF.cpg	September 25, 2022
LB_2022_NF_2022-09-01_JWF.dbf	September 25, 2022
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Lwega.shx	September 25, 2022
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Mpembe.prj	September 25, 2022

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Mpembe.shx	September 25, 2022
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Ntakata.shx	September 25, 2022
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Ntakata_2022_Risk_Report_2022-09-09.xls	September 25, 2022
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LB_2022.zip	October 14, 2022
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NT_Landsat8_062022.tif	October 14, 2022
NT_Landsat8_bandnames_062022.txt	October 14, 2022
PA_2022.zip	October 14, 2022
Village_Points.zip	October 14, 2022
VLUPs.zip	October 14, 2022
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NT_LB_2022_FNF_v3.prj	October 14, 2022
NT_LB_2022_FNF_v3.shp	October 14, 2022
NT_LB_2022_FNF_v3.shx	October 14, 2022
NT_LB_2022_FNF_v3.tif	October 14, 2022
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NT_PA_2022_FNF_v3.prj	October 14, 2022

NT_PA_2022_FNF_v3.shp	October 14, 2022
NT_PA_2022_FNF_v3.shx	October 14, 2022
NT_PA_2022_FNF_v3.tif	October 14, 2022
Ntakata_Financial_Viability_JA_AJ211022.xlsx	October 21, 2022
21025.51_Ntakata_Mtns_Round 1 Findings_TC_Responses_20230112.xlsx	January 17, 2023
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Ntakata_2022_VCS-Monitoring-Calcs_2022-08-31.xlsx	January 17, 2023
Josera_Signed ERPA_FINAL.pdf	January 17, 2023
Ntakata - Immigration.pdf	January 17, 2023
Ntakata Continued Participatory Rural Appraisal Log Sheet (2022).pdf	January 17, 2023
Bujombe Village Champion sheets.pdf	January 17, 2023
Kagunga village champion sheet.pdf	January 17, 2023
Kapanga Village Champion sheets.pdf	January 17, 2023
Katuma Village Champion sheets.pdf	January 17, 2023
Lugonesi Village Champion sheets.pdf	January 17, 2023
Lwega Village Champion sheets.pdf	January 17, 2023
Mpembe Village Champion sheets.pdf	January 17, 2023
Mwese Village Champion sheet.pdf	January 17, 2023
Jumiminta Village Governance training list.pdf	January 17, 2023
Kagunga Village Governance training list.pdf	January 17, 2023
Kapanga Village Governance training list .pdf	January 17, 2023
Katuma Village Governance training list.pdf	January 17, 2023
Lugonesi Village Governance training list.pdf	January 17, 2023
Lwega Village Governance training list.pdf	January 17, 2023
Mpembe Village Governance training list.pdf	January 17, 2023
Mwese Village Governance training list.pdf	January 17, 2023
Kagunga Village Patrol Reports 5-2021-5-.pdf	January 17, 2023
Katuma Village Patrol Reports 5-2021 - 5-.pdf	January 17, 2023
Lugonesi Village Patrol Reports 5- 2021 .pdf	January 17, 2023
Lwega Village Patrol Reports 5-2021 - 5-2022..pdf	January 17, 2023
Mpembe Village Patrol Reports 5-2021 - 05-2022.pdf	January 17, 2023
Mwese Village Patrol Reports 5-2021 - 5-.pdf	January 17, 2023
VGS employed list.pdf	January 17, 2023
VGS participated other trainings.pdf	January 17, 2023
Ntakata Revenue.xlsx	January 17, 2023
Bujombe - cocoba group.pdf	January 17, 2023
Kagunga - cocoba group.pdf	January 17, 2023
Kapanga - cocoba group.pdf	January 17, 2023
Katuma - cocoba group.pdf	January 17, 2023
lugonesi - cocoba group.pdf	January 17, 2023
Lwega - cocoba group.pdf	January 17, 2023

Mpembe - cocoba group.pdf	January 17, 2023
Mwese - cocoba group.pdf	January 17, 2023
Grants.xlsx	January 17, 2023
ICHIF Balance_2021.pdf	January 17, 2023
ICHIF Katavi.pdf	January 17, 2023
classrooms - mpembe village.jpg	January 17, 2023
classroom 1.jpg	January 17, 2023
classroom 2.jpg	January 17, 2023
classroom 3.jpg	January 17, 2023
classroom 4.jpg	January 17, 2023
classroom 5.jpg	January 17, 2023
classroom 6.jpg	January 17, 2023
classroom 7.jpg	January 17, 2023
2021_2022_NT_AA.zip	January 17, 2023
Chimpanzee_2022.zip	January 17, 2023
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PA_2022.zip	January 17, 2023
Village_Points.zip	January 17, 2023
VLUPs.zip	January 17, 2023
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NT_LB_2022_FNF_v3.prj	January 17, 2023
NT_LB_2022_FNF_v3.shp	January 17, 2023
NT_LB_2022_FNF_v3.shx	January 17, 2023
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NT_PA_2022_FNF_v3.tif	January 17, 2023
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CCB_VCS_2022_Monitoring_Report_Ntakata_2022-10-07.docx	January 17, 2023
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Ntakata_2022_Risk_Report_2022-09-09.xls	January 17, 2023
Ntakata_Financial_Viability_JA_AJ211022.xlsx	January 17, 2023

21025.51_Ntakata_Mtns_Round 1 Findings_TC_Responses_20230112.xlsx	January 17, 2023
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Mwese Village Patrol Reports 5-2021 - 5-.pdf	February 1, 2023
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ICHIF Katavi.pdf	February 1, 2023
classrooms - mpembe village.jpg	February 1, 2023
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IMG_1783.HEIC	February 1, 2023
IMG_1784.HEIC	February 1, 2023
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NSSF_Oct 2021.AJ.pdf	February 1, 2023
Payslip_October2021_Alpha.pdf	February 1, 2023
Payslip_October2021_Daria.pdf	February 1, 2023
Payslip_October2021_David.pdf	February 1, 2023
Payslip_October2021_Marc.pdf	February 1, 2023
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Tax Clearance2022.AJ.pdf	February 1, 2023
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ICHIF Katavi.pdf	February 1, 2023
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Mpembe Village Governance training list.pdf	February 1, 2023
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Steering Committee Minutes May 2021.pdf	February 1, 2023
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_MwesePharmacyJun2021.pdf.pdf	February 1, 2023
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ICHIFNtakataJune2021.pdf	February 1, 2023
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KatumaVillJuly2021.pdf.pdf	February 1, 2023
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LwegaVillJuly2021.pdf	February 1, 2023
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MpandaDCMay2021.pdf	February 1, 2023
MpembeVillJuly2021.pdf.pdf	February 1, 2023
MweseVillJuly2021.pdf.pdf	February 1, 2023
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Lwega Village Governance training list.pdf	February 6, 2023
Mpembe Village Governance training list.pdf	February 6, 2023
Mwese Village Governance training list.pdf	February 6, 2023
Steering Committee Meeting Minute March 2.pdf	February 6, 2023
Steering Committee Minutes May 2021.pdf	February 6, 2023
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TRANSLATED - Discussion of Monitoring Results (Forest Cover Results) Steering - March 21.pdf	February 6, 2023
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TRANSLATED - STEERING COMMITTEE - TANGANYIKA DISTRICT COUNCIL - 2022.pdf	February 6, 2023
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KataviCHIFJuly22.pdf	March 17, 2023
KatumaJul22.pdf	March 17, 2023
KatumaViSRJul22.pdf	March 17, 2023
Letter to Mpanda District_21July2022_AJ.pdf	March 17, 2023
LugonesiSRJul22.pdf	March 17, 2023
LugoneViSRJul22.pdf	March 17, 2023
LwegaSR2Jul2022.pdf	March 17, 2023
LwegaSRJul2022.pdf	March 17, 2023
LwegaSRJuly2022.pdf	March 17, 2023
MpandaDC_Dec2021.pdf	March 17, 2023
MpandaDCMarch22.pdf	March 17, 2023
MpembeSR2Jul2022.pdf	March 17, 2023
MpembeSR3Jul22.pdf	March 17, 2023
MpembeSRJul2022.pdf	March 17, 2023
MweseSR2Jul2022.pdf	March 17, 2023
MweseSRJul22.pdf	March 17, 2023
SRBujomb1May2022_Bujombe.pdf	March 17, 2023
SRBujomb2May2022_Katente.pdf	March 17, 2023
SRBujomb3May2022_Kasunga.pdf	March 17, 2023
SRBujomb4May2022_Bujombe Villages.pdf	March 17, 2023
WambVContrMar22.pdf	March 17, 2023
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Ntakata_2022_VCS-Monitoring-Calcs_2023-07-04.xlsx	July 4, 2023
Verification #3 -Ntakata Monitoring Report – Swahili.pdf	July 11, 2023
CCB_VCS_2022_Monitoring_Report_V4_Ntakata_2023_08_08.docx	August 11, 2023
CCB_VCS_Project_Description_Ntakata_validated_UpdatedJuly2023.docx	August 11, 2023

APPENDIX B: VCS NCRS/CLS/OFI

Finding Number	1
VCS Standard VCS Version v4.3 22 June 2022, (Section)	General
VCS Standard VCS Version v4.3 22 June 2022, (Description)	3.2.6 The project proponent shall demonstrate that project activities that lead to the intended GHG benefit have been implemented during each verification period in accordance with the project design. Where no new project activities have been implemented during a verification period, project proponents shall demonstrate that previously implemented project activities continued to be implemented during the verification period (e.g., forest patrols or improved agricultural practices of community members).
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Sections 2.1.1, 2.2.1
Aster Global Round 1 Findings	Section 2.1.1 of the MR attests that project activities have been implemented as planned during the current monitoring period. A project implementation status schedule is included in section 2.2.1 of the MR, however new milestones have not been added after August 2021. It is unclear to the VVB whether any new milestones have been achieved since the second verification initiation.
Round NCR/CL/OFI 1	CL: Please update the project implementation schedule if necessary.
Round 1 Response from Project Proponent	The implementation schedule has been updated and added to the MR.
Aster Global Round 2 Findings	The VVB reviewed the updated MR and confirms that the implementation schedule has been updated to include activities implemented and milestones that occurred during the monitoring period. This item is addressed.

Finding Number	2
VCS Standard VCS Version v4.3 22 June 2022, (Section)	3.18 Methodology Deviations
VCS Standard VCS Version v4.3 22 June 2022, (Description)	3.18.1 Deviations from the applied methodology are permitted where they represent a deviation from the criteria and procedures relating to monitoring or measurement set out in the methodology (i.e., deviations are permitted where they relate to data and parameters available at validation, data and parameters monitored, or the monitoring plan).

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.2.2
Aster Global Round 1 Findings	The audit team confirms that no new methodology deviations have been applied during this monitoring period. However, it is unclear to the audit team why the deviation previously reported related to the PROPIMM estimation is not included in the current monitoring report Section 2.2.2. It appears that the value applied to the parameter was determined via the previous methodology deviation.
Round NCR/CL/OFI 1	CL: Please clarify in line with the finding and update reporting documentation as necessary.
Round 1 Response from Project Proponent	The methodology deviation applied in the previous reporting period is applied to this reporting again because the 2022 census data is not yet available to the public. The Census has been completed but the official results have not yet been released. The approach from the previous reporting period is still based on empirical evidence of population surveyed.
Aster Global Round 2 Findings	The VVB reviewed the updated MR and confirms that the parameter has been included in section 2.2.2 as a methodology deviation. Further, the previously verified value of 14.2% is reported. This finding is closed.

Finding Number	3
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 2 Financial Viability (FV)
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	a) Project cash flow breakeven point is greater than 10 years from the current risk assessment
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Ntakata Financial Viability_JA070721.xlsx

Aster Global Round 1 Findings	The audit team reviewed the "Ntakata_Financial_Viability_JA_AJ211022.xlsx" workbook; however, this isn't the workbook specified in the project's VCS NPRT. It is unclear which workbook is correct. In addition, it is unclear why the risk factor description for the selected risk factor (d) is "Not applicable" in the risk report, and rather risk factor (a) includes a description.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding. CL: Please update the risk report to clearly describe the risk factors selected.
Round 1 Response from Project Proponent	The document reference in the NPRT has been updated to reflect the appropriate file name. The risk factor description has been moved to the appropriate section.
Aster Global Round 2 Findings	Thank you for the clarifications. The VVB reviewed the Financial Viability workbook and confirmed the risk rating selected by the project is appropriate. This finding is closed. The VVB reviewed the updated project VCS NPRT analysis and confirmed that the appropriate risk score description is provided in the correct place. This finding is closed.

Finding Number	4
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 3 Opportunity Cost
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	a) NPV from the most profitable alternative land use activity is expected to be at least 100% more than that associated with project activities; or where baseline activities are subsistence-driven, net positive community impacts are not demonstrated
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Ntakata_2022_Risk_Report_2022-09-09.doc
Aster Global Round 1 Findings	The audit team confirms that the baseline scenario is subsistence driven and that as the project is being verified under the CCB program the audit team is reasonably assured this criteria is satisfied. However, it is unclear why the risk factor description for the selected risk factor (d) is "Not applicable" in the risk report, and rather risk factor (a) includes a description.

Round NCR/CL/OFI	1	CL: Please update the risk report to clearly describe the risk factor selected.
Round 1 Response from Project Proponent		The risk factor description has been moved to the appropriate section
Aster Global Round 2 Findings		The VVB confirmed the risk report has been updated and the correct risk factor is selected. This item is closed.

Finding Number	5	
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)		Table 7 Community Engagement
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)		b) Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted
Requirement Met (Y, N or Pending)		Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)		Ntakata_2022_Risk_Report_2022-09-09.doc
Aster Global Round 1 Findings		The Risk Report states: "More than 20 percent of surrounding villages within 20km of the project area have been consulted about the project." However, the audit team was provided no evidence to support this statement. Additionally, it is unclear what surrounding communities are reliant on the project area.
Round NCR/CL/OFI	1	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent		According to the VLUPs, only the communities within the project area have land use rights to the land within the project area, and therefore other communities within 20km of the project boundary are not reliant on the project area. All communities within the project area have been consulted about the project as evidenced in the PD and MR.
Aster Global Round 2 Findings		Thank you for the clarification on what surrounding communities are reliant on the project area. The risk report states that all communities within the project area have been consulted about the project as evidenced in the PD and MR. Multiple sections throughout the MR outline the ways the project has consulted with the communities during the monitoring period - including bi-annual meetings, informal meetings, and trainings. The VVB is confident that more than 20% of households that are reliant on the project area were consulted. This item is closed.

Finding Number	6
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 8 Political Risk
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	b) Governance score of -0.79 to less than -0.32
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Ntakata_2022_Risk_Report_2022-09-09.doc
Aster Global Round 1 Findings	The audit team confirms that a risk rating of 4 is appropriate, however it is unclear to the audit team how the WGI score is correct based on the most recent 5 years of available scores in the WGI database (2017-2021).
Round NCR/CL/OFI	1 CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent	The WGI score has been updated with the 2021 data. The new score is -0.55 and leads to no change in the risk rating.
Aster Global Round 2 Findings	The updated risk report provided to the VVB does not reflect the most recent 5 years of data (2017-2021) when calculating the WGI score for Tanzania.
Round NCR/CL/OFI	2 CL: Please update the risk report in line with the finding.
Round 2 Response from Project Proponent	The risk report now reflects the updated calculations in the risk report calculator.
Aster Global Round 3 Findings	The VVB reviewed the updated risk report and confirms the correct risk score is reported. This item is closed. The VVB noted two additional items. The new risk report titled "Ntakata_2022_Risk_Report_2023-01-12.xls" has a different risk score than was previously reported and reviewed by the VVB. It is unclear what has changed and why. Additionally, no VCS NPRT word document has been provided that supports the new risk rating. It was also noted that the VCS NPRT word document titled "Ntakata_2022_Risk_Report_2022-09-09.docx" has risk scores stated in the incorrect boxes. For example, in the Financial Viability Table the risk rating is reported as 0 under Risk Factor a); however, the risk rating actually corresponds to Risk Factor d).

Round NCR/CL/OFI	3	CL: Please clarify if the new risk score reported in the "Ntakata_2022_Risk_Report_2023-01-12.xls" is correct and if necessary update all downstream calculations. If it is not correct, please submit a new .xls risk report. NCR: Please update the VCS NPRT document to follow the template.
Round 3 Response from Project Proponent		The NPRT calculations were updated to reflect the most recent risk assessment. An additional -2 points were being deducted for non-profit status which had been adjusted in the MR after an earlier finding. The total score now aligns with the MR calculations in doc "Ntakata_2022_Risk_Report_2023-03-27.xlsx" The NPRT word document has been uploaded to the dropbox folder. See "Ntakata_2022_Risk_Report_2023-03-20.docx"
Aster Global Round 4 Findings	4	The VVB confirmed the risk report .xlsx and .docx documents now report the same total risk score, 13%. This is the risk score reported in the MR and used for buffer deductions. This item is addressed.

Finding Number	7
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	4 APPLICABILITY CONDITIONS
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	Leakage avoidance activities must not include: • Agricultural lands that are flooded to increase production (eg, paddy rice); • Intensifying livestock production through use of feed-lots ⁶ and/or manure lagoons. ⁷
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	CCB_VCS_2022_Monitoring_Report_Ntakata_2022-10-07.docx
Aster Global Round 1 Findings	The MR states "Leakage prevention measures do not include the use of fertilizers or the burning of biomass.", however it is unclear to the audit team where this requirement is addressed in the MR.
Round NCR/CL/OFI	1
Round 1 Response from Project Proponent	CL: Please address in the MR on how this requirement is met. Additional detail has been added to the MR to meet this requirement.

Aster Global Round 2 Findings	Section 3.2.3 of the monitoring report has been updated to include an attestation that neither flooding of agricultural lands nor intensifying livestock production through use of feedlots are measures used in leakage prevention. The VVB made no observations during the site visit to the contrary. The VVB is reasonably assured that this attestation is valid. This finding is closed.
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Finding Number	8
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	5 PROJECT BOUNDARY
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	Data on baseline deforestation and degradation rates, as well as on the hydrological layout and climatic variables in the peatland areas, must be presented as well as data collection for future baseline revision.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PROJ_DESC_PL1897_5MAY2019.pdf, MR
Aster Global Round 1 Findings	This pertains to validation. Projections of baseline emissions is validated in the PD: See Table 3.10 & 3.11. The rate of degradation is set to 0. However, it is unclear to the VVB how the project is actively collecting data for "future baseline revision."
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent	Evidence of degradation is based on PRAs that are conducted at least every 2 years. So far, no further sampling has been required based on the PRA survey results showing that fewer than 10% of respondents indicate degradation activities have taken place.
Aster Global Round 2 Findings	The VVB is reasonably assured that sufficient monitoring through PRAs has been completed to assert that degradation rates have not changed for future baseline revisions. This finding is closed.

Finding Number	9
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VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	6 BASELINE SCENARIO
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	The date of the next scheduled revision must be specified. The starting point for the baseline revision of the project will be forest cover projected to exist at the end of the baseline period. Projections for each baseline revision will be subject to independent verification.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR
Aster Global Round 1 Findings	The VVB could not find the date of the next scheduled revision of baseline in the MR.
Round NCR/CL/OFI	1 CL: Please address in line with the findings.
Round 1 Response from Project Proponent	The next baseline revision will occur in 10 years or less from the start date of May 2017. This comment has been added to Section 3.2.1 of the MR.
Aster Global Round 2 Findings	The VVB confirms that the monitoring reports that the next scheduled baseline revision is 10 years or less from May 2017, the project's start date. This finding is closed.

Finding Number	10
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	Post-processing and accuracy assessment
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	· Calculate the area of each category within the project area and, where required, the leakage belt.
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, Geospatial files
Aster Global Round 1 Findings	The VVB independently calculated Forest and Non-Forest area values based on UTM 36S projection from shapefiles provided, namely PA 2022 FNF 2022-09-01 JWF and LB 2022 FNF 2022-09-01 JWF. But the values that the VVB obtained are different from those in the corresponding shapefiles' attribute tables. Furthermore, the sum of Forest and Non-Forest area from the attribute table does not match the benchmark forest cover map from the prior monitoring period which are [PA: 199,403.7 ha] and [LB: 176,127.9 ha].
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent	The discrepancy was due to the difference in the way that QGIS and ArcGIS calculate polygon areas. The values for forest loss have been updated in the calculations workbook and the downstream values have been updated in the MR to reflect the correction. The benchmark value from the previous reporting period lines up within +/- 2ha. Shapefiles with the corrected area estimations in the attribute tables have also been provided in the GIS folder in Dropbox ("NT_2022_PA_FNF_JWF_20230113" and "LB_2022_FNF_2023-01-13_JWF").
Aster Global Round 2 Findings	The VVB confirmed that the values for Forest and Non-Forest area have been revised correctly. The sum of forest and Non-Forest area equals the previous monitoring period's benchmark forest cover area. Non-forest area values are correctly updated in the spreadsheets and MR. This item is closed.

Finding Number	11
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	Post-processing and accuracy assessment
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	The overall classification accuracy of the outcome of the previous steps must be 90% or more.
Requirement Met (Y, N or Pending)	N

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, 2021_2022_NT_AA.shp, 2021 2022 NT AA.xlsx
Aster Global Round 1 Findings	Overall accuracy is reported as 91.7% in Appendix 2 of the MR. It is stated that 300 points were randomly selected for accuracy assessment purposes, resulting in 152 Forest and 148 Non-Forest points. However, the VVB noted a total of 310 accuracy points in the Confusion matrix presented in Appendix 2. In addition, the VVB noted 200 accuracy points in "2021 2022 NT AA.xlsx" and an overall accuracy of 93.5%. The VVB is unclear about such discrepancies.
Round NCR/CL/OFI	1 CL: Please clarify in line with the findings and make necessary corrections.
Round 1 Response from Project Proponent	An updated and corrected workbook is enclosed as NT_2022_AA_JWF_20221202, with 300 accuracy assessment points and an Overall Accuracy of 91.67%
Aster Global Round 2 Findings	The VVB assessed the revised workbook "NT_2022_AA_JWF_20221202" and verified the accuracy points for Forest and Non-Forest classes, 152 and 148, and a total of 300. As such, the discrepancy identified in round 1 has been addressed. However, the VVB noted that the Non-forest totals (i.e., 159 and 158) and overall sum (i.e., 310) are incorrectly reported in the error matrix in Appendix 2.
Round NCR/CL/OFI	2 CL: Please address in line with the findings.
Round 2 Response from Project Proponent	The accuracy point values have been updated in Appendix 2 to reflect the updated workbook.
Aster Global Round 3 Findings	The VVB confirmed MR Appendix has been updated with the correct Non-forest totals and overall sum. This item is closed.

Finding Number	12
VCS Standard 21 December 2022, v4.4 (Section)	
VCS Standard 21 December 2022, v4.4 (Description)	3.5.7 The monitoring report shall specify the number of GHG emission reductions or removals generated in each calendar year of the monitoring period.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 3.2.4
Aster Global Round 1 Findings	The monitoring report specifies that the project resulted in 365,535 GHG credits (tCO ₂ e) in 2021 (19 May 2021 - 18 May 2022). It is unclear to the VVB how the project reports GHG emission reductions or removals in accordance with this criteria.
Round NCR/CL/OFI	1 CL: Please clarify in line with the finding and update reporting documentation as necessary.

Round 1 Response from Project Proponent	The GHG credit calculations have now been provided by calendar year in the calculations workbook and the MR.
Aster Global Round 2 Findings	The VVB reviewed the updated MR and associated calculation workbooks and confirmed that requirement is now satisfied. This finding is closed.

APPENDIX C: CCB NCRS/CLS/OFI

Indicator G1.1 – Identify the primary Project Proponent which is responsible for the project’s design and implementation and provide contact details.	Carbon Tanzania (CT, Ltd) is the project proponent. Contact is Marc Baker, Director, Operations, Carbon Tanzania. Phone: +255 (0) 784 448761 Email: marc@carbontanzania.com Address: PO Box 425, Arusha, Tanzania
Evidence Used to Assess Conformance:	Title page boxes of the Monitoring Report (MR) and validated Project Description (PD), MR Section 2.1.3, PD Section 2.1.3
Findings:	The project proponent and contact information were provided in the MR and are consistent between the PD and MR. Item closed.
Date Closed:	11 November 2022
Indicator G1.2 – Define the project’s climate, community and biodiversity objectives.	Section 2.1.1 of the PD defines the project’s climate, community and biodiversity objectives.
Evidence Used to Assess Conformance:	PD section 2.1.1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	11 November 2022
Indicator G1.3 – Provide the location (country, sub-national jurisdictions(s)) and a brief overview of the basic physical and social parameters of the project.	Section 2.1.6 of the validated PD outlines the social parameters of the project.
Evidence Used to Assess Conformance:	PD section 2.1.6
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	11 November 2022
Indicator G1.4 - Define the boundaries of the Project Area where project activities aim to generate net	Section 2.1.7 of the validated PD defines the boundaries of the Project Area. The Project Area has not changed since validation.

climate benefits and the Project Zone where project activities are implemented.	
Evidence Used to Assess Conformance:	PD section 2.1.7
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	11 November 2022

Indicator G1.5 - Explain the process of stakeholder identification and analysis used to identify Communities, Community Groups and Other Stakeholders.	Section 2.1.8 of the PD describes the process of stakeholder identification for the project
Evidence Used to Assess Conformance:	PD section 2.1.8
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	11 November 2022

Indicator G1.6 -List all Communities, Community Groups and Other Stakeholders identified using the process explained in G 1.5.	This indicator was successfully closed during project validation. The Tanganyika and Mpanda District Governments, 8 local villages and associated sub-villages, and village women and women's groups were all identified as stake holders in the PD.
Evidence Used to Assess Conformance:	PD Appendix 1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	11 November 2022

Indicator G1.7 - Provide a map identifying the location of Communities and the boundaries of the Project Area(s), of the Project Zone, including any High Conservation Value areas (identified in CM1 and B1), and of additional areas that are predicted to be impacted by project activities identified in CL3, CM3 and B3.	This indicator was successfully closed during project validation. Section 2.1.7 of the PD presents a map showing project boundary, location of the eight villages included as stakeholders in the project, and HCVs identified as Priority Chimp Habitat. Animal Grazing Zone, and offsite National Parks and Forest Reserves. Project Area and Project Zone are not identified or labeled on the map in the PD.
Evidence Used to Assess Conformance:	PD Section 2.1.7

Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	11 November 2022

Indicator G1.8 - Briefly describe each project activity and the expected outputs, outcomes and impacts of the activities identifying the causal relationships that explain how the activities will achieve the project's predicted climate, community and biodiversity benefits.	Section 2.1.11 of the validated PD outlines the project activities and theories of change.
Evidence Used to Assess Conformance:	PD Section 2.1.11
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	11 November 2022

Indicator G1.9 - Define the project start date and lifetime, and GHG accounting period and biodiversity and community benefits assessment period if relevant, and explain and justify any differences between them. Define an implementation schedule, indicating key dates and milestones in the project's development.	Sections 2.1.5, 2.1.6, and 2.2.1 of the MR outline the implementation status of the project.
Evidence Used to Assess Conformance:	MR sections 2.1.5, 2.1.6, 2.2.1; PD sections 2.1.12-2.1.16
Findings:	The project start date is 19 May 2017, and the project crediting period goes through 18 May 2027. The project start date and crediting period have not changed since validation. Section 2.2.1 of the MR includes an implementation schedule with key dates that occurred during project development as well as events that occurred during the verification period, such as trainings, meetings, money transfers, biodiversity monitoring, and households receiving health insurance. The verification team concludes based on the documentation received and observations made

	during the site visit that the project has been implemented as described in the project description. Item closed.
Date Closed:	11 November 2022
Indicator G1.10 - Identify likely natural and human-induced risks to the expected climate, community and biodiversity benefits during the project lifetime and outline measures needed and <i>taken</i> to mitigate these risks.	Human-induced risks identified in the PD for the project include increased mining, new major roads, changes in REDD+ policy, diminished village engagement, insufficient carbon revenue, and project attracting new immigrants and thus increased pressure on natural resource. Natural risks identified in the PD for the project include shift in climate change resulting in species compositional shifts and negative impacts to conservation target species.
Evidence Used to Assess Conformance:	MR section 2.2.6; PD Appendix 2; site visit observations and interviews
Findings:	The mitigation actions taken for each of the risks identified are listed in section 2.2.6 of the MR. Actions taken during the monitoring period include: implementation of VLUPs, cooperation between CT, Tuungane, and the District Government; various meetings with village government; VGS patrols and assessment of habitats; VLUPs developed and implemented; and a VERPA. Site visit interviews with members of the district government substantiate that there is communication and cooperation between Carbon Tanzania and the District Government. The district appears supportive of the project and pleased with the results so far. VGS patrol reports and records were provided to the verification team for review. Interviews during the site visit substantiate that meetings were held with village government committees; however no attendance logs or minutes were provided to the verification team. The MR also states, "Village land use plans developed and implemented," however it is unclear if this means new VLUPs were developed during the monitoring period.
Clarification Request:	CL: Please provide attendance logs and minutes for meetings held within the villages during the monitoring period as available.

	CL: Please clarify if additional VLUPs were developed during the monitoring period and provide supporting evidence.
Date Issued:	14 November 2022
Project Proponent Response/Actions and Date:	The minutes have been provided to the VVB in folder “Meeting Minutes Attendance (Steering&Governance)”. No additional VLUPs were developed during the monitoring period. This is an error in the MR and the language has been updated to reflect this. (01 February 2023)
Evidence Used to Close NCR:	Attendance logs and meeting minutes for the bi-annual steering committee meetings and Good Governance training in the villages were provided to the verification team, further substantiating that these meetings took place as stated in the MR. The verification team confirmed that MR section 2.2.6 was updated to clarify that VLUPs were implemented during the monitoring period, but not developed. Item closed.
Date Closed:	02 February 2023

Indicator G1.11 - Describe the measures needed and <i>taken</i> to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime.	MR section 2.2.7 states that there are two principal strategies to ensure the maintenance and enhancement of project benefits beyond the project lifetime: capacity development and land-use planning. The MR states that during the monitoring period, progress was made towards this indicator through completing, implementing, and enforcing land use plans. Capacity was also increased around governance, scout training, environmental education, COCOBAs, and reproductive health.
Evidence Used to Assess Conformance:	MR section 2.2.7; PD section 2.1.19; site visit interviews and observations
Findings:	Training logs for governance trainings, VGS trainings, lists of villagers who received trainings from Carbon Champions, and attendance lists of COCOBA meetings were provided to the verification team for review. Implementation of the VLUPs was demonstrated for the villages visited during the site visit. Those interviewed appeared to understand the VLUPs and their importance.

	Site visit interviews substantiate that trainings occurred during the monitoring period and that knowledge and skills were transferred to the communities, helping to build the capacity of the local villages. Interactions with school children demonstrated that they are learning about the carbon project and the importance of protecting forests and conservation, helping to ensure the principles implemented by the project last for future generations. The verification team agrees that reasonable progress has been made towards enhancing project benefits beyond the project lifetime in accordance with the measures identified in the validated PD. This item is addressed.
Date Closed:	14 November 2022
Indicator G1.12 - Demonstrate that financial mechanisms adopted, including actual and projected revenues from GHG emissions reductions or removals and other sources, provide an adequate actual and projected flow of funds for project implementation and to achieve the project's climate, community and biodiversity benefits.	Section 2.1.20 outlines the financial sustainability of the project.
Evidence Used to Assess Conformance:	PD Section 2.1.20
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	14 November 2022
Indicator G1.13 - Specify the Project Area(s) and Communities that may be included under the grouped project approach, and identify any new Project Area(s) and Communities that have been included in the project since the last CCB validation or verification.	N/A
Evidence Used to Assess Conformance:	MR section 2.2.5

Findings:	This is not a grouped project. Item closed.
Date Closed:	14 November 2022

Indicator G1.14 - Specify the eligibility criteria and process for project expansion under the grouped project <i>and demonstrate that these have been met for any new Project Areas and Communities that have been included in the project since the last validation or verification against the CCB Standards.</i>	N/A
Evidence Used to Assess Conformance:	MR section 2.2.5
Findings:	This is not a grouped project. Item closed.
Date Closed:	14 November 2022

Indicator G1.15 - Establish scalability limits, if applicable, and describe measures needed and <i>taken</i> to address any risks to climate, community and biodiversity benefits if the project expands beyond those limits.	N/A
Evidence Used to Assess Conformance:	MR section 2.2.5
Findings:	This is not a grouped project. Item closed.
Date Closed:	14 November 2022

Indicator G2.1 - Describe the most likely land-use scenario within the Project Zone in the absence of the project, describing the range of potential land-use scenarios and the associated drivers of land use changes and justifying why the land-use scenario selected is most likely. It is allowable for different locations within the Project Zone to have different without-project land use scenarios.	According to the validated PD, the baseline scenario is continued migration to the area and deforestation. Increased migration would lead to further expansion of agriculture, and it is estimated the current rate of deforestation would continue and possibly accelerate in the absence of the project.
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Evidence Used to Assess Conformance:	PD Sections 2.2.1 and 2.2.2
Findings:	The baseline scenario was established during validation and does not need to be re-examined here. Item closed.
Date Closed:	14 November 2022

Indicator G2.2 - Document that project benefits including climate, community and biodiversity benefits would not have occurred in the absence of the project, explaining how existing laws, regulations and governance arrangements, or lack of laws and regulations and their enforcement, would likely affect land use and justifying that the benefits being claimed by the project are truly ‘additional’ and would not have occurred without the project. Identify any distinct climate, community and biodiversity benefits intended for use as offsets and specify how additionality is established for each of these benefits.	The PD states that without the project, local villages are unable to implement land use plans due to limited capacities and resources. However, the flow of carbon revenues associated with the project allows the implementation of these plans and results in increased sustainability of village forest lands
Evidence Used to Assess Conformance:	PD Sections 2.2.3 and 2.2.4
Findings:	The project benefits were established in the validated PD and do not need to be reassessed. The PD also states there are no distinct community and biodiversity benefits intended to be used as offsets. Item closed.
Date Closed:	14 November 2022

Indicator G3.1 - Describe how full project documentation has been made accessible to Communities and Other Stakeholders, how summary project documentation (including how to access full documentation) has been actively disseminated to Communities in relevant local or regional languages, and how widely publicized information meetings have	Section 2.3.1 of the MR states that a copy of the full “project document” was provided to each district office and village committee to review and keep on file for public access. The MR also states that summaries were prepared in Swahili, and that CT spoke at regular meetings to convey the relevant information. MR Section 2.3.2 states that to overcome language/reading barriers, the project team planned face-to-face interactions using carbon champions to
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been held with Communities and Other Stakeholders.	provide a summary of the PD to committees and other interested villagers. The MR states summaries of the last monitoring results were prepared and explained in regular bi-annual project meetings and that the same will occur for the present monitoring report. MR Section 2.3.3 provides a summary of the general frequency, attendees, agenda, and publicization of the informational meetings with communities and stakeholders.
Evidence Used to Assess Conformance:	MR sections 2.3.1-2.3.3; PD sections 2.3.1-2.3.3; site visit interviews and observations
Findings:	During the site visit, the verification team noted the MR summary and information about the site visit were posted in public places throughout the villages that were visited. Copies of the PD and MR were available in village offices. During interviews with Carbon Champions, it was evident that the communities are aware of project activities and knowledgeable about the carbon project. The MR states that the bi-annual grievance and finance meetings are prime informational meetings with stakeholders, however no attendance logs or records of these meetings were provided to the verification team.
Clarification Request (CL):	Please provide documentation for the bi-annual meetings demonstrating that they were used to share information about the project.
Date Issued:	14 November 2022
Project Proponent Response/Actions and Date:	Meeting minutes have been provided to VVB, see folder "Meeting Minutes Attendance (Steering & Governance)". (01 February 2023)
Evidence Used to Close NCR:	The verification team reviewed the meeting minutes provided as well as translated summaries and confirms the bi-annual meetings were used to present information about the project to the communities. This item is addressed.
Date Closed:	06 February 2023
Indicator G3.2 - Explain how relevant and adequate information about potential costs, risks and benefits to Communities has been provided to them in a form they	The MR states costs, risks (including not being able to sell carbon credits), and benefits were communicated to Village Governments of all target villages in face-to-face meetings during project introductory meetings, which is consistent with the validated PD. The MR

understand and in a timely manner prior to any decision they may be asked to make with respect to participation in the project.	also states the Project Proponent prepared a leaflet on the project and its background and distributed it to Village Governments. Consistent with the PD, the MR states the Project Proponent started a “carbon champion program”, in which a champion from each village is trained on project information and is responsible for spreading key messages throughout the villages.
Evidence Used to Assess Conformance:	MR Section 2.3.4; PD section 2.3.4; site visit interviews and observations
Findings:	Interviews conducted during the site visit determined that the community members were aware of the potential risks and benefits for joining the project. Decisions about project activities come from everybody, village leaders represent their villages and know what everyone wants and needs. When asked about potential risks for joining the project, individuals stated that there are only benefits. During interviews it was evident that community meetings occurred as described in the MR. The verification team reviewed meeting minutes and summary documents provided by the project proponent, further substantiating that community meetings were held as described in the MR.
Date Closed:	14 November 2022; 06 February 2023

Indicator G3.3 - Describe the measures taken, and communications methods used, to explain to Communities and Other Stakeholders the process for validation and/or verification against the CCB Standards by an independent Auditor, providing them with timely information about the Auditor’s site visit before the site visit occurs and facilitating direct and independent communication between them or their representatives and the Auditor.	The MR states that each village was informed of the verification process in face-to-face meetings and that the Village Governments are responsible for carrying this information to sub-villages. Additionally, carbon champions spread information door-to-door. MR Section 2.3.6 states that Communities were informed of auditor site visit through the Village Government and that the date and time were to be communicated to Village Governments at least one week before site visit, and the Village Governments in turn would be responsible for informing all villagers and reminding them one day before.
Evidence Used to Assess Conformance:	MR sections 2.3.5, 2.3.6; PD sections 2.3.5, 2.3.6; site visit observations and interviews
Findings:	During the site visit, the verification team noted announcements about the verification process and public comment period posted throughout the villages. When asked during interviews, individuals stated that

	they knew about the public comment period but would most likely use other methods to make a comment about the project, such as telling their village chairman, rather than submitting a comment online. Most individuals stated that they were aware the verification was going to take place before the verification team arrived, and there were notices posted around the village offices about the two auditors coming. In each village visited, community members were ready and waiting to speak with the verification team.
Date Closed:	28 November 2022
Indicator G3.4 - Describe how Communities including all the Community Groups and Other Stakeholders have influenced project design and <i>implementation</i> through Effective Consultation, particularly with a view to optimizing Community and Other Stakeholder benefits, respecting local customs, values and institutions and maintaining high conservation values. Project proponents must document consultations and indicate if and how the project design and implementation has been revised based on such input. A plan must be developed and <i>implemented</i> to continue communication and consultation between the project proponents and Communities, including all the Community Groups, and Other Stakeholders about the project and its impacts to facilitate adaptive management throughout the life of the project.	The MR states that the project adopted village land use plans (VLUPs) created by each village as part of the overall project scheme. These VLUPs are created in a participatory nature, with input coming from representatives, including the sub-villages. The MR states that communities were also able to provide input during village meetings on how financial flow from carbon inputs could be used most effectively. The MR further states that village representatives then prioritized the activities to be funded by REDD project revenue and set their own priorities and spending plans.
Evidence Used to Assess Conformance:	MR sections 2.3.7, 2.3.8; PD sections 2.3.7, 2.3.8; site visit interviews and observations
Findings:	During site visit interviews and discussions over the VLUPs it was evident that they were created and developed in a participatory nature. In Kapanga, the village government explained the development process to the verification team and described how

	they enforce the VLUP more strictly now than they did when they were still educating the communities about it. Site visit interviews also supported the statement that decisions on how carbon revenue is used are made in a participatory manner. The steering committee of the village government is made up of the Village Executive Officer, Village Chairman, 1 VGS from each village, and 1 man, 1 woman from each village. This committee must come to a consensus on how carbon revenue is used. Attendance logs for good governance trainings were provided to the verification team, and the trainings were mentioned as being helpful during the site visit. While the verification team is assured the stakeholder and continued consultation occurred as described in the MR based on observations made during the site visit, there was not documented evidence provided to the verification team for some of these consultations.
Clarification Request (CL):	Please provide meeting minutes for the steering committee meetings, bi-annual finance and grievance meetings, and any other formal consultations that occurred during the monitoring period.
Date Issued:	15 November 2022
Project Proponent Response/Actions and Date:	The minutes have been provided to the VVB, see folder "Meeting Minutes_Attendance (Steering & Governance)". (01 February 2023)
Evidence Used to Close NCR:	The verification team reviewed the steering committee minutes (English translation summaries) and confirmed the meetings were held as described in the MR. The topics discussed include carbon revenue, complaints and conflicts (none received), forest changes, VGS patrols, and distribution of financial income. The verification team is reasonably assured that stakeholder consultation took place as described in the MR. This item is addressed.
Date Closed:	06 February 2023
Indicator G3.5 - Demonstrate that all consultations and participatory processes have been undertaken directly with Communities and Other Stakeholders or through their	MR states multiple meetings have occurred with Village Governments and Village Government officials are responsible for conveying information to sub-villages.

legitimate representatives, ensuring adequate levels of information sharing with the members of the groups.	Copies of leaflets in Swahili explaining the project were distributed in villages and carbon champions further spread project summary information.
Evidence Used to Assess Conformance:	MR Section 2.3.9; PD section 2.3.8; site visit interviews and observations
Findings:	Site visit interviews with Village Government and village members substantiated that consultations and participatory processes have been undertaken directly with communities through legitimate representatives. The Village Government members are elected by their villages, and communication about the project primarily occurs through the Village Government representatives. Village members that were interviewed stated they felt comfortable talking to their village government about the project. The villages also know and feel comfortable talking to Frank, the Ntakata Project Manager.
Date Closed:	2022 November 28

Indicator G3.6 - Describe the measures needed and <i>taken</i> to enable effective participation, as appropriate, of all Communities, including all the Community Groups, that want and need to be involved in project design, implementation, monitoring and evaluation throughout the project lifetime, and describe how they have been implemented in a culturally appropriate and gender sensitive manner.	For reference, Appendix 1 of the PD identifies the following stakeholders, communities, and community groups with rights, interest, and overall relevance to the project: Tanganyika District Government Mpanda District Government Bujombe Village (+5 sub-villages) Kagunga Village (+4 sub-villages) Kapanga Village (+3 sub-villages) Katuma Village (+4 sub-villages) Lugonesi Village (+7 sub-villages) Lwega Village (+6 sub-villages) Mpembe Village (+6 sub-villages) Mwese Village (+5 sub-villages) Village Women & Women's Groups The MR states that the PP has organized face-to-face meetings with community members to present opportunities to participate in the project. Additionally, PP has suggested women be allowed to be VGS to Villages governments.
Evidence Used to Assess Conformance:	MR Section 2.3.10; PD section 2.3.10; site visit observations and interviews

Findings:	Based on the governance structures used in the villages, it is evident that there is effective participation of all community groups that want to be involved in the project. The village government structure is a cultural structure and democratic in nature, which helps ensure that there is participation within the villages. The project also encourages equal opportunities for all community members, which was demonstrated with 2 female VGS officers. When interviewed, the female VGS stated that they think even more women should be VGS so that it is balanced. Site visit interviews substantiate that there is widespread knowledge, appreciation, and participation in the project across the villages. This item is addressed.
Date Closed:	15 November 2022

Indicator G3.7 - Describe the measures needed and <i>taken</i> to ensure that the project proponent and all other entities involved in project design and implementation are not involved in or complicit in any form of discrimination or sexual harassment with respect to the project.	Section 2.3.11 of the MR states that there are company and human resource policies to prevent discrimination relating to gender, religion, or sexual discrimination. Actions are outlined in the grievance policy to ensure any discrimination is dealt with by senior management. All company employees sign a code of conduct with CT that includes anti-discrimination.
Evidence Used to Assess Conformance:	MR Section 2.3.11; PD section 2.3.11
Findings:	The MR states that all company employees sign a code of conduct with CT that includes anti-discrimination, however this document was not provided to the verification team.
Non-conformance Request (NCR):	In order to verify measures were taken by CT during the monitoring period to ensure no discrimination occurred, please provide the CT code of conduct and any records of new employees receiving the company policies on discrimination and sexual harassment.
Date Issued:	15 November 2022
Project Proponent Response/Actions and Date:	The CT code of conduct has been provided to the VVB, see “Code of Conduct and Orientation” folder. (01 February 2023)
Evidence Used to Close NCR:	The verification team reviewed the CT code of conduct that all new employees sign as well as photos

	from HR training that occurred at staff meetings during the monitoring report. These documents support the statements made in the MR that the project is not complicit in discrimination or sexual harassment. Item closed.
Date Closed:	02 February 2023

Indicator G3.8 - Demonstrate that a clear grievance redress procedure has been formalized to address disputes with Communities and Other Stakeholders that may arise during project planning, implementation and evaluation with respect but not limited to, Free, Prior and Informed Consent, rights to lands, territories and resources, benefit sharing, and participation. The project shall include a process for receiving, hearing, responding to and attempting to resolve Grievances within a reasonable time period. The Feedback and Grievance Redress Procedure shall take into account traditional methods that Communities and Other Stakeholders use to resolve conflicts. The Feedback and Grievance Redress Procedure shall have three stages with reasonable time limits for each of the following stages. First, the Project Proponent shall attempt to amicably resolve all Grievances, and provide a written response to the Grievances in a manner that is culturally appropriate. Second, any Grievances that are not resolved by amicable negotiations shall be referred to mediation by a neutral third party. Third, any Grievances that are not resolved through mediation shall be	MR Section 2.3.12 states that no grievances were raised during this monitoring period.
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referred either to a) arbitration, to the extent allowed by the laws of the relevant jurisdiction or b) competent courts in the relevant jurisdiction, without prejudice to a party's ability to submit the Grievance to a competent supranational adjudicatory body, if any.	
The Feedback and Grievance Redress Procedure must be publicized and accessible to Communities and Other Stakeholders. Grievances and project responses, including any redress, must be documented and made publicly available.	
Evidence Used to Assess Conformance:	MR Section 2.3.12, PD Section 2.3.12, site visit interviews
Findings:	Carbon Tanzania has a clear grievance policy that is outlined in the PD and was evaluated during validation. The MR states that there were no grievances raised during the monitoring period, and during site visit interviews no individuals stated they had any grievances with the project. Individuals interviewed said they had no issues with the project, and if they ever did, they would feel comfortable raising them with project staff. As there were no grievances logged during the monitoring period the verification team is unable to determine if the process was implemented appropriately. However, based on site visit interviews and the grievance procedure in place the verification team is confident that any future grievances raised would be handled appropriately. This item is closed.
Date Closed:	15 November 2022
Indicator G3.9 - Describe measures needed and <i>taken</i> to provide orientation and training for the project's workers and relevant people from the Communities with an objective of building locally useful skills and knowledge to increase local participation in project implementation. These capacity building efforts should target a wide	The MR states that there were opportunities for community members to participate in orientations and trainings to gain new knowledge and skills. Capacity has also been built through employment and job training, good governance training, increased project awareness, and carbon champions.

range of people in the Communities, with special attention to women and vulnerable and/or marginalized people. Identify how training is passed on to new workers when there is staff turnover, so that local capacity will not be lost.	
Evidence Used to Assess Conformance:	MR section 2.3.13; PD section 2.3.14; site visit observations and interviews
Findings:	Site visit interviews and observations substantiate that there were multiple trainings through CT, Tuunange, and other project partners with village government, VGS officers, COCOBA members, and carbon champions that occurred during the monitoring period. Individuals stated that the trainings were helpful and taught them valuable information. COCOBA members stated that the trainings were very valuable to them and for their businesses, and that they would like even more trainings to continue to grow their businesses. VGS officers spoke of attending the Pasiansi Institute, where they received military/ranger training from professionals. The MR states that the capacity building that is happening is occurring in exciting project-independent structures (i.e., the village governments), and therefore the benefits will last beyond the project lifetime. Based on the supporting evidence provided and observations made during the site visit, the verification team is reasonably assured that there is substantial capacity building occurring. This item is closed.
Date Closed:	15 November 2022
Indicator G3.10 - <i>Demonstrate</i> that people from the Communities are given an equal opportunity to fill all work positions (including management) if the job requirements are met. Explain how workers are selected for positions and where relevant, describe the measures needed and <i>taken</i> to ensure	Section 2.3.14 describes how the project ensures that people from the communities are given an equal opportunity to fill work positions.

Community members, including women and vulnerable and/or marginalized people, are given a fair chance to fill positions for which they can be trained.	
Evidence Used to Assess Conformance:	MR section 2.3.14; PD section 2.3.15; site visit interviews and observations
Findings:	The MR states that all community members are encouraged to apply for open positions, and that all employees of the Ntakata REDD project area were employed from the project area during this period. The limited number of female employees is a result of cultural preferences and not unfair hiring practices. The verification team spoke with two female VGS officers who said the hiring process was the same for women and men. The female VGS believe more women should apply so that there is a balanced number. The verification team also spoke with the female community finance officer. The MR states that there a significant portion of village leadership are women, and the verification team spoke with several of these leaders. Most of the COCOBA members are also women. Site visit interviews substantiate that community members are given preference for employment within the project and that there is equal opportunity for individuals to apply for positions if desired.
Clarification Request (CL):	Please provide documentation showing employees that were hired during the verification period.
Date Issued:	15 November 2022
Project Proponent Response/Actions and Date:	Documentation of employee hires has been shared with the VVB, see “Faraja Contract”. (01 February 2023)
Evidence Used to Close NCR:	The contract for the community finance officer was provided and reviewed by the verification team. Item closed.
Date Closed:	02 February 2023
Indicator G3.11 - Submit a list of all relevant laws and regulations covering worker’s rights in the host country. Describe measures needed and <i>taken</i> to inform workers about	MR states that PP is organizationally committed through internal policy to follow the Employment Act and Labor Institutions Act of 2004, and the Code of Good Practice Rules of 2007.

their rights. Provide assurance that the project meets or exceeds all applicable laws and/or regulations covering worker rights and, where relevant, demonstrate how compliance is achieved.	MR states all employees received a briefing on laws and working rights as well as copies of company policy documents.
Evidence Used to Assess Conformance:	MR Section 2.3.15
Findings:	MR Section 2.3.15 states the Project Proponent adheres to applicable labor laws and regulations and that employees are informed of their rights during employee orientation. Instructions for the CCB/VCS Monitoring Report Template for Section 2.3.16 include the requirement to demonstrate how compliance was achieved for these relevant labor laws and regulations.
Clarification Request (CL):	Please clarify within the MR and provide documentation for the actions taken during this reporting period to ensure compliance with the cited labor laws and regulations.
Date Issued:	15 November 2022
Project Proponent Response/Actions and Date:	Check Makame docs for labor laws and regulations (01 February 2023)
Finding:	Evidence of how Carbon Tanzania ensures compliance with Tanzanian Law was provided to the verification team. A demonstration of how compliance was achieved is not included in section 2.3.15 of the MR.
Clarification Request (CL):	Please demonstrate within the MR how compliance was achieved for the relevant labor laws and regulations.
Date Issued:	02 February 2023
Project Proponent Response/Actions and Date:	A reference to the evidence provided for labor law compliance has been added to section 2.3.15 of the MR.
Evidence Used to Close CL:	The VVB confirmed MR Section 2.3.15 now states where evidence of compliance with relevant laws can be found. This item is addressed. Item Closed.
Date Closed:	20 March 2023
Indicator G3.12 - Comprehensively assess situations and occupations that might arise through the implementation of the project and	MR section 2.3.16 outlines the risks of employment or involvement in the project.

pose a substantial risk to worker safety. Describe measures needed and <i>taken</i> to inform workers of risks and to explain how to minimize such risks. Where worker safety cannot be guaranteed, project proponents must show how the risks are minimized using best work practices in line with the culture and customary practices of the communities.	
Evidence Used to Assess Conformance:	MR Section 2.3.16; PD section 2.3.17; site visit interviews and observations
Findings:	The MR states that no occupational safety incidents were reported during the monitoring period. Potential risks to workers include vehicle accidents, insect or snake bites, as well as conflict related violence during enforcement operations. Interviews with VGS substantiate that they are aware of the risks associated with their work and how to handle dangerous situations. The biggest danger they mentioned was the Secuma invaders. Site visit interviews substantiate that VGS officers received trainings during the monitoring period.
Date Closed:	2022 November 28

Indicator G4.1 - Describe the project's governance structures, and roles and responsibilities of all the entities involved in project design and implementation. For grouped projects, identify any new entities included in the project since the last validation or verification against the CCB Standards.	MR Section 2.4.1 presents a diagram of the project governance structure consistent with the governance structure described and governance structure diagram depicted in PD Section 2.4.2.
Evidence Used to Assess Conformance:	PD Section 2.4.1, MR Sections 2.4.1 and 2.2.5
Findings:	Review of the MR and supporting documents substantiate this project is not a grouped project and no new project areas or communities were added to the project during this reporting period. The project governance structure continues as described in the validated PD. Item closed.

Date Closed:	15 November 2022
Indicator G4.2 - Document key technical skills required to implement the project successfully, including community engagement, biodiversity assessment and carbon measurement and monitoring skills. Document the management team's expertise and prior experience implementing land management and carbon projects at the scale of this project. If relevant experience is lacking, the proponents must either demonstrate how other organizations are partnered with to support the project or have a recruitment strategy to fill the gaps.	Section 2.4.1 of the MR identifies the required technical skills for project implementation. Section 2.4.2 of the MR identifies the Management Team Experience and Project Management Partnerships/Team Development.
Evidence Used to Assess Conformance:	MR Sections 2.4.1, 2.4.2, and 2.4.3; PD Sections 2.4.1, 2.4.2 and 2.4.3; MR Sections 2.1.3 and 2.1.4; PD Sections 2.1.3 and 2.1.4; discussions with project proponent and key project staff, site visit interviews with community stakeholders
Findings:	The MR outlines how Carbon Tanzania continues to be involved with project implementation. Site visit observations and interviews with project personnel and project partners substantiate that Carbon Tanzania and the project partners have the skills required to implement the project successfully, including community engagement, biodiversity monitoring, and carbon measurement. There is no evidence that relevant experience is lacking. This item is closed.
Date Closed:	15 November 2022

Indicator G4.3 - Document the financial health of the implementing organization(s). Provide assurance that the Project Proponent and any of the other entities involved in project design and implementation are not involved in or are not complicit in any form of corruption such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, and collusion, and describe any measures needed	MR Section 2.4.4 states CT is an established company with a sound financial basis for operations over the project lifetime and that the annual audit reports and financial statements are available upon request. MR Section 2.4.5 contains the assurance stating CT and its partners are not complicit in any form of corruption.
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<i>and taken</i> to be able to provide this assurance.	
Evidence Used to Assess Conformance:	Cash Flow analysis
Findings:	There is a clear statement in the MR that all forms of corruption are prohibited. There was no evidence during interviews and discussions with CT, project management staff, Village Council representatives, District Government representatives, or community members that the project is complicit in any form of corruption. Documents demonstrating the financial health and viability of Carbon Tanzania were provided to the verification team for the monitoring period and subsequently reviewed for accuracy and confirmed against supporting documentation/evidence provided to the verification Team.
Date Closed:	03 March 2023

Indicator G5.1 - Describe and map statutory and customary tenure/use/access/management rights to lands, territories and resources in the Project Zone including individual and collective rights and including overlapping or conflicting rights. If applicable, describe measures needed and <i>taken</i> by the project to help to secure statutory rights. <i>Demonstrate</i> that all Property Rights are recognized, respected, and supported.	Section 2.5.1 of the MR describes the recognition of property rights within the project area.
Evidence Used to Assess Conformance:	Section 2.5.1 of MR; Section 2.5.1 of PD, site visit interviews
Findings:	The MR states that the VLUPs are the basis for understanding tenure rights in the project zone, including both statutory and customary rights. Most villagers in the project area do not have CCROs, which can lead to boundary disputes. It was evident during site visit interviews that the communities understand and recognize the VLUPs. The project has helped support the village

	governments by assisting with the implementation of VLUPs.
	During site visit interviews with project staff, Village Council representatives, and community members there was no evidence that property rights are not being recognized, respected, and supported. The VLUPs adequately secure statutory rights. This item is addressed.
Date Closed:	15 November 2022

Indicator G5.2 - <i>Demonstrate</i> with documented consultations and agreements that a. the project will not encroach uninvited on private property, community property, or government property, b. the Free, Prior, and Informed Consent⁵ <i>has been obtained</i> of those whose property rights are affected by the project through a transparent, agreed process. Free, Prior and Informed Consent is defined as: - ‘Free’ means no coercion, intimidation, manipulation, threat and bribery; - ‘Prior’ means sufficiently in advance of any authorization or commencement of activities and respecting the time requirements of their decision-making processes; - ‘Informed’ means that information is provided that covers (at least) the following aspects a. the nature, size, pace, reversibility and scope of any proposed project or activity; b. the reason/s or purpose of the project and/or activity; c. the duration of the above; d. the locality of areas that will be affected; e. a preliminary assessment of the likely economic, social, cultural and	MR Section 2.5.2 states that the project area was based on the VLUPs that were developed under a participatory process in consultation with multiple stakeholders. The MR states that communities gave FPIC for the project to be implemented in the village forest reserves through multiple consultations in each village and the subsequent negotiation and signing of project contracts with each participating village.
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environmental impact, including potential risks and fair and equitable benefit sharing in a context that respects the precautionary principle; f. personnel likely to be involved in the execution of the proposed project (including Indigenous Peoples, private sector staff, research institutions, government employees, and others); and g. procedures that the project may entail; and - ‘Consent’ means that there is the option of withholding consent and that the parties have reasonably understood it. - Collective rights holders must be able to participate through their own freely chosen representatives and customary or other institutions following a transparent process for obtaining their Free, Prior and Informed Consent that they have defined. c. appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project.	
Evidence Used to Assess Conformance:	MR section 2.5.2; PD Section 2.5.3; site visit interviews and observations
Findings:	MR Section 2.5.2 outlines meetings held with District and Village stakeholders from June 2016 through September 2018, prior to and leading up to the signing of contracts. The listed consultation meeting summaries are generally consistent with the list of meetings identified in Section 2.5.3 of the validated PD, with apparent correction of one date and addition of one set of meetings not included in the PD. FPIC was established by the validated PD through signing of project contracts by Village Governments as representatives of villagers. The MR states that the project has and will continue to provide appropriate compensation to the affected parties based on the contractual obligations with the Village and District Governments. It is unclear from the supporting documents provided how the project has demonstrated that these payments occurred.

Clarification Request (CL):	Please provide supporting evidence demonstrating that appropriate compensation was given to affected parties during the monitoring period.
Date Issued:	15 November 2022
Project Proponent Response/Actions and Date:	Evidence of financial transfers has been provided to the VVB, see “Sales Breakdown and Evidence of Transfers” folder. (01 February 2023)
Evidence Used to Close NCR:	The verification team reviewed the evidence of financial transfers provided which supports the statements made in the MR that the project compensates the affected villages. A breakdown of payments made was provided to the VVB, which is supported by the decisions made during the steering committee meetings about dispersing funds. A summary of the steering committee meeting minutes confirmed that disbursement of financial income was discussed during the meetings, including a discussion about complying with the contract agreements in order to reduce delays in disbursement. Based on the evidence reviewed the verification team is reasonably assured the affected communities have been appropriately compensated. This item is closed.
Date Closed:	06 February 2023

Indicator G5.3 - Demonstrate that project activities do not lead to involuntary removal or relocation of Property Rights Holders from their lands or territories, and does not force them to relocate activities important to their culture or livelihood. If any relocation of habitation or activities is undertaken within the terms of an agreement, the project proponents must <i>demonstrate</i> that the agreement was made with the Free, Prior, and Informed Consent of those concerned and includes provisions for just and fair compensation.	The MR states the project does not require the involuntary removal or relocation of communities or important activities to livelihood and culture.
Evidence Used to Assess Conformance:	MR Section 2.5.3, PD Section 2.5.4, site visit interviews
Findings:	MR Section 2.5.3 is consistent with PD Section 2.5.4 in stating that project activities did not involve any

	involuntary removal or relocation of property rights holders from their lands. Site visit interviews with Village Government representatives and community members substantiated the participatory nature used in developing and implementing the VLUPs and that the project does not force them to relocate activities important to their culture or livelihood. There was no evidence during the site visit that there was involuntary removal of property rights holders from their land. Item closed.
Date Closed:	15 November 2022
Indicator G5.4 - Identify any illegal activities that could affect the project's climate, community or biodiversity impacts (e.g. illegal logging) taking place in the Project Zone and describe measures needed and <i>taken</i> to reduce these activities so that project benefits are not derived from illegal activities.	The MR identifies logging and clearing of forest and illegal hunting of wildlife as illegal activities that could affect the project's impacts. The MR identifies increased enforcement through employing and training VSGs and unpredictable patrol schedules as measures taken to reduce illegal activities.
Evidence Used to Assess Conformance:	MR Section 2.5.4, PD Section 2.5.5, site visit interviews
Findings:	MR Section 2.5.4 identifies illegal activities that could have negative effects on the project that are the same as those identified in PD Section 2.5.5. The MR states these issues were addressed through the employment and training of VGS, which was identified as the project's core activity. The MR further identifies complementary village development activities supported by the project which help reduce pressure on the forests. Site visit interviews with VGS staff and government representatives substantiate that training and deployment of VGS occurred during the monitoring period. A demonstration of the mobile devices used to document illegal activities found by VGS was shown to the verification team during the site visit. During interviews it was stated that now that the community better understands and is more aware of the VLUPs, most individuals caught doing illegal activities are invaders and not from the project area. The activities of the VGS are believed to be effective in reducing the

	threat of illegal activities that could affect the project's impacts. Item closed.
Date Closed:	15 November 2022

Indicator G5.5 -Identify any ongoing or unresolved conflicts or disputes over rights to lands, territories and resources and also any disputes that were resolved during the last twenty years where such records exist, or at least during the last ten years. If applicable, describe measures needed and <i>taken</i> to resolve conflicts or disputes. <i>Demonstrate</i> that no activity is undertaken by the project that could prejudice the outcome of an unresolved dispute relevant to the project over lands, territories and resources in the Project Zone.	MR Section 2.5.4 states the VLUP process has resolved previous land disputes involving the village forest reserves through participatory planning and mapping with stakeholders and that the plans are now widely recognized and legally enforceable. PD Section 2.5.6 states that there were no ongoing or historical disputes between stakeholders over land ownership or resource use within the project area, and further states that stakeholders were engaged in the planning of all land and resource ownership.
Evidence Used to Assess Conformance:	MR Section 2.5.5, PD Section 2.5.6, site visit interviews
Findings:	The MR states that the VLUP process has resolved any land disputes that previously affected the project area. Site visit interviews substantiated that the VLUP were created in a participatory manner. During site visit interviews there was no evidence of any ongoing conflicts or disputes between community groups and the project, even when directly prompted. This item is addressed.
Date Closed:	15 November 2022

Indicator G5.6 - Submit a list of all national and local laws and regulations in the host country that are relevant to the project activities. Provide assurance that the project is complying with these and, where relevant, demonstrate how compliance is achieved.	The MR provides a list of laws relevant to project activities including, for reference: • Land Acquisitions Act (1967) • Land Act, number 4 (1999) • Village Land Act, number 5 (1999) • Forest Act (2002) • Contract Act (2002) • Employment and Labor Relations Act (2004) • Prevention and Combatting Corruption (2004) • Wildlife Conservation Act (2009) • Employment and Labor Relations (General) Regulations (2017)
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Evidence Used to Assess Conformance:	MR Section 2.5.6, PD Section 2.5.7
Findings:	MR Section 2.5.6 lists laws and regulations considered relevant to project activities that is the same as the list provided in PD Section 2.5.7. The MR and PD provide a summary for the relevance of each of these laws and regulations to the project, and several identify the applicable law or regulation as setting standards or basis for actions undertaken or followed by the project. There were no changes in national or local laws during the monitoring period. MR Section 2.5.6 contains a definitive statement that the project continues to be in compliance with all national and local laws and regulations that are relevant to the project activities. Site visit interviews with members of the district government substantiated that the project is not out of compliance with any laws. This item is addressed.
Date Closed:	15 November 2022

Indicator G5.7 - Document that the project has approval from the appropriate authorities, including the established formal and/or traditional authorities customarily required by the Communities.	N/A-Validation Item
Evidence Used to Assess Conformance:	PD Section 2.5.8
Findings:	This indicator was addressed in the validated Project Description document and does not need to be re-evaluated during verification. Item closed.
Date Closed:	15 November 2022

Indicator G5.8 - Demonstrate that the Project Proponent(s) has the unconditional, undisputed and unencumbered ability to claim that the project will or did generate or cause the project's climate, community and biodiversity benefits.	N/A-Validation Item
Evidence Used to Assess Conformance:	PD Section 2.5.9

Findings:	This indicator was addressed in the validated Project Description document and does not need to be re-evaluated during verification. Item closed.
Date Closed:	15 November 2022

Indicator G5.9 - Identify the tradable climate, community and biodiversity benefits of the project and specify how double counting is avoided, particularly for offsets sold on the voluntary market and generated in a country participating in a compliance mechanism.	The project is registered under VCS and CCB and is also undergoing validation under SD Vista. Only VCS supplies tradeable benefits. Tanzania is not currently participating in a compliance mechanism.
Evidence Used to Assess Conformance:	MR 2.1.9, PD Sections 2.5.10 through 2.5.15
Findings:	MR Section 2.1.9 provides definitive statements that: • During this verification period GHG emission reductions or removals generated by the project have not been included in an emissions trading program or any other mechanism that includes GHG allowance trading. • During this verification period and since validation the project has not received or sought any other form of environmental credit or become eligible to do so. • During this verification period and since validation the project has not participated or been rejected under any other GHG programs. These statements are consistent with the statements made in the validated PD that: • The Ntakata Mountains REDD project does not seek to generate any other form of environmental or social credit nor does it intend to do so. • The Ntakata Mountains REDD project is not subject to binding emissions limits or emission trading programs. • The Ntakata Mountains REDD project has not nor does it intend to create non-VCS/CCBGHG emissions reductions or any another form of environmental credit. This includes, but is not limited to, biodiversity credits, species banking, water certificates, and nutrient certificates.

	- The Ntakata Mountains REDD project has not been registered, nor is it seeking registration under any other GHG programs other than VCS and CCB. - The Ntakata Mountains REDD project has not been rejected by any other GHG programs. - Tanzania is not currently participating in any national REDD+ markets where a compliance mechanism, or formal jurisdictional reporting framework in operation, could lead to double counting. Double counting would therefore be limited to the voluntary markets. The Ntakata Mountains REDD project has not been registered, nor is seeking registration, under any other GHG programs hence double counting is not an issue for this project. Item closed.
Date Closed:	15 November 2022

Indicator GL1.1 - Identify likely regional or sub-national climate change and climate variability scenarios and impacts, using available studies, and identify potential changes in the local land use scenario due to these climate change scenarios in the absence of the project.	This indicator was successfully closed during project validation. Section 3.4.1 of the validated PD identifies likely climate change scenarios reported as developed specifically for Tanzania.
Evidence Used to Assess Conformance:	PD Section 3.4.1
Findings:	This indicator was addressed in the validated Project Description document and does not need to be re-evaluated during verification. Item closed.
Date Closed:	15 November 2022

Indicator GL1.2 - Demonstrate that current or anticipated climate changes are having or are likely to have an impact on the well-being of Communities and/or the conservation status of biodiversity in the Project Zone and surrounding regions.	This indicator was successfully closed during project validation. Section 3.4.2 of the validated PD describes current or anticipated impacts to community well-being and biodiversity conservation status within the Project Zone as a result of anticipated climate changes.
Evidence Used to Assess Conformance:	PD Section 3.4.2

Findings:	This indicator was addressed in the validated Project Description document and does not need to be re-evaluated during verification. Item closed.
Date Closed:	15 November 2022

Indicator GL1.3 - Describe measures needed and <i>taken</i> to assist Communities and/or biodiversity to adapt to the probable impacts of climate change based on the causal model that explains how the project activities will achieve the project's predicted adaptation benefits.	PD Section 3.4.3 identified the following measures as needed and designed for adaptation: • Land tenure and planning to provide the most basic and useful adaptations to climate change. • Diverse livelihoods, especially attained through education, are not reliant on exploiting the local natural resource base. • Investment in health facilities and interventions to protect communities against future health issues compounded by climate change. • Climate smart and adaptive agriculture and grazing regimes. • Investment and training in good governance and institutions. The PD notes that project activities addressing these measures will reduce effects on the communities and pressure on the biodiverse habitat and natural resource base.
Evidence Used to Assess Conformance:	MR Section 3.3.1; PD section 3.4.3; site visit interviews and observations
Findings:	Site visit interviews and observations substantiated that VLUPs were implemented during this monitoring period, trainings on good governance occurred, carbon champions engaged in educating the communities, and VGS officers worked to protect the forest reserves. New health facilities built or being built were observed during the site visit, and the verification team spoke with several individuals who spoke about the health insurance that everyone in the project received. The activities identified and substantiated as having been implemented or initiated during the period covered by the verification have been determined to be delivering the intended results. Item closed.
Date Closed:	16 November 2022

Indicator GL1.4 - Include indicators for adaptation benefits for	PD Section 3.4.3 identified the following measures as needed and designed for adaptation:
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Communities and/or biodiversity in the monitoring plan. <i>Demonstrate</i> that the project activities assist Communities and/or biodiversity to adapt to the probable impacts of climate change. Assessment of impacts of project activities on Communities must include an evaluation of the impacts by the affected Communities.	• Land tenure and planning to provide the most basic and useful adaptations to climate change. • Diverse livelihoods, especially attained through education, which are not reliant on exploiting the local natural resource base, • Investment in health facilities and interventions to protect communities against future health issues compounded by climate change. • Climate smart and adaptive agriculture and grazing regimes. • Investment and training in good governance and institutions. The PD notes that project activities addressing these measures will reduce effects on the communities and pressure on the biodiverse habitat and natural resource base.
Evidence Used to Assess Conformance:	MR Section 3.3.1, PD Section 3.4.3, site visit observations and site visit interviews
Findings:	Review of supplemental support documents together with site observations and site interviews substantiate that the actions taken, as summarized in GL1.3 findings, are appropriate measures for assisting the project communities and biodiversity adapt to the probable impacts of climate change.
Date Closed:	16 November 2022

Indicator CM1.1 - Describe the Communities at the start of the project and significant community changes in the past, including well-being information, and any community characteristics. Describe the social, economic and cultural diversity within the Communities and the differences and interactions between the Community Groups.	PD sections 4.1.1 and 4.1.2 of the validated PD outline the information required for this indicator.
Evidence Used to Assess Conformance:	Sections 4.1.1 and 4.1.2 of the validated PD
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	16 November 2022

Indicator CM1.2 - Evaluate whether the Project Zone includes any of the following High Conservation Values (HCVs) related to community well-being and describe the qualifying attributes for any identified HCVs: a. Areas that provide critical ecosystem services; b. Areas that are fundamental for the livelihoods of Communities; and c. Areas that are critical for the traditional cultural identity of Communities. Identify the areas that need to be managed to maintain or enhance the identified HCVs.	Like the previous item, this is a validation item on the state of the project area at the start of the project and will not be re-examined here. However, the HCVs are recited here for reference for other HCV-related items. • Village water sources • “Matambiko” spiritual sites • Beekeeping / honey hunting areas
Evidence Used to Assess Conformance:	PD Section 4.1.3
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	16 November 2022

Indicator CM1.3 - Describe the expected changes in the well-being conditions and other characteristics of Communities under the without-project land use scenario, including the impact of likely changes on all ecosystem services in the Project Zone identified as important to Communities.	Section 4.1.4 of the PD outlines the information required for this indicator.
Evidence Used to Assess Conformance:	PD Section 4.1.4
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	16 November 2022

Indicator CM2.1 - Use appropriate methodologies to assess the impacts, including predicted and actual, direct and indirect benefits, costs and risks, on each of the identified Community Groups (identified in G1.5) resulting from project activities under the with-project scenario. The assessment of impacts must include changes in well-being due to project activities and an evaluation of the impacts by the affected Community Groups. This assessment must be based on clearly defined and defensible assumptions about changes in well-being of the Community Groups under the with-project scenario, including potential impacts of changes in all ecosystem services identified as important for the Communities (including water and soil resources), over the project lifetime.	For reference, PD Section 4.2.1 lists the following expected community impacts for three identified community groups: Villages (all 8 project villages) 1. Improved livelihoods (e.g. income, employment, production) 2. Improved reproductive health 3. Increased access to education 4. Reduced conflict over land and resources 5. Increased resilience Women and Women's groups 1. Improved livelihoods 2. Greater control over reproductive health Village Game Scouts (VGS) 1. Improved livelihoods (e.g. income, employment, production) 2. Improved capacities (enforcement, negotiation, coordination)
Evidence Used to Assess Conformance:	MR section 4.1.1; PD section 4.2.1; site visit observations and interviews
Findings:	Section 4.1.1 of the MR outlines the impacts, type of benefit/risk, and change in well-being for each of the identified community groups. One change from the PD which has been included as a PD deviation is that the project no longer tracks improved reproductive health, but rather access to healthcare through health insurance. Site visit interviews and observations substantiated these impacts, including health clinics under construction, school classrooms under construction and completed, demonstrations and conversations about the health insurance communities received, and conversations and patrols with VGS officers. All change in well-being for community groups are positive. Review of training logs, observations of clinics and schools, as well as conversations about VLUPs during the site visit all support the conclusion that impacts on

	community groups are being accurately assessed by the project. This item is addressed.
Date Closed:	16 November 2022
Indicator CM2.2 - Describe measures needed and <i>taken</i> to mitigate any negative well-being impacts on Community Groups and for maintenance or enhancement of the high conservation value attributes (identified in CM1.2) consistent with the precautionary principle.	MR section 4.1.2 outlines the negative community impact mitigation measures taken during the monitoring period.
Evidence Used to Assess Conformance:	MR Section 4.1.2; PD section 4.2.2; site visit interviews and observations
Findings:	The main negative impact mentioned in the MR is the availability of new agricultural land over time. The project mitigates this through introducing climate smart agriculture techniques and creating a more vibrant local economy for alternative livelihoods. During site visit interviews, individuals that were asked stated that they did not believe availability of agriculture land was an issue. Many of the VLUPs have areas designated for agriculture which includes room for growth. The verification team spoke with several members of COCOBAs and saw multiple examples of alternative livelihoods that are a result of project activities. The verification team did not find evidence or examples of climate smart agriculture techniques being introduced during the monitoring period during the site visit or in supplement documentation.
Non-conformance Request (NCR):	Please provide supplemental evidence of the climate smart agriculture techniques that were used to mitigate the limited agricultural land during the monitoring period.
Date Issued:	16 November 2022
Project Proponent Response/Actions and Date:	During this period no new additional climate smart agriculture interventions were implemented, local livelihoods were supplemented through microfinancing and entrepreneurship and availability of new agricultural land is not reported to be a current issue raised by communities formally or informally. Nevertheless, some climate smart agriculture practices

	continued in the landscape as a result of the previously verified introduction of such techniques in the landscape. (01 February 2023)
Findings:	Thank you for the additional clarification that although no new climate smart agriculture interventions were implemented during the monitoring period, practices previously introduced continued in the landscape. MR section 4.1.2 states: “However, the project mitigates this potential negative impact by supporting increased agricultural production on existing lands through the introduction of climate smart agriculture techniques.” This statement implies climate smart techniques were introduced as a mitigation measure during the monitoring period, which does not appear to be accurate. However, the Verification Team understands that these interventions and demonstrating of climate smart agriculture practices may have still been used by community members during the Monitoring Period. The Project has also indicated that additional mitigation actions have taken place during this monitoring period such as microfinancing and entrepreneurship through the COCOBAs; however, these mitigation actions are no reported in the MR.
Clarification Request (CL):	Please ensure section 4.1.2 of the MR describes the mitigation measures that were taken during the monitoring period by adding an additional clarifying statement regarding the timing of when climate smart agriculture interventions have taken place.
Date issued:	03 March 2023
Project Proponent Response/Actions and Date:	The MR has been clarified to show that no new climate smart agriculture interventions took place during this period. New microfinancing programs have been added to the MR to describe new mitigation efforts. (16 March 2023).
Evidence Used to Assess Conformance:	The VVB confirmed section 4.1.2 of the MR now clarifies that no new climate smart interventions were added, but actions from previous monitoring periods continued to be implemented. This item is addressed. Item closed.
Date Closed:	20 March 2023

Indicator CM2.3 - <i>Demonstrate</i> that the net well-being impacts of the project are positive for all identified Community Groups compared with their anticipated well-being conditions under the without-project land use scenario (described in CM1).	MR Section 4.1.3 states the net well-being impacts of the project are positive for all community groups with positive impacts including improved livelihoods through improved agriculture, employment, income, increased access to and quality of education, improved access to health care including reproductive health services, reduced land conflict, and increased resilience in response to environmental shocks.
Evidence Used to Assess Conformance:	MR section 4.1.3; PD section 4.2.1-4.2.3; site visit observations and interviews
Findings:	Site visit interviews and observations substantiated the net positive benefits from project activities, including diversified income through COCOBAs, new and upgraded school classrooms, new and upgraded clinics, health care for all in the project area, and implementation of the VLUP through VGS patrols. Individuals that were asked stated that they believed their lives are better now compared to before the project because of all the benefits listed. The one potential negative impact is lack of access to new agriculture land; however, this would mostly impact new migrants. Individuals interviewed stated that they believed the VLUPs designated enough areas for agriculture, including room for expansion, and that this was not an issue. VGS officers states that there had been no conflicts from not having enough land in the VLUPs. With the positive impacts substantiated for the community groups and mitigation implemented for potential negative impacts, the overall net impact of project activities on community groups is positive. This item is closed.
Date Closed:	17 November 2022

Indicator CM2.4 - <i>Demonstrate</i> that no High Conservation Values (identified in CM1.4) are negatively affected by the project.	For reference, PD Section 4.1.3 identifies three HCVs related to community well-being: Village water sources, “Matambiko” spiritual sites, and beekeeping/honey hunting areas.
Evidence Used to Assess Conformance:	MR Section 4.1.4; PD section 4.1.3; site visit observations and interviews
Findings:	The MR states that HVCs related to community well-being are not negatively impacted by the project, but in fact protected as designations in VLUPs. During the site visit, one of the “Matambiko” spiritual sites was

	visited by the verification team. It was clear from site visit interviews and observations that HCVs related to community well-being are important to the communities and protected by project activities through implementation of the VLUPs and tracking of illegal activities. 63 incidents are reported in this section, referencing MR section 4.3.1, however this number does not appear to match the numbers reported in section 4.3.1.
Clarification Request (CL):	Please clarify how many incidents of illegal activities took place during the monitoring period and update the MR accordingly.
Date Issued:	17 November 2022
Project Proponent Response/Actions and Date:	The number of incidents mentioned in section 4.1.4 has been updated to align with the number of incidents reported in 4.3.1. (01 February 2023)
Evidence Used to Close NCR:	The verification team confirmed section 4.1.4 of the MR has been updated to state there were 111 incidents reported during the monitoring period, which matches the numbers reported in section 4.3.1. Item closed.
Date Closed:	02 February 2023

Indicator CM3.1 - Identify any potential positive and negative impacts that the project activities are likely to cause on the well-being of Other Stakeholders.	PD Section 4.3.1 identifies Other Stakeholders as the Tanganyika and Mpanda District Governments, and identifies potential impacts from project activities as positive, and states there are no anticipated negative impacts.
Evidence Used to Assess Conformance:	PD Section 4.3.1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	17 November 2022

Indicator CM3.2 - Describe the measures needed <i>and taken</i> to mitigate the negative well-being impacts on Other Stakeholders.	Section 4.2.1 of the MR states that there are no anticipated negative impacts on other stakeholders and therefore no mitigation actions needed.
Evidence Used to Assess Conformance:	MR section 4.2.1; PD section 4.3.2
Findings:	The MR states that there were
Non-conformance Request (NCR):	District Government interviewees did not identify any negative impacts the project is having on the District

	Governments. Site visit interviews substantiate the project is not having negative impacts on the District Governments which are the “Other Stakeholders” identified in the PD, and no mitigation is warranted. Item closed.
Date Closed:	17 November 2022

Indicator CM3.3 - Demonstrate that the project activities do not result in net negative impacts on the well-being of Other Stakeholders.	MR Section 4.2.2 states that the district authorities identified as “other stakeholders” have benefited from additional financial resources and additional training and capacity building opportunities. The MR states there were no observed negative impacts and only positive impacts on the well-being of other stakeholders, with the net impact of the project positive.
Evidence Used to Assess Conformance:	MR section 4.2.2; PD section 4.3.3; site visit interviews and observations
Findings:	Site visit interviews with members of the district government confirm that the district believes the project has had positive impacts. There were no negative impacts identified, and therefore the verification team agrees the net impact of the project on other stakeholders is positive. This item is closed.
Date Closed:	17 November 2022

Indicator CM4.1 - Develop and implement a monitoring plan that identifies community variables to be monitored, Communities, Community Groups and Other Stakeholders to be monitored, the types of measurements, the sampling methods, and the frequency of monitoring and reporting. Monitoring variables must be directly linked to the project’s objectives for Communities and Community Groups and to predicted outputs, outcomes and impacts identified in the project’s causal model related to the well-being of Communities (described in G1.8). Monitoring must assess differentiated impacts, including and benefits, costs and	MR Section 4.3.1 provides a table listing monitored activities and provides a summary of results. PD Appendix 5 outlines the Community Monitoring Framework including objectives, activities, terms, indicator/outputs, and frequency of monitoring.
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risks, for each of the Community Groups and must include an evaluation by the affected Community Groups.	
Evidence Used to Assess Conformance:	MR Section 4.3.1, PD Section 4.4.1 and Appendix 5, Community Monitoring Plan for the Ntakata Mountains REDD Project (20th May 2017), site visit interviews and observations, review of supplementary support documents
Findings:	The monitoring plan results presented in the MR cover each of the activities identified by the Community Monitoring Framework presented in the validated PD and in the Community Monitoring Plan (CMP). For activities that were monitored during the current monitoring period, supporting evidence was provided demonstrating how the activity was monitored. Evidence provided included training logs, for good governance and VGS trainings; logs of individuals who interacted with carbon champions and their level of understanding; reports from VGS patrols documenting poaching incidents, wires and snares removed, agricultural clearing land incidents, and illegal timber harvesting; revenue balance sheets showing village payments; COCOBA membership lists and grants provided; balance sheets for health insurance payments; and a letter from the district government containing a statement on immigration in the project area. Site visit observations and interviews substantiated the supporting evidence provided for the community monitoring results presented in the MR. While site visit interviews confirmed that individuals attended training, documentation could not be located demonstrating that 36 VGS officers attended training at the Pasiansi institute. It is unclear if VGS have been sent to Pasiansi during the monitoring period. The MR states “8 grants provided through project support (Minutes from May- 21).” The audit team was not provided the meeting minutes referenced in the MR.
Clarification Request (CL):	Please clarify if VGS have been sent to Pasiansi during the monitoring period and if applicable, provide

	documentation showing that VGS officers attended training at the Pasiansi institute during the monitoring period. Please provide the meeting minutes referenced in the above finding.
Date Issued:	28 November 2022
Project Proponent Response/Actions and Date:	No VGS sent during that period. Sample of previous evidence provided as part of previous Val/Ver of current VGS having previously attended Pasiansi (see “VGS trained at Pasiani (previously verified)” folder) (Minutes from May- 21) provided highlighting the village commitment to providing 8 grants to cocobas through project support, (see “Cocoba Grants (May-21 Minutes)” folder). (01 February 2023)
Evidence Used to Close NCR:	The project proponent clarified that VGS officers did not attend training during the verification period, and it was previously verified that 36 officers attended training in the past. The table in Section 4.3.1 presents multiple terms for which the monitoring results are presented for. The Term related to Activity 1.2 defined in the table is 2017-2022 therefore the Verification Team has determined the information presented in the MR is accurate. This finding is closed.
Date Closed:	03 March 2023

Indicator CM4.2 - Develop and implement a monitoring plan to assess the effectiveness of measures taken to maintain or enhance all identified High Conservation Values related to community well-being.	MR section 4.3.1 outlines how HCVs related to community well-being were monitored during the monitoring period. HCVs related to community well-being are identified in the PD as: village water sources, “Matambiko” spiritual sites, and beekeeping/honey hunting areas.
Evidence Used to Assess Conformance:	MR Sections 4.3.1 and 4.1.4; PD Sections 4.4.1, 4.1.3, and Appendix 5; site visit observations and interviews
Findings:	The MR states that HCVs related to community well-being are all located within the forest, and therefore all data from forest monitoring, including deforestation analysis, forest by-law enforcement, patrol data, and reporting of illegal activity serve as direct indicators on the effectiveness of the improved forest management measures are having on maintaining or enhancing community well-being HCVs.

	Site visit observations substantiate that forest protection and monitoring contribute to the maintenance and enhancement of HCVs related to community well-being. This item is addressed.
Date Closed:	17 November 2022

Indicator CM4.3 - Disseminate the monitoring plan, and any results of monitoring undertaken in accordance with the monitoring plan, ensuring that they are made publicly available on the internet and summaries are communicated to the Communities and Other Stakeholders through appropriate means.	Section 4.3.2 of the MR outlines how the Monitoring Plan and results of monitoring were disseminated during the monitoring period.
Evidence Used to Assess Conformance:	MR Section 4.3.2, PD Section 4.4.2, Community Monitoring Plan, supplemental documents provided to auditor, site visit interviews and observations, Verra Website
Findings:	The MR states that a summary of the monitoring plan was translated to Swahili and disseminated to the community groups at validation. Monitoring results were communicated during bi-annual meetings. During the site visit, the verification team observed copies of the Monitoring report available in village offices as well as results from monitoring posted in public places. The MR and summaries are available on the Verra website. Pending review of bi-annual meeting minutes to confirm monitoring results were discussed.
Non-conformance Request (NCR):	Pending
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	The verification team reviewed summaries of the meeting minutes and confirmed results of monitoring were discussed. The verification team is reasonably

	assured communities have access to project information. This item is addressed.
Date Closed:	06 February 2023

Indicator GL2.1 - a. Demonstrate that Smallholders/Community Members or Communities either own or have management rights, statutory or customary, individually or collectively, to land in the Project Area. The Smallholders/Community Members or Communities have rights to claim that their activities will or did generate or cause the project's climate, community and biodiversity benefits. OR b. Demonstrate that the Project Zone is in a low human development country OR in an administrative area of a medium or high human development country in which at least 50% of the households within the Communities are below the national poverty line.	PD Section 4.5.1 was validated as demonstrating this project met both criteria for exceptional community benefits.
Evidence Used to Assess Conformance:	PD Section 4.5.1
Findings:	This indicator was evaluated during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	17 November 2022

Indicator GL2.2 - <i>Demonstrate</i> that the project generates short-term and long-term net positive well-being benefits for Smallholders/Community Members. Include indicators of well-being impacts on Smallholder/Community Members in the monitoring plan. The assessment of impacts must include changes in well-being due to project activities and an evaluation of the impacts by	Section 4.4.1 of the MR states the short-term and long-term community benefits. The MR states that increasing capacity and knowledge of community members in the short term will create long term benefits. Additionally, revenues from the sale of verified emissions reductions will provide funds for continued community development.
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the affected smallholders/Community Members.	
Evidence Used to Assess Conformance:	MR Section 4.4.1; site visit observations and interviews
Findings:	Attendance logs were provided for good governance trainings, VGS trainings, and carbon champion interactions, all of which demonstrate that capacity building occurred during the monitoring period. In addition, health insurance was provided for 4,400 households. (MR Section 4.4.1 states that 4,400 individuals received health insurance). Review of project documentation coupled with site visit interviews and observations substantiates an overall conclusion the project is on track to generate long-term, net positive well-being benefits for smallholders/community members.
Clarification Request (CL):	Please clarify if 4,400 individuals or 4,400 households received health insurance benefits and update the MR accordingly.
Date Issued:	18 November 2022
Project Proponent Response/Actions and Date:	It is 4,400 households. The MR has been updated. (01 February 2023)
Evidence Used to Close NCR:	The verification team confirmed that the MR now states 4,400 households and not individuals. Item closed.
Date Closed:	02 February 2023

Indicator GL2.3 - Identify, through a participatory process, risks for the Smallholders/Community Members to participate in the project, including those related to tradeoffs with food security, land loss, loss of yields and short-term and long-term climate change adaptation. Explain how the project is designed to avoid such tradeoffs and the measures taken to manage the identified risks. Include indicators of risks for Smallholders/Community Members in the monitoring plan.	PD Section 4.5.3 identifies risks associated with participation in the project as: some villagers may dedicate an amount of time to the project that is not commensurate with the benefits they individually receive; and women will be excluded from participating in some activities due to cultural barriers and existing gender imbalances (such as in the Village Government for example).
Evidence Used to Assess Conformance:	MR section 4.3.1; PD section 4.5.3; site visit observations and interviews
Findings:	Community monitoring results presented in the MR along with observations from the site visit substantiate

	that the risks associated with participation in the project are effectively being managed and avoided. Meetings with village government ensure they understand that project benefits go to the community as a whole. The presence of women in some of the village governments and the percentage of COCOBAs that are female-lead show that women are not being excluded from participating in project activities. Review of supplemental project documents, site visit observations, and site visit interviews substantiate that the project continues to utilize the participatory process, that community members are kept informed of the potential risks, and that the project has implemented or initiated appropriate measures to manage the identified risks. This item is addressed.
Date Closed:	18 November 2022
Indicator GL2.4 - Identify Community Groups that are marginalized and/or vulnerable. <i>Demonstrate</i> that the project generates net positive impacts on the well-being of all identified marginalized and/or vulnerable Community Groups. <i>Demonstrate</i> that any barriers or risks that might prevent benefits going to marginalized and/or vulnerable Smallholder/Community Members have been identified and addressed. <i>Demonstrate</i> that measures are taken to identify any marginalized and/or vulnerable Smallholders/Community Members, whose well-being may be negatively affected by the project, and that measures are taken to avoid, or when unavoidable to mitigate, any such impacts.	PD Section 4.5.4 identifies two marginalized and/or vulnerable community groups within the project zone: poor households, and women in the villages.
Evidence Used to Assess Conformance:	PD Section 4.5.4; MR section 4.4.2; supplemental information, site visit observations and interviews
Findings:	The MR provides positive impacts for two identified potentially marginalized or vulnerable community groups. The MR states there are no negative impacts

	anticipated for either community group, implying a net positive impact. The MR also identifies potential risks to the groups but offers a solution to mitigate risks. Review of project documentation, site visit observations, and site visit interviews substantiate the project is generating net positive benefits on the well-being of poor households and women, has identified and has taken steps to address risks that might prevent benefits from going to these groups. Appropriate mitigation measures outlined to address project risks in MR 4.1.2 were substantiated as providing benefits to poorer households and women. Item closed.
Date Closed:	18 November 2022

Indicator GL2.5 - Demonstrate that the project generates net positive impacts on the well-being of women and that women participate in or influence decision-making and include indicators of impacts on women in the monitoring plan.	MR Section 4.4.3 states that while women do not hold the same status as men in the project area due to the traditionally patriarchal culture in the villages, the project proponent is taking steps to influence change and encourage more women to participate in decision making.
Evidence Used to Assess Conformance:	MR Section 4.4.3; PD section 4.5.5; site visit interviews and observations
Findings:	The MR states that during the monitoring period, women continued to be employed as carbon champions which provided direct employment opportunities and allowed them to be seen in positions of leadership. Additionally, there are members of the village governments who are women and a significant number of COCOBAs are led by women. Site visit interviews and observations, including individuals with women in village governments, female VGS officers, and women who run COCOBAs support the assertions made by the project that the project generates net positive impacts on the well-being of women. The verification team notes that section 4.4.3 of the MR has several typos which can make it difficult to read and understand. (i.e. “During this verification period women continued to be employed as carbon champions were women.”)

Clarification Request (CL);	Please ensure section 4.4.3 is free of grammatical errors and clearly presents the information required for the indicator.
Date Issued:	18 November 2022
Project Proponent Response/Actions and Date:	This section has been edited to read more clearly and remove grammatical errors. (01 February 2023)
Evidence Used to Close NCR:	The verification team confirmed section 4.4.3 of the MR has been edited and revised. Item closed.
Date Closed:	02 February 2023

Indicator GL2.6 - Describe the design and implementation of a benefit sharing mechanism, demonstrating that Smallholders/Community Members have fully and effectively participated in defining the decision-making process and the distribution mechanism for benefit sharing; and demonstrating transparency, including on project funding and costs as well as on benefit distribution.	Section 4.4.4 of the MR presents the information required for this indicator.
Evidence Used to Assess Conformance:	MR section 4.4.4; PD section 4.5.6; Site visit observations; Ntakata Revenue.xlsx
Findings:	During the site visit the audit team spoke with community members who are part of the Executive Committee that determines how much of the carbon revenue each village will get and through interviews the audit team confirmed that the benefit sharing mechanism is being implemented as described in the validated PD. The audit team was unable to find the amount of revenue that the project generated during the most recent transfer period. The audit team would like to understand what this value is to ensure the benefit sharing plan is being appropriately implemented. Furthermore, the audit team was unable to locate supporting documentation showing the revenue transfer to the villages.

Clarification Request (CLs):	Please provide a workbook showing the revenue earned by the project during the previous monitoring period that was used to determine the villages should get \$575,000. Please provide supporting documentation demonstrating that revenue has been transferred to the villages.
Date Issued:	28 November 2022
Project Proponent Response/Actions and Date:	The workbook and evidence has been provided to the VVB (see “Sales Breakdown_AJ_20Jan2023.xlsx”) (01 February 2023)
Evidence Used to Close NCR:	The verification team reviewed evidence of payments made to the villages during the monitoring period and noted that the Ntakata_Financial_Viability_JA_AJ211022.xlsx workbook shows that there was \$1,565,000 allocated to communities in 2021. It is unclear to the audit team if the remaining funds allocated to communities have been disbursed or if they have not been disbursed what the timeline for disbursement is.
Findings:	CL: Please clarify in line with the finding.
Date Issued:	03 March 2023
Project Proponent Response/Actions and Date:	The 50% earned as community share of revenue for 2021 was Tsh 3.6Billion in total (that is Tsh 1.3Billion – First semi-annual plus Tsh 2.3Billion - Second semi-annual). This amount is equivalent to \$ 1,565,000. The funds successfully transferred were Tsh 1.122 Billion in July 2021, out of Tsh 1.3Billion total, as instructed by the steering committee. 148M represents the savings, which includes 100M, plus the balance from ICHIF registrations – 48M and was put back in trust for the next disbursements. The remaining funds, Tsh 2.448 Billion, were transferred on July 2022. This included 2.3B plus the 148M balance. Because villages’ project implementation took longer and required financial compliance the funds were delayed and all parties (Carbon Tanzania and the villages) agreed to defer the fund disbursements to 2022 to ensure the funds were used efficiently and in a timely manner, with no delays. Therefore, the funds were successfully disbursed in July 2022 after villages had well-documented plans for the next disbursements, which is key to ensure the community needs were prioritized and financed. The

	above ensures community involvements and decision making to empower the communities. Additional evidence has been provided with details about the disbursement of benefits to the communities in a folder titled, “Disbursements”. (16 March 2023)
Evidence used to Assess Conformance:	Thank you for the additional clarification and supporting documents showing the funds distributed during 2022. Based on interviews conducted during the site visit with village leadership and representatives from the Steering Committee and supporting documentation provided the Project, the VVB is reasonably assured that the Benefit Sharing Plan as described in the validated PD and agreed to by the participating communities is being followed. This finding is closed.
Date Closed:	27 March 2023

Indicator GL2.7 - Explain how relevant and adequate information about predicted and actual benefits, costs and risks has been communicated to Smallholders/Community Members and provide evidence that the information is understood.	PD Section 4.5.7 identifies specific risks, costs, and benefits reported to have been presented to the communities during the introductory meetings held in all eight villages.
Evidence Used to Assess Conformance:	PD section 4.5.7
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	18 November 2022

Indicator GL2.8 - Describe the project’s governance and implementation structures, and any relevant self-governance or other structures used for aggregation of Smallholders/Community members, and demonstrate that they enable full and effective participation of Smallholders/Community Members in project decision-making and implementation.	The project’s governance and implementation structures outlined in MR Section 4.4.5 are identical to those described in Section 4.5.8 of the validated PD.
Evidence Used to Assess Conformance:	MR Section 4.4.5, PD Section 4.5.8, site visit interviews

Findings:	MR Section 4.4.5 identifies the involvement of CT, its partners, District Governments, and Village Governments in the project governance and implementation. Site visit interviews substantiate the effective participation of community members in committees and participatory meetings for developing the VLUPs and for other community involvement in the project. Site visit interviews substantiate the project has used the existing democratic institutions in place within the communities to ensure smallholders/community members are represented by elected representatives for project decision making and implementation. The steering committee formed for the project was substantiated as including elected village leaders from each of the eight villages. Site visit interviews determined the prevalent belief in the communities that community members were able to actively participate politically with the governance structures that decide how to allocate the project funds. Pending review of additional meeting minutes.
Non-conformance Request (NCR):	Pending
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	The verification team reviewed summary translations of the steering committee meeting minutes and confirms they occurred as described in the MR. Topics discussed included: distribution of carbon revenue, forest monitoring, VGS patrols, and forest incidents. The meetings allowed time for complaints and conflicts, and none were reported. This item is addressed.
Date Closed:	06 February 2023
Indicator GL2.9 - Demonstrate how the project is developing the capacity of Smallholders/Community Members, and relevant local organizations or institutions, to participate effectively and actively in project design, implementation and management.	MR Section 4.4.6 summarizes the approach reported as taken by CT for developing the capacity of community members and local government institutions.
Evidence Used to Assess Conformance:	MR Section 4.4.6, supplemental support documents, site observations and site interviews

Findings:	Supplemental documentation provided to the verification team along with observations during the site visit substantiate that capacity development for the communities occurred during the monitoring period. Training logs were provided for the good governance trainings that occurred with village government during the monitoring period. When on the site visit, VGS officers demonstrated their use of the SMART system to collect data during patrols. Site visit interviews confirmed that other trainings occurred for COCOBA members and contributed to their businesses. Site visit interviews, site observations, and review of supplemental documentation substantiate the project is developing the capacity of community members, relevant local organizations, and local government institutions to participate effectively and actively in project design, implementation, and management.
Date Closed:	18 November 2022

Indicator B1.1 - Describe biodiversity within the Project Zone at the start of the project and threats to that biodiversity, using appropriate methodologies.	Section 5.1.1 of the PD includes the information required for this indicator.
Evidence Used to Assess Conformance:	PD Section 5.1.1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	18 November 2022

Indicator B1.2 - Evaluate whether the Project Zone includes any of the following High Conservation Values (HCVs) related to biodiversity and describe the qualifying attributes for any identified HCVs: a. Globally, regionally or nationally significant concentrations of biodiversity values; i. protected areas¹⁰⁸ ii. threatened species¹⁰⁹	PD Section 5.1.2 identifies the biodiversity HCV species identified for the project zone at the start of the project.
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iii. endemic species¹¹⁰ iv. areas that support significant concentrations of a species during any time in their lifecycle. b. Globally, regionally or nationally significant large landscape-level areas where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance; c. Threatened or rare ecosystems.	
Evidence Used to Assess Conformance:	PD section 5.1.2
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	18 November 2022

Indicator B1.3 - Identify the areas that need to be managed to maintain or enhance the identified HCVs.	PD Section 5.1.3 describes the “without-project scenario”.
Evidence Used to Assess Conformance:	PD Section 5.1.3
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	18 November 2022

Indicator B2.1 - Use appropriate methodologies to estimate changes in biodiversity, including assessment of predicted and actual, positive and negative, direct and indirect impacts, resulting from project activities under the with-project scenario in the Project Zone and over the project lifetime. This estimate must be based on clearly defined and defensible assumptions.	MR Section 5.1.1 presents information for four biodiversity parameters: maintenance of forest cover, maintenance of offsite forest cover, maintenance of native tree diversity, and eastern chimpanzee habitat suitability. PD Section 5.2.1 provides a summary of biodiversity indicators identified for monitoring along with monitoring and estimation procedures, and states that details are provided in the Biodiversity Monitoring Plan that accompanied the PD.
Evidence Used to Assess Conformance:	MR Section 5.1.1; PD section 5.2.1; site visit observations and interviews

Findings:	Findings for accuracy of forest cover and offsite forest cover are pending VCS verification of GIS data for these parameters. The BMP did not require re-inventory of forest trees during the monitoring period, and so the assessment or areal coverage of forest is a reasonable method for estimating predicted change in native tree diversity. The verification team reviewed Appendix 1. Chimpanzee Suitability Model.
Clarification Request (CL):	CL 1: APPENDIX 1. CHIMPANZEE SUITABILITY MODEL states “At the end of this reporting period the average suitability index in the with-project case was 0.453”. Please provide evidence (GIS files, workbook) to substantiate this value for this monitoring period. CL 2: APPENDIX 1. CHIMPANZEE SUITABILITY MODEL states “while the average suitability index in the baseline was 0.442 indicating that project activities are effectively maintaining chimpanzee habitat.” However, the audit team noted that the value was reported as "0.352" in the previous monitoring period. Please clarify why such discrepancy exists.
Date Issued:	23 November 2022
Project Proponent Response/Actions and Date:	Shapefiles have been provided with the suitability index ratings (see “NT_2017_2022_Chimp_Habitat_JWF_20230201.shp”). The with-project and without-project suitability indices have been updated to accurately reflect forest loss. The new values are reported in the MR. (01 February 2023)
Evidence Used to Close NCR:	The VVB reviewed “NT_2017_2022_Chimp_Habitat_JWF_20230201.shp” and confirmed the revised suitability ratings. The with-project and without-project suitability indices are correctly updated in the revised MR. This item is closed.
Date Closed:	7 March 2023

Indicator B2.2 - <i>Demonstrate</i> that the project’s net impacts on biodiversity in the Project Zone are positive, compared with the biodiversity conditions under the	MR Section 5.1.3 states that net impacts on biodiversity resulting from the project activity are positive through the current monitoring period compared to the baseline scenario.
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without-project land use scenario (described in B1).	PD Section 5.2.3 states that net impacts on biodiversity resulting from the project were expected to be positive as outlined in the baseline scenario.
Evidence Used to Assess Conformance:	MR section 5.1.3; PD Section 5.2.3; site visit observations and interviews
Findings:	The MR states that net positive biodiversity benefits are demonstrated through remotely sensed data on deforestation compared to the baseline scenario, demonstrating that more than 4,000 ha of forest loss was prevented during the monitoring period compared to the baseline scenario. Pending findings issued for VCS review of forest cover and GIS data and higher level findings.
Non-conformance Request (NCR):	Pending
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	The remote sensing analyses were reviewed as part of the VCS review and reporting of results confirmed. All major findings related to the remote sensing analyses conducted by the project have been closed. The project has demonstrated compliance with this indicator.
Date Closed:	03 March 2023

Indicator B2.3 - Describe measures needed and <i>taken</i> to mitigate negative impacts on biodiversity and any measures needed and <i>taken</i> for maintenance or enhancement of the High Conservation Value attributes (identified in B1.2) consistent with the precautionary principle.	PD Section 5.2.2 states that the main threats to megafauna are habitat fragmentation and loss of landscape connectivity. The PD does not identify negative impacts on biodiversity anticipated to result from project activities. Section 5.1.2 of the MR outlines the actions taken to mitigate negative impacts on biodiversity during the monitoring period.
Evidence Used to Assess Conformance:	MR section 5.1.2; PD section 5.2.2; site visit observations and interviews
Findings:	The MR states that addressing habitat fragmentation and loss of landscape connectivity forms the fundamental design of the project. The implementation of the VLUPs helps to mitigate the main threats to biodiversity and HVCs in the project area by protecting the forest reserves and reducing illegal activity such as poaching and fires.

	Site visit observations and interviews substantiated that there are no negative impacts on biodiversity as a result of project activities, and that the implementation of VLUPs effectively mitigate the main threats to biodiversity and HCVs. This item is addressed.
Date Closed:	18 November 2022

Indicator B2.4 - <i>Demonstrate</i> that no High Conservation Values (identified in B1.2) are negatively affected by the project.	PD Section 5.2.4 states that it is not anticipated that HCVs related to biodiversity will be negatively affected by the project activity. MR Section 5.1.4 states that HCVs related to biodiversity were not negatively affected by the project activity.
Evidence Used to Assess Conformance:	MR section 5.1.4; PD section 5.2.4; site visit observations and interviews
Findings:	The MR states that the demonstration for absence of negative impacts is through periodic monitoring and reporting of biodiversity indicators. Site visit observations and interviews substantiate the implementation of VLUPs to set aside the forest reserves which contain the biodiversity HCVs. Item closed.
Date Closed:	18 November 2022

Indicator B2.5 - Identify all species used by the project and <i>show</i> that no known invasive species are introduced into any area affected by the project and that the population of any invasive species does not increase as a result of the project.	PD Section 5.2.5 and MR Section 5.1.5 state no species are grown or introduced as part of the forest conservation activities.
Evidence Used to Assess Conformance:	MR Section 5.1.5, PD Section 5.2.5, site visit observations and interviews
Findings:	Site visit observations and interviews substantiate the project is focused on forest conservation activities and no plant species are grown for introduction or planned to be introduced in the project area. Therefore, no known invasive species have been introduced by the project or expected to have increased as a result of the project. Item closed.
Date Closed:	18 November 2022

Indicator B2.6 - Describe possible adverse effects of non-native species used by the project on the region's environment, including impacts on native species and disease introduction or facilitation. Justify any use of non-native species over native species.	MR Section 5.1.6 states no species will be introduced as part of project forest conservation activities. MR Section 5.1.6 also identifies several non-native plant species that have been used in ongoing agricultural activities.
Evidence Used to Assess Conformance:	MR Section 5.1.6, PD Section 5.2.6 and 5.2.7, site visit observations and interviews
Findings:	Site visit observations and interviews substantiate the development and implementation of the VLUPs which dictate the legally enforceable land uses within the project zone. The verifiers have concluded that non-native crop and livestock species used for agriculture and grazing within areas designated and previously used for those purposes will not pose harm to the region's environment. Item closed.
Date Closed:	18 November 2022

Indicator B2.7- <i>Guarantee</i> that no GMOs are used to generate GHG emissions reductions or removals.	MR Section 5.1.7 and PD Section 5.2.8 state that the project uses no GMOs to generate GHG emissions reductions or removals and that GMOs are currently illegal in Tanzania.
Evidence Used to Assess Conformance:	MR Section 5.1.7, PD Section 5.2.8, site visit observations and interviews
Findings:	Site visit observations and interviews substantiate GHG emissions reductions and removals are planned to be generated through conservation and protection of existing forests. Conservation and protection of natural forests and forest species would not involve or use GMOs. Item closed.
Date Closed:	18 November 2022

Indicator B2.8 - Describe the possible adverse effects of, and justify the use of, fertilizers, chemical pesticides, biological control agents and other inputs used for the project.	Section 5.1.8 of the MR identifies inputs that are used in the project area and provides justification for their use along with potential adverse effects.
Evidence Used to Assess Conformance:	MR section 5.1.8; PD; site visit observations and interviews
Findings:	The MR explains that fertilizers and insecticides are legally used by farmers in the project area within designated farming areas following the VLUPs. The

	project or any project activities do not use these fertilizers or pesticides and does not encourage or support their use. The potential adverse effects include degradation of water quality due to runoff, however so far there has not been evidence of this occurring. Site visit interviews and observations substantiate that fertilizers, chemical pesticides, and herbicides are not used by the project. This item is addressed.
Date Closed:	18 November 2022

Indicator B2.9 - Describe the process for identifying, classifying and managing all waste products resulting from project activities.	Section 5.2.10 of the PD presents the information necessary to address this indicator.
Evidence Used to Assess Conformance:	PD Section 5.2.10
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	18 November 2022

Indicator B3.1 - Identify potential negative impacts on biodiversity that the project activities are likely to cause outside the Project Zone.	Section 5.2.1 of the MR identifies the negative offsite biodiversity impacts.
Evidence Used to Assess Conformance:	MR section 5.2.1; PD section 5.3.1; site visit interviews and observations
Findings:	The potential negative offsite impact identified in MR Section 5.2.1 is the same as the potential negative offsite impact identified in the validated PD. No additional potential negative offsite impacts were identified by site visit observations or site visit interviews. Site visit observations and interviews substantiate the project has adequately identified all potential offsite biodiversity impacts as presented in the validated PD. Item closed.
Date Closed:	18 November 2022

Indicator B3.2 - Describe the measures needed and <i>taken</i> to mitigate these negative impacts on biodiversity outside the Project Zone.	MR Section 5.2.1. states that VLUPs contain efforts to mitigate the effects of deforestation due to leakage by designating areas of agricultural activity.
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Evidence Used to Assess Conformance:	PD Section 5.3.1, MR Section 5.2.1, site visit observations and interviews
Findings:	Site visit observations and interviews substantiate that there are areas designated for agriculture in the VLUPs, helping to mitigate any deforestation outside of the project area. The MR also mentions that areas nearby the project have also started to develop VLUPs in order to be included in future carbon projects, including the example of the Bugwe village. This item is addressed.
Date Closed:	18 November 2022

Indicator B3.3 - Evaluate unmitigated negative impacts on biodiversity outside the Project Zone and compare them with the project's biodiversity benefits within the Project Zone. Justify and demonstrate that the net effect of the project on biodiversity is positive.	MR Section 5.2.2 states that biodiversity related to forest cover were tracked within the Ntakata REDD project area and leakage belt as part of climate impact monitoring activities. MR Section 5.2.2 states that net impacts on biodiversity indicators are quantified and reported in Section 5.1.1.
Evidence Used to Assess Conformance:	MR Sections 5.2.2 and 5.1.1
Findings:	The remote sensing analyses were reviewed as part of the VCS review and reporting of results confirmed. All major findings related to the remote sensing analyses conducted by the project have been closed. The project has demonstrated compliance with this indicator.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	03 March 2023

Indicator B4.1 - Develop and implement a monitoring plan that identifies biodiversity variables to be monitored, the areas to be monitored, the sampling methods, and the frequency of monitoring and reporting. Monitoring variables must be directly linked to the project's biodiversity objectives and to predicted activities, outcomes and	Section 5.3.1 of the MR contains the Biodiversity Monitoring Plan which includes the anticipated impact, indicator, area monitored, sampling method, frequency of monitoring, responsibility to monitor, and results.
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impacts identified in the project's causal model related to biodiversity (described in G1.8).	
Evidence Used to Assess Conformance:	PD section 5.4.1; MR Section 5.3.1; supplemental documents/data; site visit observations and interviews
Findings:	Section 5.3.1 of the MR presents the monitoring results from the anticipated impacts outlined in the PD and Ntakata BMP. Several impacts are monitored through an assessment of forest cover change via satellite imagery. The maintenance of native tree diversity was not monitored during the reporting period. The Chimpanzee habitat suitability index was evaluated during the monitoring period. Pending findings issued for VCS review of forest cover and GIS data and higher level findings.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	The remote sensing analyses were reviewed as part of the VCS review and reporting of results confirmed. All major findings related to the remote sensing analyses conducted by the project have been closed. The project has demonstrated compliance with this indicator.
Date Closed:	03 March 2023

Indicator B4.2 - Develop and implement a monitoring plan to assess the effectiveness of measures taken to maintain or enhance all identified High Conservation Values related to globally, regionally or nationally significant Biodiversity (identified in B1.2) present in the Project Zone.	PD Section 5.4.1 states: All biodiversity indicators are identified and addressed in the Biodiversity Monitoring Plan that accompanies this document [=PD]. The Biodiversity Monitoring Plan will be implemented periodically and results reported to CCBA and disseminated to Communities and Other Stakeholders identified in this document [=PD]. Biodiversity Monitoring Plan Section 4 states that HCV Species tracked in the monitoring plan include: • Southern Ground-hornbill • White-backed Vulture • Rüppell's Vulture
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	• Martial Eagle • Secretarybird • Red Colobus • Robust Chimpanzee • Giraffe • African Elephant • African Wild Dog • African Lion • Leopard • Temminck's Ground Pangolin • West African Ebony
Evidence Used to Assess Conformance:	MR section 5.3.1; PD section 5.2.1; Ntakata Mountains REDD Biodiversity Monitoring Plan (20th May 2017), supplemental documents/data.
Findings:	Section 5.3.1 does not describe how the project assessed the effectiveness of measures taken to maintain or enhance all identified HCVs related to biodiversity in the project zone.
Clarification Request (CL):	Please clarify within the MR.
Date Issued:	23 November 2022
Project Proponent Response/Actions and Date:	The BMP states, "Note that the BMP does not provide a comprehensive assessment of all biodiversity conservation benefits generated by the project activity, but instead focuses monitoring on a set of indicators ([see Monitoring Framework]) that are informative of wider conservation impacts (e.g. areal coverage of forest), are easily measurable and can be attributed to the principal project activity of forest protection of the carbon project area." The areal forest cover is an indirect indicator of HCV status as all HCV species are reliant on forest cover. The Biodiversity Monitoring framework in section 5.3.1 references section 5.1.1, which states, "Forest cover is tied to the well-being of HCV species. The relatively low level of forest cover loss during the reporting period indicates that habitat for HCV species within the project area is not being threatened and the project is effectively protecting populations of those species." Which addresses indicator B4.2. (01 February 2023)
Evidence Used to Close NCR:	Thank you for the additional clarification. As stated in the Project's response Section 5.3.1 of the MR references section 5.1.1 which describes the monitoring results to demonstrate that the project reports on the necessary monitored data for Gold

	Level exceptional biodiversity benefits. This finding is closed.
Date Closed:	03 March 2023

Indicator B4.3 - Disseminate the monitoring plan and the results of monitoring, ensuring that they are made publicly available on the internet and summaries are communicated to the Communities and Other Stakeholders through appropriate means.	Section 5.3.2 of the MR describes how the biodiversity monitoring plan and results were disseminated during the monitoring period.
Evidence Used to Assess Conformance:	MR section 5.3.2; PD section 5.4.2; site visit interviews and observations
Findings:	The MR states that a summary of the monitoring plan was translated to Swahili and disseminated to the community prior to validation. Monitoring results are communicated through meetings with the Village Governments, and copies of the monitoring results were presented to the district governments. Meeting minutes or agendas were not provided to the verification team. During the site visit, the verification team noted that copies of the MR and project documents were available in the village offices.
Clarification Request (CL):	Please provide meeting minutes or other supporting evidence demonstrating that monitoring results were discussed during meetings with Village Governments.
Date Issued:	21 November 2022
Project Proponent Response/Actions and Date:	Sample Minutes of steering committee discussion on results included – as well as evidence of letter posted at all villages and MR availability in Village Office/Village government centers showing villages were aware and communicated to vis a vis Monitoring results (01 February 2023)
Evidence Used to Close NCR:	The verification team reviewed summaries of the meeting minutes and confirmed results of forest monitoring were discussed. This item is addressed.
Date Closed:	06 February 2023

Indicator GL3.1 - Demonstrate that the Project Zone includes a site of	PD Section 5.5.1 makes the claim to demonstrate presence of at least a single individual of a species on
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high biodiversity conservation priority by meeting either the vulnerability <i>or</i> irreplaceability criteria defined below, identifying the ‘Trigger’ species that cause(s) the site to meet any of the following qualifying conditions and providing evidence that the qualifying conditions are met: 1.1 Vulnerability Regular occurrence of a globally threatened species (according to the IUCN Red List) at the site: a. Critically Endangered (CR) and Endangered (EN) species - presence of at least a single individual; or b. Vulnerable species (VU) - presence of at least 30 individuals or 10 pairs. OR 1.2 Irreplaceability A minimum proportion of a species’ global population present at the site at any stage of the species’ lifecycle according to the following thresholds: a. Restricted-range species - species with a global range less than 50,000 km² and 5% of global population at the site; or b. Species with large but clumped distributions - 5% of the global population at the site; or c. Globally significant congregations - 1% of the global population seasonally at the site; or d. Globally significant source populations - 1% of the global population at the site.	the IUCN Red List that is critically endangered or endangered, or the presence of at least 30 individuals or 10 pairs of a vulnerable species, and lists one IUCN-designated Endangered species and three IUCN-designated Vulnerable species that meet these criteria. • PD Section 5.5.1 identifies Eastern Chimpanzee as the IUCN-designated Endangered species. • PD Section 5.5.1 identifies Leopard, Giant Ground Pangolin, and Martial Eagle as the IUCN-designated Vulnerable species that meet the required criteria.
Evidence Used to Assess Conformance:	PD section 5.5.1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification.

	Item closed.
Date Closed:	21 November 2022

Indicator GL3.2 - Describe recent population trends of each of the Trigger species in the Project Zone at the start of the project and describe the most likely changes under the without-project land use scenario.	Information demonstrating compliance with requirements for Indicator GL3.2 was validated at the time of the PD validation.
Evidence Used to Assess Conformance:	PD section 5.5.2
Findings:	This indicator was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	21 November 2022

Indicator GL3.3 - Describe measures needed and <i>taken</i> to maintain or enhance the population status of each Trigger species in the Project Zone, and to reduce the threats to them based on the causal model that identifies threats to Trigger species and activities to address them.	The PD lists the trigger species found in the project area as: Eastern Chimpanzee, leopard, Temminck's Ground Pangolin, and the Martial Eagle. The MR describes how the species were maintained during the monitoring period.
Evidence Used to Assess Conformance:	MR section 5.4.1; PD section 5.5.2
Findings:	The MR states that the trigger species are maintained through the implementation of the VLUPs and a reduction in forest loss. Protection of the forest areas is identified in the PD as the general measure needed to maintain or enhance trigger species populations. Site visit observations and interviews substantiate the implementation of the VLUPs and patrolling by the VGS to help enforce the protection of the areas set aside as forest reserves from encroachment, tree-cutting, and poaching. This item is addressed.
Date Closed:	21 November 2022

Indicator GL3.4 - Include indicators of the population trend of each Trigger species and/or the threats to them in the monitoring plan and demonstrate the effectiveness of measures needed and taken to	PD Section 5.4.1 refers to the Biodiversity Monitoring Plan for all biodiversity indicators, which includes the HCV species as well as trigger species. identifies four indicators for the population trends for GL3.
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maintain or enhance the population status of Trigger species.	Biodiversity Monitoring Plan Section 7 identifies four indicators for monitoring focused on monitoring change in forest cover in the project area and inside the leakage belt, monitoring tree species richness, composition, and relative basal area, and monitoring habitat suitability modeled for chimpanzees. Biodiversity Monitoring Plan Section 3 provides justification for monitoring these indicators.
Evidence Used to Assess Conformance:	MR Section 5.3.1, 5.4.1, PD Sections 5.4.1 and 5.5.2, Biodiversity Monitoring Plan, site visit observations and interviews
Findings:	MR Section 5.4.1 justifies use of the forest cover indicators for inferring impacts on identified trigger species based on the CCBA v3 GL3. Review of criteria for GL3 in CCB Standards v3.1 confirms this is allowable under the CCB Standards. Site visit observations and interviews substantiate the implementation of the VLUPs and patrolling by the VGS to help enforce the protection of the areas set aside as forest reserves from encroachment, tree-cutting, and poaching. Based on the use of indicators focused on demonstrating reduction in rate of deforestation as the means for demonstrating the effectiveness of measures at maintaining or enhancing the population status of trigger species, it can be reasonably concluded that the actions taken by the project thus far are having the desired effect. This item is addressed.
Date Closed:	21 November 2022