

MAKAME SAVANNAH REDD PROJECT VERIFICATION REPORT



Document Prepared By: Aster Global Environmental Services, Inc.

3800 Clermont St. NW
North Lawrence, Ohio 44666
330.294.1242

Project Title	Makame Savannah REDD
Version	5.0
Report ID	21024.00Ver

Report Title	Makame Savannah REDD Verification Report
Client	Carbon Tanzania (CT, Ltd.) Marc Baker, Director of Operations Email: marc@carbontanzania.com Tel: +255 (0) 784 448 761
Pages	171

Date of Issue	14 September 2022
Prepared By	Aster Global Environmental Solutions, Inc.
Contact	Corporate Office: 2800 Clermont St. NW, North Lawrence, Ohio 55666; Phone: 330-294-1242; www.AsterGlobal.com
Approved By	Janice McMahon (President) and Shawn McMahon (Lead Verifier)
Work Carried Out By	Lead Verifier: Shawn McMahon; Verification Team Members: Caitlin Sellers, Caris Lyons, Take Joo Kim, Mansfield Fisher, Kevin Markham, Richard Scharf, Matthew Perkowski, Matthew Campbell, Sandesh Shrestha; Senior Internal Reviewer: Barbara Toole O'Neil; QA/QC: Janice McMahon

Summary

Aster Global Environmental Solutions, Inc., (herein referred to as Aster Global or the Verification Team) was contracted by Carbon Tanzania on February 02, 2021, to conduct the second monitoring period verification (VCS and CCB: 27 April 2019 to 26 April 2021) of the Makame Savannah REDD [Validated Project Description (PD) dated 18 September 2020 V3.0]. 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 Makame Savannah REDD project encompasses 104,065 hectares in the Kiteto District, northern Tanzania. Through adherence and validation to VCS Methodology VM0007 REDD Methodology Framework and Climate, Community & Biodiversity Standards (Third Edition, June 2017), Makame “will protect the Makame WMA from land grabbing and encroachment, and the conversion of land from forest to agriculture, thereby stopping deforestation and preventing GHG emissions generated through tree harvesting and clearing land for agriculture. In doing so the Masai communities living within the WMA will receive improved land tenure, grazing rights and significant income” as stated in the CCB & VCS Project Description Document.

The VCS verification assessed compliance with the VCS Version 4 Program Guide, Standard, the VM0007 Methodology, all associated updates, the validated Project Document, and the likelihood that implementation of the planned GHG project has resulted in the GHG emission removal enhancements as stated by the Project Proponent (ISO 14064-3:2006).

The CCBA 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 14064-3:2006, 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. Makame 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 5%. 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), and the validated Project Design Documentation (PD). Aster Global confirms The Makame Savannah REDD project 2nd Monitoring Report (Version 4.0, dated 3 August 2021) 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 Project Design Standards (Third Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions the Makame Savannah REDD Monitoring Report (Version 4.0, dated 03 August 2021) 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 Community, Climate, and Biodiversity.

The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in net baseline emission reductions or removals of 576,087 tCO₂ equivalents (tCO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2019 – 26 April 2021 – 2 years). This value is gross of the 20% (101,311 tCO₂e) buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation. This results in 366,639 tCO₂e of credits eligible for issuance as VCUs.

Table of Contents	
1	Introduction..... 5
1.1	Objective 5
1.2	Scope and Criteria 5
1.3	Level of Assurance..... 6
1.4	Summary Description of the Project 6
2	Verification Process..... 6
2.1	Audit Team Composition..... 6
2.2	Method and Criteria..... 6
2.3	Document Review 8
2.4	Interviews 8
2.5	Site Inspections 9
2.6	Resolution of Findings..... 9
2.7	Eligibility for Validation Activities 10
3	Validation Findings.....10
3.1	Participation under Other GHG Programs 10
3.2	Methodology Deviations 10
3.3	Project Description Deviations 11
3.4	Minor Changes to Project Description 12
3.5	Grouped Project 12
4	Verification Findings.....13
4.1	Public Comments 13
4.2	Summary of Project Benefits..... 13
4.3	General..... 13
4.4	Climate 20
4.5	Community 26
4.6	Biodiversity 30
4.7	Additional Project Implementation Information 33
4.8	Additional Project Impact Information 34
5	Verification Conclusion 34
6	Appendix A: Documents List 35
7	Appendix B: VCS List of Findings 63
8	Appendix C: CCB List of Findings.....86

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, CCBA Standards, selected methodology, and the validated VCS Project Description (PD). 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 (PP) within the Project Description (PD) and is redefined as follows for the GHG project:

Baseline Scenario	Allowing the land to be converted to non-forest or a managed tree plantation
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 – Excluded 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: 27 April 2016 Second Monitoring Period; 27 April 2019 – 26 April 2021 Crediting Period: 30 years
Project Boundary	104,065 hectares Northern part of Makame Wildlife Management Area Kieto District, Northern Tanzania

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

- VCS Program Guide (v4.0, 22 April 2021)
- VCS Standard (v4.1, 22 April 2021)
- VCS Program Definitions (v4.1, 15 April 2021)
- AFOLU Non-Permanence Risk Tool (v4, 19 September 2019)
- VM0007 – REDD+ Methodology Framework (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 14064-3:2006). 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 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 Makame Savannah REDD project is located in the northern part of the Makame Wildlife Management Area (WMA), Kiteto District. The project area covers 104,065 ha of Acacia-Commiphora Forest. The Makame project aims to protect the Makame WMA from land grabbing and encroachment, and the conversion of land from forest to agriculture, therefore stopping deforestation and preventing GHG emissions generated through tree harvesting and clearing land for agriculture. The Masai communities living within the Makame WMA will receive land tenure, grazing rights, and payments for ecosystem services (PES).

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, 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 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 fulfill these 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 team assessed the Project's compliance with VCS Standard Version 4.1, CCB Third Edition, and all associated updates, the selected methodology (VM0007), and the validated PD dated 18 September 2020. The verification team assessed the Greenhouse Gas (GHG) emission removals for the monitoring period/verification period (27 April 2019 – 26 April 2021) 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 PP adequately addressed project emissions, unplanned reductions in carbon stocks, and any possible leakage outside of the project boundary.

The non-permanence risk analysis was completed for this verification. Further, following Section 2.1.2 of the VCS Validation & 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 validated project description. This includes ensuring conformance with the monitoring plan (MP).
- The extent to which GHG Emission Reductions or Removals reported in the monitoring report (MR) are materially accurate.

The criteria followed the verification guidance documents provided by VCS and CCBA. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS or CCBA 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 CCBA 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.

At a high-level, the sampling plan consisted of a desktop review and in-country site visit. During the desktop review, the VVB completed a full review of all project quantification including the creation of a full set of independent data checks. Similarly, the VVB completed a full review of all remote sensing analyses conducted by the project which resulted in a full set of independent data checks. The qualitative review consisted of reviewing verifiable evidence provided by the project, reviewing collected field data (interview notes), and conducted independent research as needed.

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), and the validated PD. 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, fire-specific monitoring data, 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 PP to assess overall project risk. The verification team 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 risk tool. Each risk factor was thoroughly assessed for conformance. Any identified nonconformance reports (NCR) and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are in Appendix B. The final score was calculated to be 20%.

For a listing of all documents received from the project proponents 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 September 2021 through 8 September 2021). 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:

- Management staff of Carbon Tanzania
 - David Beroff – Project Operations Manager
 - Marc Baker – Director
- Staff TerraCarbon, LLC
 - David Shoch – Director Forestry & Technical Services
 - Ben Rifkin – Manager Forestry and Technical Services
- WMA Staff
 - Melayaki Son Of (s/o) Kibori – Head of Village Game Scouts (VGS)
 - Supuk Olekao – Makame WMA Manager
 - Village Game Scouts
 - Youth Village Game Scouts
- Makame, Irokishoibor, and Ndedo Villages
 - Community members from Women's Groups

- Community members (Masai Pastoralists and Non-Masai)
- Carbon Champions
- Local government leaders
- Traditional community leaders
- Children's parents whose children received direct support through scholarships
- Staff at schools where new dormitories were built
- Community-based Organizations
 - Staff from Honeyguide
 - Staff from Ujamaa Community Resource Team (UCRT)

The interviews were conducted for the purposes of substantiating to a reasonable degree of assurance information presented in the monitoring report, including activities reported as undertaken or supported by the project during the monitoring period, employment practices by the PP, participation by community members in project activities, and community understanding of the grievance process. The interviewer also was tasked with identifying whether community members were aware of project monitoring results, were aware of the public posting of the monitoring report and opportunity to comment, and whether community members or project staff had been informed of the auditor's scheduled site visit and purpose of the site visit.

2.5 Site Inspections

The verification site inspection (field visit) occurred from 7 to 8 September 2021. 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. On 8 September 2021, the verifiers confirmed through accuracy assessments that areas of deforestation were appropriately and conservatively mapped.

For the CCB verification component of the site inspection (field visit) the verifiers performed on-site reviews for representative community-based project activities identified as implemented or ongoing during the monitoring period. Project activity locations visited included the following:

7 September 2021: In addition to the conducted interviews, the verifiers also witnessed several implemented project activities in the villages of Irikishoibor and Makame. In Irikishoibor, the verifiers saw schools that were being built with carbon funding from the project. In Makame, the verifiers viewed several project related documents and records including viewing WMA documents, records of grievances, contracts for VGS, encroachment and poacher records, the Monitoring Report Summary, and posters about carbon benefits and how to participate in the WMA government structure. Additionally, the verifiers saw members from two Tanzanian NGOs Honeyguide and UCRT (who are project partners) working in Makame.

8 September 2022: The verifiers were driven through large portions of the project area while assessing accuracy points. During these drives, the verifiers confirmed the presence of several wildlife species important to the project's CCB benefits including Ashy starling, elephant, oryx, gerenuk, impala, zebra, and water buffalo. The verifiers visited Ndedo village, where they viewed several project related documents and records including WMA documents and posters about carbon benefits. The verifiers also saw a 70-person school dormitory built with carbon revenue.

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 formal rounds of assessment by the verification team. Findings were resolved during the verification by the PP implementing corrective actions such as amending the MR and calculations, as well as providing written responses. 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 as:

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 additional clarification to avoid ambiguity.

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

During the verification, nineteen (19) VCS and thirty-two (32) CCB findings were identified for a total of fifty-one (51) finding. 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 for all findings raised during the CCB review. All NCRs/CLS were satisfactorily addressed and closed

2.6.1 Forward Action Requests

No Forward Action Requests were identified for this monitoring period. There were no outstanding Forward Action Requests from the previous verification.

2.7 Eligibility for Validation Activities

Validation activities are not applicable.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The verification team performed a search of other registries and confirmed the project has not been registered, and is not seeking registration under any other GHG programs, nor are they involved in other forms of environmental credits from its activities. The Makame project currently only seeks carbon credits with the CCB label under the VCS program. This was confirmed through a risk-based internet review and interview with PPs. Therefore, the verification team deems the project eligible to participate under the VCS Program.

3.2 Methodology Deviations

One (1) methodology deviation was identified and documented during this verification period and four (4) previously verified methodology deviations were validated during the initial validation and first verification. As required by Section 3.18 of the VCS Standard v4.1 the audit team reviewed all methodology deviations

and confirmed they are appropriate. These deviations, as described in Section 2.2.2 of the MR. The one (1) new methodology deviation applied during this monitoring period is below.

Methodology Deviation	Verification Team's Assessment
The parameter, ARRL, was last monitored in 2019, but as it does not drive project accounting, its omission during this monitoring period has no impact on the quantification of GHG emission reductions or removals. The ARRL will be updated with the next baseline update.	This is the only new methodology deviation applied during this monitoring period. The Verification Team confirmed that this deviation is appropriate as this parameter has no impact on the quantification of GHG emission reductions or removals during this monitoring period.

The verification team assessed all the methodology deviations and determined that they meet the criteria and specifications identified for permitted methodology deviations identified in the VCS Standard v4.1. The methodology deviations do not negatively impact the conservativeness of the quantification of GHG reductions or removals or are more accurate and are related to monitoring and measurement. The verification team concludes the methodology deviations applied to the project are allowable.

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

Four (4) Project Description Deviations were implemented during this verification period. These deviations, as described in Section 2.2.3 of the MR, include:

Project Description Deviation	Verification Team's Assessment
The PDD contains a methodology deviation requesting that the parameter, COLB, is calculated as the average aboveground tree carbon stock and not the area-weighted average aboveground tree carbon stock. This deviation was not actually applied in the accounting of COLB in the validated PDD, the 1st reporting period, and the 2nd reporting period. Therefore, the methodology deviation listed in section 3.1.6 of the PDD relating to calculation of COLB should be ignored. The calculations follow the original formula in the methodology.	The Verification Team is reasonably assured that this deviation is appropriate as the methodology deviation was not actually applied. This project description deviation is allowable as it does not affect the applicability of the methodology, additionality, or the appropriateness of the baseline scenario and the deviation is appropriately described and justified in the MR. The project remains in compliance with all relevant VCS and CCB rules.
The CAB _{tree} value for stratum MAS is reported incorrectly in the validated PDD on page 67 as 43.5 tCO ₂ e. The correct value is 42.5 tCO ₂ e and is the value used in the validated calculation workbook.	The Verification Team is reasonably assured that this deviation is appropriate as this is a correction to a reporting error within the validated PDD. This project description deviation is allowable as it does not affect the applicability of the methodology, additionality, or the appropriateness of the baseline scenario and the deviation is appropriately described and justified in the MR. The project remains in compliance with all relevant VCS and CCB rules.
The PROPIb formula is reported incorrectly in the PDD on page 77 but is applied correctly in the validated calculation workbook and in the monitoring report, dividing the total leakage belt area by AVFOR.	The Verification Team is reasonably assured that this deviation is appropriate as this is a correction to a reporting error within the validated PDD. This project description deviation is allowable as it does not affect the applicability of the methodology, additionality, or the

	appropriateness of the baseline scenario and the deviation is appropriately described and justified in the MR. The project remains in compliance with all relevant VCS and CCB rules.
The parameter PROPIMM will be updated in the next reporting period in 2023, when new government census data will be available. The Tanzanian government is conducting a new census in 2022 and it will not be ready in time for use in this monitoring report. The value being used for this report is from 2016 which is within 5 years of the reporting period. The government reported figures are the most accurate accounting of population changes in this region. The PROPIMM parameter will be updated every 5 years using the best available data. The figure used to estimate this parameter is a conservative estimate of immigration because it does not account for population change due to new births.	The Verification Team is reasonably assured that this deviation is appropriate as this parameter meets the requirements of the methodology. This project description deviation is allowable as it does not affect the applicability of the methodology, additionality, or the appropriateness of the baseline scenario and the deviation is appropriately described and justified in the MR. The project remains in compliance with all relevant VCS and CCB rules.

The verification team assessed each proposed Project Description Deviation against the requirements for Project Description Deviations identified in the VCS Standard v4.1 and determined that none of the identified deviations impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario. The verification team determined that each deviation is appropriately described and justified, and that the implementation of the suggested deviations do not affect the project's compliance with the CCB Version 3 and VCS rules. As such, the verification team concluded that the proposed deviations are allowable and valid.

3.4 Minor Changes to Project Description (Rules 3.5.6)

The project has applied one Minor Change to Project Description, which was specifically requested by Verra. The project has included four additional parameters to the Community Monitoring Plan which will allow the project to better monitoring the following 4 costs and risks:

- Increased wildlife
- Increased attacks on livestock from wildlife
- Increased crop damage from wildlife
- Reduced land availability for agriculture

Not only has this change to the Community Monitoring Plan been required by Verra but it also allows for better monitoring of the specific costs/risks described above. Aster Global is reasonably assured that the minor change has been appropriately described and justified and the project remains in compliance with the project's validated design.

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

The Makame Savannah 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 held from 03 September 2021 to 03 October 2021, as stated on the Verra Registry. 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 Makame Savannah REDD project. Section 1.1 and 1.2 of the MR describes the unique project benefits and standardized metrics.

The project aims at reducing emissions related to Avoiding Unplanned Deforestation. Section 1 of the MR describes unique project benefits including climate, community and biodiversity, and standardized benefit metrics, including achievements specific to metrics. The unique project benefits of this project are strengthening land-rights, improved and secure access to grazing areas for domestic animals, increased revenue from wildlife-based tourism, maintenance of ecosystem connectivity for the southern part of the Tarangire-Manyara ecosystem, and strengthened land-rights. The verification team confirmed the achievements during this monitoring period through on-site interviews with project participants and a thorough document review.

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 project implementation and project description. The verification team determined the monitoring plan was implemented completely and appropriately.

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 506,556 tCO₂e.

The verification team witnessed examples of each activity and noted that understanding of the project and adherence to project requirements was strongly correlated to the degree to which project activities are implemented in any given area of the project zone. As revenues accrue, the project is extending activities to more parts of the project zone.

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 does not aim to specifically contribute to achieving nationally stated sustainable development priorities, but that it was developed in line with national policies explained in the PD. As such, no provisions for reporting and monitoring on national policies were developed or implemented during this verification period.

The project reported four (4) previously verified methodology deviations that were validated during the initial validation and first verification. These deviations, as described in Section 2.2.2 of the MR. The four (4) previously validated and verified methodology deviations are below.

Methodology Deviations Previously Reported
The parameter COLB (equation 4 module LK-ASU) 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.
Parameter UP,SS,ipool 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.

There were no previously reported Minor Changes to Project Description and Project Description Deviations.

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

Natural and human-induced risks to the expected project benefits are identified in Section 2.2.6 of the MR and are consistent with those identified in Section 2.1.18 of the PD. The natural risk identified is decreased availability of pasture and water for livestock because of climate change. Human-induced risks identified include poaching, weak leadership and limited allocation of income, environmental destruction from poor resource management, and invasion of WMA land by outsiders.

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 and site interviews and observations. Site visit interviews and observations substantiate that VGS are conducting active patrolling to reduce poaching and encroachment by outsiders. Additionally, WMA staff are informing community members to increase awareness of the rules of the resource plan. The verifiers substantiated through site visit observations and interviews with Village leadership that governance training and transparent reporting of expenditure of funds by the WMA and Village leadership occurred. Additionally, the verifiers confirmed that the participating WMA communities have real input into how WMA

are funds are used. Site visit observations and interviews with community members substantiated that those livelihoods were improved/developed through project activities such as education stipends for children's schooling, improved infrastructure (e.g., schools and community government buildings and meeting spaces), and more secure land-rights to protect traditional livelihoods and the participatory involvement by communities in the development and implementation or resource management plans.

The reduction of deforestation through implementation of project activities is stated to mitigate the natural risk identified as it results in more diverse ecosystems. The verification team reviewed the project's implementation of the selected methodology (VM0007) and substantiated that the project was successful in reducing deforestation during this verification period.

The risks described appear to be reasonable and complete, from 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 and the MR to ensure plans are being implemented to maintain and enhance CCB benefits beyond the project lifetime. The verification team reviewed supplemental materials provided by the project that supported the ongoing training and capacity building and community support provided by the project. The verification team substantiated through site visit interviews and observations that capacity building and training within the communities and WMA occurred during this verification period. Site visit interviews substantiated that education was provided to community members through carbon champions and formal education paid for through carbon revenues, and that governance training occurred for village and WMA leaders. The verification team determined that the capacity built, and the training provided during this verification period are reasonable measures to enhance project benefits beyond the project lifetime.

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

The verification team reviewed the PD for actions identified as needed for comparison to actions identified in the MR as having been taken for ensuring stakeholder access to information. The verifier interviewed community members to substantiate the access to information documented in the PD and the MR. Through site visit interviews and observations and collection of on-site reports submitted to the participating communities, the verification team substantiated that full project documentation has been made accessible in appropriate local languages to communities and other stakeholders during this verification period.

The efforts made to provide relevant and adequate information about potential costs, risks, and benefits to community members are consistent between the PD and MR and include discussions and meetings at multiple phases, the spread of project information via carbon champions and the holding of bi-annual meetings between the WMA and CT. The verifiers substantiated through site visit interviews that carbon champions spread project information during this verification period and review of minutes from bi-annual meetings substantiate on-going communication with stakeholders.

The MR describes actions taken to explain the verification process to community members and other stakeholders. Communities were reported to have been informed of the upcoming verification in the bi-

annual meeting held in April 2021 and through carbon champions spreading information at a grassroots level. Additionally, village leadership is reported to be notified via mobile message of the upcoming verification. The verifiers substantiated through site visit interviews with community members and village leadership that stakeholders were largely informed of the site visit and the verifiers substantiated that village leadership was notified of the verification site visit, with one of the villages producing a copy of the notification for the verifiers review. The verifiers substantiated that the carbon champions were utilized to spread project information but observed through site visit interviews that several community members did not fully understand the reason for the site visit or specifics of the monitoring report. The verification team offered an OFI for increased utilization of the carbon champions in spreading project information. Although an OFI was offered, the verification team determined that appropriate actions were taken to explain the verification process to communities and other stakeholders.

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

The MR describes actions taken and implementation of project activities during this verification period that demonstrate the PP has consulted with stakeholders on project implementation. The verification team reviewed the MR and substantiated that the actions taken were consistent with those described in the PD. Through review of project and supplemental documentation and site visit interviews and observations, the verifiers substantiated that each identified action occurred during the verification period. Site visit interviews with village government representatives and community members substantiated the participatory nature of the development and implementation of the WMA RMP. Community members influenced the areas to be protected in the RMP, and community members were represented by their elected village representatives in meetings documented in the RMP. During the site visit the verification team found no evidence that the project is being implemented without a participatory approach.

The verification team reviewed the PD for the project's plan for continued communication and substantiated that the actions described in the MR and taken during this verification period are in accordance with the initial project design. Site visit interviews with the PP, WMA leadership representatives, and community members substantiate the existence of the multiple communication channels described in the MR and PD. The verification team reviewed the minutes of bi-annual meetings between the WMA and the PP and substantiated the on-going involvement of stakeholders on project implementation. Review of project and supplemental documents, corroborated by site visit interviews and observations, substantiate the consultation and participatory process have been undertaken with communities and other stakeholders. Through substantiation of actions taken and the determination of the participatory process of stakeholder engagement, the verification team determined that the project carried out effective community consultation during this verification period.

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

The MR describes the actions the PP has taken to enable effective participation of all communities in the project. Review of supplemental documents and site visit interviews substantiate the project has taken measures during this verification to enable project participation by each of the identified communities. The verification team substantiated through site visit interviews and observations substantiate the involvement of women in decision making through attendance at village assembly meetings, the support of women's groups, and the efforts by local NGOs to provide training about leadership and the importance of voting. Through additional clarification from the PP, substantiated by review of supplemental documents and site visit interviews and observations, the verification team substantiated those measures were taken to ensure

community groups that want and need to be involved in project design, implementation, monitoring, and evaluation of the project had been undertaken or were ongoing during this verification period, and that they were conducted in culturally appropriate and gender sensitive manner.

4.3.7 Anti-discrimination (G3.7)

Company and human resource policies in place to prevent and define discrimination relating to gender, religion, and sex, as well as a grievance procedure are described in the MR. Additionally, all employees sign a code of conduct which includes anti-discrimination. Through review of project documentation, additional clarification from the PP, review of provided company policies and site visit interviews, the verification team substantiated that the actions taken during this verification period are consistent with those described in the validated PD and is reasonably assured 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.

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

A grievance redress procedure is outlined in the validated PD and consistent with the grievance procedure detailed in the MR. The MR states that no grievances were raised during this verification period. The verifiers substantiated this claim through site visit interviews with community members, none of whom had filed a grievance or knew of anyone who had. The verification team is reasonably assured that no grievances arose during this monitoring period and is thus relying on the PP's anticipated adherence to the grievance redress policy outlined in the PD should a grievance arise.

4.3.9 Worker Relations (G3.9 – G3.12)

The verification team reviewed information presented in the MR, supplemental materials provided by the PP, and conducted site interviews with PP representatives and employees of various project activities. Interviews and site visit observations substantiate that all trainings documented in the monitoring report occurred during the verification period and the progress towards building capacity was achieved. The verification team requested additional clarification from the PP regarding actions taken to ensure the capacity built during the project lifetime and during this verification period will not be lost. Based on the additional clarification provided by the PP, the verification team is reasonably assured that the local capacity built will not be lost once it is built.

The MR states that all community members, regardless of age, sex, gender, etc. are given equal opportunity to fill work positions and the positions are not open to non-community members until it is determined the capacity does not exist within the participating communities. The verification team requested additional clarification from the PP regarding the number of women employed by the project. The verification team reviewed the PP's additional clarification and determined that the PP's statement that the limited number of females employed by the project is a result of the nature of the cultural preferences and desires for certain and not a result of unfair hiring practices was valid. The verification team reviewed supplemental documentation, corroborated by site visit interviews, to confirm that women are being provided a fair chance to fill positions they are qualified for or can be trained to fill and thus that all people from communities are given an equal opportunity to fill work positions.

The MR states that the 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. Evidence provided

to the verification team in the form of project employee receipts and pay slips substantiated that the project proponent is compliance with the laws and regulations covering works rights in Tanzania. The MR contains text regarding risks related to employment in project activities that is consistent with the text in the PD. Site visit interviews with VGS substantiated that they believe adequate personal safety equipment has been provided or is available for them to safely perform their duties. Through additional clarification and review of supplemental documentation, the verification team determined that the assessment of risks to worker safety and the implemented measures taken to mitigate these risks, including training of VGS, conducted during this verification report substantiate those risks were appropriately identified and mitigated.

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

Information presented in the MR and provided to the verification team through supplemental materials substantiated the present project management team has demonstrated their expertise and ability to implement and manage this project over an extended period and that appropriate provisions are in place to ensure that 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 PP 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 verification team assessed the financial health of the implementing organization as part of the VCS verification of the Financial Viability Analysis for the Non-Permanence Risk Analysis. The verification team reviewed the VCS Non-Permanence Risk Tool (NPRT), and other supplemental financial documents provided by the PP and substantiated the financial health of the implementing body is adequate to support project implementation.

Section 2.4.5 of the MR attests corruption is prohibited by the PP. Interviews and discussions with the PP, project management staff, WMA, Village Council representatives, District Government representatives and community members did not identify any concerns the project or project staff are complicit in any form of corruption. Community members interviewed confirmed that project implementation is demonstrated by the results seen and that the Villages receive postings about the project governance and what has been done with the money received.

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 PP'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)

Statutory and Customary Property Rights are identified in Section 2.5.1 and the PP's recognition of property rights are described in Section 2.5.2 of the PD, and are consistent with the description in Section 2.5.1 of the MR. The verification team reviewed the Makame WMA Resource Management Zone Plan (RMZP) located in Appendix 5 of the PD which provides information substantiating the legal basis for the Makame

WMA to act on behalf of the 5 villages, outlines the existing property rights and uses, and outlines the management strategies for protection of WMA resources. Site visit interviews with project staff, project management, WMA representatives, Village Council representatives, and community members substantiated the WMA RMZP recognizes, respects, and supports existing property rights.

The MR states that community members' Free, Prior, and Informed Consent (FPIC) for participation in the project was obtained through a series of meetings and consultations with multiple stakeholders, resulting in the signing of a contract between the WMA and the PP. Additional meetings in the local language were held to familiarize community members with the project. Measures for obtaining FPIC documented in the MR are consistent with the PD. Site visit interviews substantiate the willing participation of the WMA and Village Governments in the project, and the widespread consensus among the community members interviewed. Section 2.5.2 of the MR and Section 2.5.3 of the PD state the project does not involve any privately held property or land. The verifiers substantiated through site visit interviews and review of the WMA RMZP that the project occurs on village lands identified for this purpose. During the site visit, the verifiers did not identify any uninvited encroachment by the project on private, community, or government land. Allocation of compensation for participation in the project is governed by terms of the contract between the Makame WMA AA and CT.

Section 2.5.3 of the MR states the project did not require the involuntary removal or relocation of community members or result in denied resource rights during the implementation of the WMA, the RMP, or the REDD project. Site visit interviews with WMA and Village Council representatives, and community members substantiated the participatory nature of the development and implementation of the WMA RMP and that the project does not force them to relocate activities important to their culture or livelihood.

Illegal activities that could affect the project's impacts are identified in Section 2.5.4 of the MR and are consistent with those identified in the PD. Illegal activities identified include the use of natural resources contrary to the RMP, poaching of wildlife, and illegal conversion of land. Site visit interviews with VGS staff, WMA and Village Council representatives, and community members substantiated the hiring, training, and deployment of VGS to patrol the project area against poachers and the verifiers learned of informant networks of community members who assist in identifying illegal activity. Site visit interviews and observations substantiated the knowledge of the WMA RMP and its boundaries in the communities and the presence of boundary markers. Site visit interviews and observations with communities substantiated the belief that the threat of illegal activities would generally be from outside of the communities. The verification team determined through site visit interviews and observations that the actions taken to train and implement the VGS were effective at mitigating illegal activities identified in this verification period.

The MR states there are no known ongoing disputes or conflicts within the project area. Site visit interviews did not identify any known ongoing disputes or conflicts and interviews with the VGS substantiated that the communities comply with the WMA rules and main conflicts would be with outsiders. Through substantiation of all claims made in the MR pertaining to protecting rights of Indigenous Peoples, communities and other stakeholders, the verification team determined the PP was in accordance with the CCB Standards and project description throughout this verification period.

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 Monitoring Report and are the same laws identified in the PD. The verification team reviewed the WMA

RMP, corroborated by site visit interviews, and determined that the implementation of the WMA RMP demonstrates compliance of the project with relevant laws and regulations.

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, formulas, and calculations were provided by the PP 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 PP 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 formulae set out in the PD have been followed	Appropriateness of default values
$\Delta C_{BSL,PA,unplanned}$	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 2-year monitoring period is approximately 576,087 tCO ₂ e.	This parameter was derived from the validated baseline as described in the PDD.	Not applicable.
$\Delta C_{P,Def,i,t}(t\text{ CO}_2\text{-e})$	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PDD. The calculated value of this parameter for the 2-year monitoring period is approximately 32,438 tCO ₂ e.	This parameter was calculated in-line with the validated PDD 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 PDD. The calculated value of this parameter for the 2-year monitoring period is approximately 2,970 tCO ₂ e.	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.
ΔCP,LB	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PDD. The calculated value of this parameter for the 2-year monitoring period is 0 tCO ₂ e.	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.
ΔCLK-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 PDD. The calculated value of this parameter for the 2-year monitoring period is approximately 35,213 tCO ₂ e.	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.
ΔCLK-AS,unplanned (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 PDD. The calculated value of this parameter for the 2-year monitoring period is approximately 35,213 tCO ₂ e.	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.
NER _{REDDERROR,t}	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 2-year monitoring period is approximately 22.6%.	This parameter was derived from the validated baseline as described in the PDD.	Not applicable.

For this monitoring period, the project relied on the network of forest inventory plots and resulting analysis that were confirmed at validation and as 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 the Section 3.1.3 of the Monitoring Report v4.0 (August 3, 2021). 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 2016 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 PP 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 22.6%, 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 exist, or other types of formulaic uncertainty, 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 PP was sufficient in both quantity and quality to support the determination of GHG emission removals reported by the project. Throughout the verification, the PP 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 14064-3:2006). As defined by VCS Version 4.1, the materiality will be 5% for this project.

The evidence provided to determine emission reductions reported in the Monitoring Report 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.

In conclusion, the evidence provided by the PP was sufficient in both quantity and quality to support the determination of GHG emission removals reported by the project.

4.4.3 Non-Permanence Risk Analysis

The Makame Savannah 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 PP. 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 PP has successfully managed projects that have generated GHG credits. During the site visit, the verification team confirmed that the PP 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 the Makame CWMA Resource Management Plan is in place and qualifies 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 and supporting documentation reviewed by the verification team.
Opportunity Cost	The most profitable land use activity is expected to be at least 100% more than that associated with project activities, this results in the highest risk rating. 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 6 is appropriate given the rationale provided and supporting documentation reviewed by the verification team.

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 19 .
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 and supporting documentation reviewed by the verification team.
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 -0.53	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	All natural risks were appropriately identified and justified. Where necessary the verification reviewed supporting evidence, including on-site interviews and observations. All natural risks were confirmed to appropriately be scored as 0. Although fires are frequent within the region and specific forest type, Acacia-Commiphora, the VVB is reasonably assured that the risk scored applied is appropriate for the carbon pools included in the project boundary because these forests are highly fire adapted landscapes. Similarly, although droughts are frequent within the project area, the forest type is adapted to drought conditions and the VVB is reasonably assured that the risk scores applied are appropriate for the	A risk rating of 1 is appropriate given the rationale provided.

	carbon pools included in the project boundary.	
Total Natural Risks		The project has a total Natural Risk score of 1 .
Overall Risk Rating = 20 Non-Permanence Risk Rating = 20%		

In summary, the PP has accounted for risk factors in a reasonable manner and have reached an overall risk rating that encompasses all risks of non-permanence. The project has applied the Non-Permanence Risk Rating of 20%. As required, risk will be reassessed and given risk scores at each verification period.

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

The verification team reviewed the MR and the 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 that the MR Summary in Swahili is available on the Verra project page. Site visit interviews with WMA and Village Council representatives confirmed that copies of the MR summary were distributed, and the verifiers saw a copy in the WMA office. 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 project description. The verification team is reasonably assured that the results of climate monitoring were disseminated in accordance with the validated project description.

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

Section 3.3.1 of the MR states the project aims to improve climate resilience of communities in the project area through improving governance, land and natural resource management, livelihood, and mobility across the landscape. These measures are consistent with the measures needed identified in the PD. The MR states a detailed analysis of climate change scenarios and impacts was conducted and presented to the communities and that the RMP was implemented during this verification period. The verification team reviewed the Makame WMA RMZP in Appendix 5 of the PD and corroborated through site visit interviews that the RMP is being implemented during this verification. Review of supplemental documents and site visit interviews and observations substantiate trainings on good governance were conducted during this monitoring period and that progress was made on resource management to improve grazing and access to water for cattle and wildlife during the dry season.

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

The verification team reviewed supplemental support documents, corroborated by site visit interviews and observations to substantiate the actions taken, summarized in Section 4.4.5 of this report, are appropriate measures for assisting the project communities and biodiversity to adapt to the probable impacts of climate change.

4.5 Community

4.5.1 Community Impacts (CM2.1)

The verification team reviewed the community impacts identified in the PD and methods identified in the PD for assessing these impacts as the basis for review of community impacts presented in the MR. The verification team determined the methodology presented in the MR for measuring and monitoring impacts of the project on local communities is based on cause-and-effect logic (causal model) and associated theories of change presented in the validated PD. The verification team reviewed information provided in the MR, supplemental materials provided by the PP, interviews with PP representatives, community leaders, and community members to assess the general quality and accuracy of the impact assessment.

The project uses appropriate methodologies to estimate impacts on communities resulting from planned project activities. Section 4.1.1 of the MR appropriately identifies the impacts, type of benefits/cost/risk, and associated change in well-being for all community groups and several specific community groups including women, children/youth, male elders, warriors (young men), pastoralists, and agriculturists (non-Masai). While some impacts are only described as predicted at this point numerous benefits have already been realized. The verifiers cross-referenced the described impacts with the results of the community monitoring plan and is reasonably assured that the benefits that have been realized have been appropriately justified and are supported by the results of the community monitoring plan. The verifiers substantiated through site visit interviews and observations, paired with additional clarification and supplemental documentation from the PP, that the changes in well-being presented for the impacts identified were generally aligned with documentable or community-acknowledged progress being made for all identified community groups. Site visit observations and interviews did not identify any additional unplanned impacts not identified in the MR and PD. Overall, the verification team determined through review of project and supplemental documentation, additional clarification from the PP, and site visit interviews and observations that the assessment of impacts during this verification period is accurate.

4.5.2 Negative Community Impact Mitigation (CM2.2)

The verification team reviewed the potential negative community impacts identified in the MR. Through additional clarification from the PP, the verification determined the impacts identified in the MR are consistent with those identified in the PD. Risks identified increased damage to crops for agriculturalists, potentially dangerous conflicts with wildlife, and reduced land availability for agriculture. Through site visit interviews observations, the verifiers substantiated that the implementation of the RMP during this verification period has helped mitigate increased damage to crops by separating agricultural and wildlife areas. The verifiers also substantiated that the implementation of the RMP helped make progress towards mitigating reduced land availability by setting aside different land types and protecting community related HCVs. Site visit interviews and observations, paired with additional clarification from the PP substantiate that the PP has continued collaboration with Honeyguide, a local NGO, and continued capacity building of the WMA to reduce potential negative community impacts from conflicts with wildlife. Overall, review of provided documentation, corroborated by site visit interviews and observations and additional clarification from the PP substantiate the mitigation actions identified as needed in the PD have been implemented during this verification period.

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

Section 4.1.3 of the MR states that all community groups identified received net-positive impacts from implementation of project activities during this verification period. Additional clarification from the PP provided information on the positive impacts each identified community group received as a result of implementation of project activities during this verification period. Site visit interviews substantiate the widespread belief that the project has had a net-positive impact on community well-being. During the site visit the verification team visited multiple new infrastructure additions to different communities e.g., schools and local government buildings. Community members interviewed during the site visit agreed that the project supported participating communities and interviewees endorsed the continuation of the project. Review of provided documentation, corroborated by site visit interviews and observations substantiate necessary mitigation impacts were implemented. Given the substantiated positive impacts for all community groups, and the appropriate mitigation of potential negative impacts, the verification team determined that the impacts on all identified community groups was positive for this verification period.

4.5.4 Protection of High Conservation Values (CM2.4)

Community-related HCVs identified in the PD include Acacia-Commiphora woodland / grazing lands for livestock, water sources for livestock, water sources for people, indigenous medicines (forest), and churches. The MR states that these HCVs were not negatively impacted during this verification period. The verification team requested additional clarification from the PP regarding how each identified HCV was not negatively affected during this verification period. During the site visit the verification team interviewed WMA representatives, community leaders (traditional and political), community members, and other stakeholders to understand how HCVs are protected and whether that protection is effective. The verification team substantiated through site visit interviews and observations, paired with the additional clarification from the PP, the overall protection provided to all listed community well-being HCVS and determined that none had been negatively affected by the project.

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

A single “other stakeholder” was identified to be the Kiteto District Government in the PD. The MR states the project did not have any negative impacts on the identified other stakeholder so direct mitigation was not necessary. The verification team substantiated through site visit interviews with government representatives that the project did not create any identified or known negative impacts on the District Government that would have required mitigation.

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

The verification team reviewed the Community Monitoring Plan (CMP) framework in Section 4.4.1 of the PD and the supplemental CMP document. The verification team reviewed the results of the community monitoring implemented during this verification presented in the MR against variables identified in the PD and CMP and the frequency and methods for monitoring and reporting on results. Dates, frequency, and sampling methods were confirmed to be in accordance with the PD and CMP. Review of the CMP and PD determined that no monitoring of identified community HCVs was required during this verification period; however, the verification team reviewed the previous verification report which covered the 2017 monitoring of HCVs which shows that the verifier determined the community monitoring plan was carried out in accordance with the validated PD. Review of supplemental support documents, additional clarification from

the PP, and site visit interviews substantiate that monitoring was carried out in accordance with the frequency and sampling methods provided in the validated PD and CMP.

The Makame Savannah REDD Project has been validated to the Gold Level for exceptional community benefits. As such, the monitoring results must include additional identified indicators. The verification team reviewed the results of the community monitoring for this verification period and confirmed the identified indicators for well-being of impacts and risks on smallholder/community members and impacts on women were appropriately monitored in accordance with the project's validated design and thus meets the criteria for Gold Level exceptional community benefits. Gold Level exceptional community benefits are assessed in greater detail in Sections 4.5.8 – 4.5.14 of this report. Overall, through review of project documentation and supplemental documentation, corroborated by site visit interviews the verification team substantiated that the community monitoring plan was appropriately implemented during this verification period.

4.5.7 Community Monitoring Plan Dissemination (CM4.3)

The verification team reviewed the MR, CMP, and the PD to evaluate the actions taken to disseminate the results of community monitoring during this verification period against the actions described in the PD and CMP. The verification team confirmed that a project summary document in Swahili is available on the Verra project page. Site visit interviews with WMA and Village Council representatives substantiated that copies of the summary for this period's MR were distributed and the verifiers saw a copy in the WMA office. Review of supplemental support documents, along with site visit interviews and observations substantiate the results of the community monitoring for this verification were disseminated in accordance with the validated project description.

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

Section 4.4.1 of the MR states that the PP achieved all its desired short-term benefits to community member targets including increased community understanding of natural resource management, improved management capacity by the WMA and local leaders through training, implementation of the RMP, solar electricity and radio facilities maintained at the WMA office, protection of rights of non-timber forest products, employment of VGS and continued function of the Women's Forums. Several of the identified short-term benefits to community members are also identified as having long-term impacts, and thus are included as long-term benefits. Site visit interviews and observations substantiate the short-term benefits identified were provided during this verification period. Review of supplemental project documents, additional clarification from the PP, and site visit interviews and observations substantiated the project is on track to provide long-term positive well-being impacts. Through substantiation of short-term benefits generated during this verification period and substantiation of long-term benefits being on track to provide long-term positive well-being impacts, the verification team determined the project was successful in providing net-positive well-being benefits for smallholders/community members during this verification period.

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

The identified risks to smallholder/community members were identified and determined to be appropriate in Section 4.3.2 of this report. Activities implemented to mitigate these risks were identified and determined to be appropriate in Section 4.5.2 of this report. Through review of supplemental project documents, site visit observations and site visit interviews, the verification team substantiates that the risks are appropriately

identified and understood, and that the actions taken to mitigate these risks during the verification period were appropriate and in accordance with the PD.

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

The verification team reviewed the MR and PD, which both identify non-cattle owning Masai (people living in poverty) as the sole community group of concern for being marginalized and/or vulnerable. The MR identifies positive impacts and states there are no negative impacts anticipated for the identified group. Potential barriers to benefit access are identified for the community group but are stated to be mitigated by the implementation of the RMP. Through review of project documentation and site visit interviews and observations, the verification team substantiated the project is generating the opportunities for the net positive benefits on the well-being of the identified marginalized and/or vulnerable community group through implementation of the RMP and through protection of forests and rights to non-timber products.

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

Multiple benefits impacting women specifically are identified in Section 4.4.3 of the MR including incorporating women into leadership positions and implementation of women's forums where women received technical training and economic empowerment. Benefits that impacted other groups are also described as benefiting women, including the implementation of the RMP and natural resource management education and governance trainings. Site visit interviews and observations substantiate the involvement of women in the WMA, in women's groups and in leadership training. As noted in Section 4.3.9 of this Report, the communities involved in the project are still part of a strongly patriarchal society with relatively few women yet in leadership positions. However, the verification team substantiated through review of project support documents and site visit interviews that progress is being made in gender equality and that more women are participating in or influencing decision making. Overall, the verification team determined that the project is making progress on generating net positive impacts on women.

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

The design and implementation of a benefit sharing mechanism described in MR Section 4.4.4 is identical to that outlined in the validated PD Section 4.5.6. Documentation provided demonstrates that the benefit sharing mechanism has been implemented, this includes transfers from CT to the WMA, a WMA report on its spending across categories, village minutes which include receipts for funds dispersed to villages by the WMA as part of the benefit sharing, and a summary spread sheet that also demonstrates how allocation fits within the projects benefit sharing mechanism. Furthermore, during the site visit the verification team confirmed, via interviews with WMA staff, community leaders (traditional and political), and community members, that the benefit sharing mechanism described in PDD and MR has been implemented appropriately. Additionally, the verification team found no evidence that there are grievances with the benefit sharing mechanism.

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

The verification team reviewed the governance and implementation structures described in the MR and confirmed they are consistent with those described in the PD. The verifiers substantiated through site visit interviews that community member have effectively participated in the development of the RMP, and the

project has used existing democratic institutions already in place to ensure smallholders/community members are represented by elected representatives for project decision making.

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

The verification team reviewed the approach taken by the PP to develop capacity of community members and local government institutions. During the site visit, the verifiers viewed attendance rosters and agendas of trainings the PP implemented on good governance, further corroborated by site visit interviews with community members who had attended the trainings. The verifiers substantiated the project has provided professional training and certification for VGS through site visit interviews, further corroborated by training logs and other supplemental information and that the project has hired staff who interact with the communities to assist them as needed. Site visit interviews and 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. Site visit interviews substantiated that it was clear that the PP can make suggestions, but the communities make the decisions on projects and priorities for themselves.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B2.1)

Expected biodiversity changes for the six identified target species are described in Section 5.2.1 of the PD. Monitoring of the six species is completed through two different mechanisms: occupational surveys and presence/absence analysis. The verification team reviewed the raw data of these mechanisms and confirmed the results of these mechanisms. During the site visit, the verification team confirmed via interviews that monitoring was implemented as described. Furthermore, the verification team reviewed documented evidence within the WMA office that monitoring was carried out as described in the PD and saw firsthand African Elephant and Beisa Oryx within the project area along with numerous other important wildlife species. Through site visit interviews and observations, review of supplemental project documents, and additional clarification from the PP, the verification team substantiated the accuracy and appropriateness of the monitoring data and concluded that the justifications of biodiversity changes as a result of project activities as provided in Section 5.1.1 of the MR are appropriate. Due to the evidence previously described in this section of the report, the verification team concluded that the project's assessment of changes in biodiversity resulting from project activities in the project zone during the monitoring period are accurate.

4.6.2 Mitigation Actions (B2.3)

Section 5.1.2 of the MR identifies the main threat to megafauna as habitat fragmentation and loss of landscape connectivity, consistent with the threats identified in the PD. Site visit interviews and observations substantiated the development and implementation of the WMA RMP that clearly delineates the resource areas and protections within the project zone. This mitigated threat, however, is stated to be preexisting, and does not result from the implementation of project activities. As such, no negative biodiversity impacts caused or anticipated to be caused by the implementation of the project are identified in the PD. The verification team substantiated through site visit interviews and observations that the project is not expected to result in negative biodiversity impacts that would require mitigation.

4.6.3 Net Positive Biodiversity Impacts (B2.2)

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 the WMA RMP and the hiring and deployment of VGS during this verification period. The verification team substantiated through review of supporting documents and interviews with VGS that components of the WMA RMP that provide positive impacts on biodiversity compared to the without-project scenario were implemented during this verification period. The verifiers substantiated through site visit interviews with the VGS and community members that habitat protection activities and anti-poaching and anti-encroachment patrols conducted by the VGS occurred during this verification period and were believed to have had positive impacts. The verification team collected evidence during the site visit that numerous poachers were apprehended and reported to the district level government during this monitoring 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)

Section 5.1.4 of the MR states that there were no documented or recorded instances of negative impacts to HCVs as result of the implementation of project activities during this verification period. Section 5.2.4 of the PD identifies 6 mammal species to be monitored that are considered biodiversity HCVs. The verifiers reviewed Game Hunting Permits during the site visit and substantiated that no permits were issued in areas of the Makame WMA that allow hunting for any of the HCV species identified in the PD. Site visit interviews with VGS substantiated that no HCV species were negatively affected by the project. Furthermore, the project continues to strengthen and protect the resource rights of the project area which increases security for the communities who rely on these areas for livelihood activities, primarily grazing of cattle.

4.6.5 Invasive Species (B2.5)

The verification team reviewed Section 5.1.5 of the MR and asked for additional clarification regarding the use of invasive species in project activities. The PP provided clarification that project's focus is resource conservation and attest no invasive species have been or will be introduced into the project area as a result of project activities. Site visit observations and interview substantiate that the project is focused on resource 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)

Section 5.1.6 of the MR states that "the project is based on the WMA resource plan and did not use any non-native species." Site visit observations and interviews substantiate the development and implementation of the WMA RMP which dictates the legally enforceable land uses within the project zone. Although the MR states that the project did not use any non-native species, the WMA RMP does not preclude use of crop species and livestock 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 project area due to project activities. 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.

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)

Section 5.1.8 of the MR states no agricultural inputs were used. Site visit observations and interviews substantiate the project is focused on resource conservation activities through implementation of the WMA RMP and no plant species are grown for introduction or planned to be introduced in the project area. No actual or planned use of agricultural inputs were identified during the site visit.

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

Section 5.2.1 of the MR states there are no negative offsite biodiversity impacts, consistent with Section 5.3.1 of the PD. Site visit observations and interviews did not identify any negative offsite biodiversity impacts. As no negative impacts were anticipated or observed, no mitigation measures were identified as warranted.

4.6.10 Net Offsite Biodiversity Benefits (B3.3)

Section 5.2.2 of the MR describes several offsite biodiversity benefits, consistent with those identified in Section 5.3.2 of the PD. As documented in Section 4.6.9 of this report, no negative impacts were observed or anticipated. The positive benefits identified and absence of negative impacts result in net-positive biodiversity impacts.

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

The biodiversity monitoring plan (BMP) is outlined in Section 5.4.1 of the PD. A separate BMP document, detailing the BMP in full was produced and provided to the verification team as a supplemental support document. The verification team reviewed the summary results of the biodiversity monitoring presented in Section 5.3.1 of the MR and compared the dates, frequencies and sampling methods reported to those identified in the BMP and PD. The verification team substantiated through review of project and supplemental documents, additional clarification and supplemental documents provided by the PP, and site visit interviews and observations that the biodiversity monitoring conducted during this verification period was in accordance with the PD and BMP. The verification team reviewed the monitoring conducted for identified HCVs and compared the results to the HCV monitoring measures documented in the PD and BMP. Additional clarification and supplemental documentation were provided by the PP. The verification team substantiated that HCV monitoring was conducted in line with the validated project design and that these measures were effective in maintaining and enhancing all identified HCVs related to community well-being.

The Makame Savannah REDD Project has been validated to the Gold Level for exceptional biodiversity benefits. As such, the monitoring results must include additional identified indicators. The verification team reviewed the monitoring results, and with additional clarification and supplemental documentation provided by the PP, determined the population trends and threats to identified trigger species were carried out in accordance with the validated project description, meeting the criteria for Gold Level exceptional biodiversity benefits. Gold Level exceptional biodiversity benefits are assessed in greater detail in Sections 4.6.12 – 4.6.13 of this report. Through review of project and supplemental documentation, additional clarification, and evidence provided in site visit interviews and observations, the verification team determined the biodiversity monitoring plan was carried out in accordance with the validated project description.

4.6.12 Biodiversity Monitoring Plan Dissemination (B4.3)

The verification team reviewed the MR, BMP, and the PD to evaluate the actions taken to disseminate the results of biodiversity monitoring during this verification period against the actions described in the PD and BMP. The verification team confirmed that a project summary document in Swahili is available on the Verra project page. Site visit interviews with WMA and Village Council representatives confirmed that copies of the summary for this period's MR were distributed. The verifiers also inspected a copy of the MR summary in the WMA office. Additionally, the verification team confirmed that the results of the camera trapping efforts are available online. Review of supplemental support documents, along with site visit interviews and observations substantiate the results of the biodiversity monitoring for this verification were disseminated in accordance with the validated project description.

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

Trigger species population trends are appropriately identified for the six HCVs in Section 5.4.1 of the MR. Site visit observations and interviews and additional clarification and supplemental documentation provided by the PP substantiated implementation of the WMA RMP. Site visit observations and interviews and additional clarification and supplemental documentation provided by the PP substantiated the anti-poaching and anti-encroachment benefits provided by VGS patrols. 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)

Trigger species population trends are appropriately identified for the six HCV in Section 5.4.1 of the MR. Site visit observations and interviews and additional clarification and supplemental documentation provided by the PP substantiated implementation of the WMA RMP and the anti-poaching and anti-encroachment benefits provided by VGS patrols are appropriate measures taken that should maintain or enhance the population status of each trigger species in the project zone and reduce threats to them.

4.7 Additional Project Implementation Information

Additional Project Implementation Information is included in Section 6 of the MR; however, this additional information was not necessary for the verification team to conclude that the project has been implemented in accordance with the validated PD for all CCB indicators. This information was provided to demonstrate additional efforts taken by the project to monitor bird biodiversity within the project area.

4.8 Additional Project Impact Information

Additional Project Implementation Information is included in Section 7 of the MR; however, this additional information was not necessary for the verification team to conclude that the project has been implemented in accordance with all CCB indicators. This information was provided to report additional biodiversity monitoring efforts taken by the project.

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 Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0007), and the validated Project Design Documentation (PD). Aster Global confirms The Makame Savannah REDD Project 2nd Monitoring Report (Version 4.0, dated 3 August 2021) 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 Makame Savannah REDD Project 2nd Monitoring Report (Version 4.0, dated 3 August 2021) 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 net baseline emission reductions or removals of 576,087 tCO₂e equivalents (tCO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2019 – 26 April 2021 – 2 years). This value is gross of the 20% (101,311 tCO₂e) buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation. This results in 366,639 tCO₂e of credits eligible for issuance as VCU.

Monitoring period: From 27 April 2019 to 26 April 2021

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
Year 2020	287,224	17,159	18,171	182,318
Year 2021	288,864	17,159	17,043	184,321
Total	576,087	34,318	35,213	366,639

6 APPENDIX A: DOCUMENTS LIST

Document Name	Date Received
Makame Continued Participatory Rural Appraisal Log Sheet.pdf	August 13, 2021
Makame REDD Project_Monitoring2020_Calcs_2021-06-15.xlsx	August 13, 2021
Makame_Financial_Viability_JA060721.xlsx	August 13, 2021
MAKAME_Monitoring_Report_2020_V1_2021-07-30.docx	August 13, 2021
VCS-Risk-Report_Makame_2021-06-17.docx	August 13, 2021
Makame_BMP.docx	August 26, 2021
Makame_CMP.docx	August 26, 2021
Makame Results Chart.docx	August 26, 2021
388 people interacted 3-2020.textClipping	August 26, 2021
Carbon Champions Sign 3-2020.pdf	August 26, 2021
Irik Carbon Champion 3-2020.pdf	August 26, 2021
Makame Carbon Champions 3-2020.pdf	August 26, 2021
Ndedo Carbon Champions 3-2020.pdf	August 26, 2021
Ngabolo Carbon Champions 3-2020.pdf	August 26, 2021
582 Reached.textClipping	August 26, 2021
Irik CC 2021.pdf	August 26, 2021
KatiKati CC.pdf	August 26, 2021
Ndedo forms.pdf	August 26, 2021
Ngabolo CC 2021.pdf	August 26, 2021
Makame Revenue 19-21 copy 2.xlsx	August 26, 2021
Makame WMA Data Report to CT copy 3.docx	August 26, 2021
Makame WMA Revenue use Report to District copy.docx	August 26, 2021
126 People Trained.textClipping	August 26, 2021
IRK Governance.pdf	August 26, 2021
Kati Governance.pdf	August 26, 2021
Makame Governance.pdf	August 26, 2021
NDED0 Governance.pdf	August 26, 2021
Ngabolo Governance.pdf	August 26, 2021
Makame Revenue 19-21 copy.xlsx	August 26, 2021
Makame WMA Data Report to CT copy 3.docx	August 26, 2021
Makame WMA Revenue use Report to District copy 2.docx	August 26, 2021
Makame Business Plan_CT_17FEB2020 copy.pdf	August 26, 2021
MAKAME WMA RMZP 2017 copy.pdf	August 26, 2021
Makame WMA Data Report to CT copy 2.docx	August 26, 2021
Makame Revenue 19-21.xlsx	August 26, 2021
Makame WMA Data Report to CT copy 3.docx	August 26, 2021
Makame WMA Revenue use Report to District copy 3.docx	August 26, 2021
Makame WMA Data Report to CT copy 2.docx	August 26, 2021

Makame Womens Forum 15_3_21.pdf	August 26, 2021
Makamewomensforum12_11_2019 copy.pdf	August 26, 2021
NededoWomensforum10_02_2020 copy.pdf	August 26, 2021
Makame Appeals and Complaints Log.pdf	August 26, 2021
Makame April 2021 Bi copy.pdf	August 26, 2021
Makame December 2020 Bi.pdf	August 26, 2021
Makame June 2020 Bi copy.docx	August 26, 2021
Makame November 2019 Bi.docx	August 26, 2021
MakamePA_Boundary_2016.11.28.kmz	August 30, 2021
Admin.shp	September 3, 2021
Admin.shp.xml	September 3, 2021
Admin.shx	September 3, 2021
facities.cpg	September 3, 2021
facities.dbf	September 3, 2021
facities.prj	September 3, 2021
facities.sbn	September 3, 2021
facities.sbx	September 3, 2021
facities.shp	September 3, 2021
facities.shp.xml	September 3, 2021
facities.shx	September 3, 2021
Makame WMA.mxd	September 3, 2021
Makame_(Investment).dbf	September 3, 2021
Makame_(Investment).prj	September 3, 2021
Makame_(Investment).sbn	September 3, 2021
Makame_(Investment).sbx	September 3, 2021
Makame_(Investment).shp	September 3, 2021
Makame_(Investment).shp.xml	September 3, 2021
Makame_(Investment).shx	September 3, 2021
Makame_(LUP).dbf	September 3, 2021
Makame_(LUP).prj	September 3, 2021
Makame_(LUP).sbn	September 3, 2021
Makame_(LUP).sbx	September 3, 2021
Makame_(LUP).shp	September 3, 2021
Makame_(LUP).shp.xml	September 3, 2021
Makame_(LUP).shx	September 3, 2021
Makame_(Village).dbf	September 3, 2021
Makame_(Village).prj	September 3, 2021
Makame_(Village).sbn	September 3, 2021
Makame_(Village).sbx	September 3, 2021
Makame_(Village).shp	September 3, 2021
Makame_(Village).shx	September 3, 2021

Makame_(WMA_and_Non_WMA).dbf	September 3, 2021
Makame_(WMA_and_Non_WMA).prj	September 3, 2021
Makame_(WMA_and_Non_WMA).sbn	September 3, 2021
Makame_(WMA_and_Non_WMA).sbx	September 3, 2021
Makame_(WMA_and_Non_WMA).shx	September 3, 2021
NTRI_Makame_WMA.mxd	September 3, 2021
MakameRRD_2017.08.17.kmz	September 3, 2021
MakameRRD_2017.08.17.zip	September 3, 2021
MonitoringValues_Makame2021.xlsx	September 3, 2021
Admin.cpg	September 3, 2021
Admin.dbf	September 3, 2021
Admin.prj	September 3, 2021
Admin.sbn	September 3, 2021
Admin.sbx	September 3, 2021
MK_LB_2021_F.cpg	September 3, 2021
MK_LB_2021_F.dbf	September 3, 2021
MK_LB_2021_F.prj	September 3, 2021
MK_LB_2021_F.sbn	September 3, 2021
MK_LB_2021_F.sbx	September 3, 2021
MK_LB_2021_F.shp	September 3, 2021
MK_LB_2021_F.shp.xml	September 3, 2021
MK_LB_2021_F.shx	September 3, 2021
MK_LB_2021_FNF.cpg	September 3, 2021
MK_LB_2021_FNF.dbf	September 3, 2021
MK_LB_2021_FNF.sbn	September 3, 2021
MK_LB_2021_FNF.sbx	September 3, 2021
MK_LB_2021_FNF.shp	September 3, 2021
MK_LB_2021_FNF.shp.xml	September 3, 2021
MK_LB_2021_FNF.shx	September 3, 2021
MK_LB_2021_NF.cpg	September 3, 2021
MK_LB_2021_NF.dbf	September 3, 2021
MK_LB_2021_NF.prj	September 3, 2021
MK_LB_2021_NF.sbn	September 3, 2021
MK_LB_2021_NF.sbx	September 3, 2021
MK_LB_2021_NF.shp	September 3, 2021
MK_LB_2021_NF.shp.xml	September 3, 2021
MK_LB_2021_NF.shx	September 3, 2021
MK_LB_2021_NF_strata.cpg	September 3, 2021
MK_LB_2021_NF_strata.dbf	September 3, 2021
MK_LB_2021_NF_strata.prj	September 3, 2021
MK_LB_2021_NF_strata.sbn	September 3, 2021

MK_LB_2021_NF_strata.sbx	September 3, 2021
MK_LB_2021_NF_strata.shp	September 3, 2021
MK_LB_2021_NF_strata.shp.xml	September 3, 2021
MK_LB_2021_NF_strata.shx	September 3, 2021
AA notes.docx	September 3, 2021
Makame_points.cpg	September 3, 2021
Makame_points.dbf	September 3, 2021
Makame_points.kmz	September 3, 2021
Makame_points.prj	September 3, 2021
Makame_points.sbn	September 3, 2021
Makame_points.sbx	September 3, 2021
Makame_points.shp	September 3, 2021
Makame_points.shp.xml	September 3, 2021
Makame_points.shx	September 3, 2021
MK_AA_pointvalues.xlsx	September 3, 2021
MK_0221.tfw	September 3, 2021
MK_0221.tif.aux.xml	September 3, 2021
MK_0221.tif.xml	September 3, 2021
MakameLB_2017.08.16.kmz	September 3, 2021
MakameLB_2017.08.16.zip	September 3, 2021
MakamePA_2017.08.16.kmz	September 3, 2021
MakamePA_2017.08.16.zip	September 3, 2021
MakamePA_Boundary_2016.11.28.kmz	September 3, 2021
MakamePA_Boundary_2016.11.28.zip	September 3, 2021
MakameRRL3_2017.08.17.zip	September 3, 2021
MK_PA_2021_F.cpg	September 3, 2021
MK_PA_2021_F.dbf	September 3, 2021
MK_PA_2021_F.prj	September 3, 2021
MK_PA_2021_F.sbn	September 3, 2021
MK_PA_2021_F.sbx	September 3, 2021
MK_PA_2021_F.shp	September 3, 2021
MK_PA_2021_F.shp.xml	September 3, 2021
MK_PA_2021_F.shx	September 3, 2021
MK_PA_2021_FNF.cpg	September 3, 2021
MK_PA_2021_FNF.dbf	September 3, 2021
MK_PA_2021_FNF.prj	September 3, 2021
MK_PA_2021_FNF.sbn	September 3, 2021
MK_PA_2021_FNF.sbx	September 3, 2021
MK_PA_2021_FNF.shp	September 3, 2021
MK_PA_2021_FNF.shp.xml	September 3, 2021
MK_PA_2021_FNF.shx	September 3, 2021

MK_PA_2021_NF.cpg	September 3, 2021
MK_PA_2021_NF.dbf	September 3, 2021
MK_PA_2021_NF.prj	September 3, 2021
MK_PA_2021_NF.sbn	September 3, 2021
MK_PA_2021_NF.sbx	September 3, 2021
MK_PA_2021_NF.shp	September 3, 2021
MK_PA_2021_NF.shp.xml	September 3, 2021
MK_PA_2021_NF.shx	September 3, 2021
MK_PA_2021_NF_strata.cpg	September 3, 2021
MK_PA_2021_NF_strata.dbf	September 3, 2021
MK_PA_2021_NF_strata.prj	September 3, 2021
MK_PA_2021_NF_strata.sbn	September 3, 2021
MK_PA_2021_NF_strata.sbx	September 3, 2021
MK_PA_2021_NF_strata.shp	September 3, 2021
MK_PA_2021_NF_strata.shp.xml	September 3, 2021
MK_PA_2021_NF_strata.shx	September 3, 2021
MK_TOA_Refl.dat	October 12, 2021
MK_TOA_Refl.dat.aux.xml	October 12, 2021
MK_TOA_Refl.dat.ovr	October 12, 2021
MK_TOA_Refl.hdr	October 12, 2021
MK_0221.tfw	October 12, 2021
MK_0221.tif	October 12, 2021
MK_0221.tif.aux.xml	October 12, 2021
MK_0221.tif.ovr	October 12, 2021
MK_0221.tif.xml	October 12, 2021
MK_1219.tif	October 12, 2021
MK_PA_2021_F.cpg	October 12, 2021
MK_PA_2021_F.dbf	October 12, 2021
MK_PA_2021_F.prj	October 12, 2021
MK_PA_2021_F.sbn	October 12, 2021
MK_PA_2021_F.sbx	October 12, 2021
MK_PA_2021_F.shp	October 12, 2021
MK_PA_2021_F.shp.xml	October 12, 2021
MK_PA_2021_F.shx	October 12, 2021
MK_PA_2021_FNF.cpg	October 12, 2021
MK_PA_2021_FNF.dbf	October 12, 2021
MK_PA_2021_FNF.prj	October 12, 2021
MK_PA_2021_FNF.sbn	October 12, 2021
MK_PA_2021_FNF.sbx	October 12, 2021
MK_PA_2021_FNF.shp	October 12, 2021
MK_PA_2021_FNF.shp.xml	October 12, 2021

MK_PA_2021_FNF.shx	October 12, 2021
MK_PA_2021_NF.cpg	October 12, 2021
MK_PA_2021_NF.dbf	October 12, 2021
MK_PA_2021_NF.prj	October 12, 2021
MK_PA_2021_NF.sbn	October 12, 2021
MK_PA_2021_NF.sbx	October 12, 2021
MK_PA_2021_NF.shp	October 12, 2021
MK_PA_2021_NF.shp.xml	October 12, 2021
MK_PA_2021_NF.shx	October 12, 2021
MK_PA_2021_NF_strata.cpg	October 12, 2021
MK_PA_2021_NF_strata.dbf	October 12, 2021
MK_PA_2021_NF_strata.prj	October 12, 2021
MK_PA_2021_NF_strata.sbn	October 12, 2021
MK_PA_2021_NF_strata.sbx	October 12, 2021
MK_PA_2021_NF_strata.shp	October 12, 2021
MK_PA_2021_NF_strata.shp.xml	October 12, 2021
MK_PA_2021_NF_strata.shx	October 12, 2021
21024.00 Makame Savannah VCS Round 1 Findings_Responses 2022-02-03.xlsx	February 4, 2022
Makame_CCB_findings_round1_responses 2022-02-01.docx	February 4, 2022
Admin.cpg	February 4, 2022
Admin.dbf	February 4, 2022
Admin.prj	February 4, 2022
Admin.sbn	February 4, 2022
Admin.sbx	February 4, 2022
Admin.shp	February 4, 2022
Admin.shp.xml	February 4, 2022
Admin.shx	February 4, 2022
facities.cpg	February 4, 2022
facities.dbf	February 4, 2022
facities.prj	February 4, 2022
facities.sbn	February 4, 2022
facities.sbx	February 4, 2022
facities.shp	February 4, 2022
facities.shp.xml	February 4, 2022
facities.shx	February 4, 2022
Makame WMA.mxd	February 4, 2022
Makame_(Investment).dbf	February 4, 2022
Makame_(Investment).prj	February 4, 2022
Makame_(Investment).sbn	February 4, 2022
Makame_(Investment).sbx	February 4, 2022
Makame_(Investment).shp	February 4, 2022

Makame_(Investment).shp.xml	February 4, 2022
Makame_(Investment).shx	February 4, 2022
Makame_(LUP).dbf	February 4, 2022
Makame_(LUP).prj	February 4, 2022
Makame_(LUP).sbn	February 4, 2022
Makame_(LUP).sbx	February 4, 2022
Makame_(LUP).shp	February 4, 2022
Makame_(LUP).shp.xml	February 4, 2022
Makame_(LUP).shx	February 4, 2022
Makame_(Village).dbf	February 4, 2022
Makame_(Village).prj	February 4, 2022
Makame_(Village).sbn	February 4, 2022
Makame_(Village).sbx	February 4, 2022
Makame_(Village).shp	February 4, 2022
Makame_(Village).shx	February 4, 2022
Makame_(WMA_and_Non_WMA).dbf	February 4, 2022
Makame_(WMA_and_Non_WMA).prj	February 4, 2022
Makame_(WMA_and_Non_WMA).sbn	February 4, 2022
Makame_(WMA_and_Non_WMA).sbx	February 4, 2022
Makame_(WMA_and_Non_WMA).shx	February 4, 2022
NTRI_Makame_WMA.mxd	February 4, 2022
MakameLB_2017.08.16.kmz	February 4, 2022
MakameLB_2017.08.16.zip	February 4, 2022
MakamePA_2017.08.16.kmz	February 4, 2022
MakamePA_2017.08.16.zip	February 4, 2022
MakamePA_Boundary_2016.11.28.kmz	February 4, 2022
MakamePA_Boundary_2016.11.28.zip	February 4, 2022
MakameRRD_2017.08.17.kmz	February 4, 2022
MakameRRD_2017.08.17.zip	February 4, 2022
MakameRRL3_2017.08.17.zip	February 4, 2022
Makame Imagery Analysis.docx	February 4, 2022
MK_TOA_Refl.zip	February 4, 2022
MonitoringValues_Makame2021.xlsx	February 4, 2022
MK_LB_2021_F.cpg	February 4, 2022
MK_LB_2021_F.dbf	February 4, 2022
MK_LB_2021_F.prj	February 4, 2022
MK_LB_2021_F.sbn	February 4, 2022
MK_LB_2021_F.sbx	February 4, 2022
MK_LB_2021_F.shp	February 4, 2022
MK_LB_2021_F.shp.xml	February 4, 2022
MK_LB_2021_F.shx	February 4, 2022

MK_LB_2021_FNF.cpg	February 4, 2022
MK_LB_2021_FNF.dbf	February 4, 2022
MK_LB_2021_FNF.sbn	February 4, 2022
MK_LB_2021_FNF.sbx	February 4, 2022
MK_LB_2021_FNF.shp	February 4, 2022
MK_LB_2021_FNF.shp.xml	February 4, 2022
MK_LB_2021_FNF.shx	February 4, 2022
MK_LB_2021_NF.cpg	February 4, 2022
MK_LB_2021_NF.dbf	February 4, 2022
MK_LB_2021_NF.prj	February 4, 2022
MK_LB_2021_NF.sbn	February 4, 2022
MK_LB_2021_NF.sbx	February 4, 2022
MK_LB_2021_NF.shp	February 4, 2022
MK_LB_2021_NF.shp.xml	February 4, 2022
MK_LB_2021_NF.shx	February 4, 2022
MK_LB_2021_NF_strata.cpg	February 4, 2022
MK_LB_2021_NF_strata.dbf	February 4, 2022
MK_LB_2021_NF_strata.prj	February 4, 2022
MK_LB_2021_NF_strata.sbn	February 4, 2022
MK_LB_2021_NF_strata.sbx	February 4, 2022
MK_LB_2021_NF_strata.shp	February 4, 2022
MK_LB_2021_NF_strata.shp.xml	February 4, 2022
MK_LB_2021_NF_strata.shx	February 4, 2022
AA notes.docx	February 4, 2022
Makame_points.cpg	February 4, 2022
Makame_points.dbf	February 4, 2022
Makame_points.kmz	February 4, 2022
Makame_points.prj	February 4, 2022
Makame_points.sbn	February 4, 2022
Makame_points.sbx	February 4, 2022
Makame_points.shp	February 4, 2022
Makame_points.shp.xml	February 4, 2022
Makame_points.shx	February 4, 2022
MK_AA_pointvalues.xlsx	February 4, 2022
body.kml	February 4, 2022
MK_0221.tfw	February 4, 2022
MK_0221.tif	February 4, 2022
MK_0221.tif.aux.xml	February 4, 2022
MK_0221.tif.ovr	February 4, 2022
MK_0221.tif.xml	February 4, 2022
MK_1219.tif	February 4, 2022

MK_PA_2021_F.cpg	February 4, 2022
MK_PA_2021_F.dbf	February 4, 2022
MK_PA_2021_F.prj	February 4, 2022
MK_PA_2021_F.sbn	February 4, 2022
MK_PA_2021_F.sbx	February 4, 2022
MK_PA_2021_F.shp	February 4, 2022
MK_PA_2021_F.shp.xml	February 4, 2022
MK_PA_2021_F.shx	February 4, 2022
MK_PA_2021_FNF.cpg	February 4, 2022
MK_PA_2021_FNF.dbf	February 4, 2022
MK_PA_2021_FNF.prj	February 4, 2022
MK_PA_2021_FNF.sbn	February 4, 2022
MK_PA_2021_FNF.sbx	February 4, 2022
MK_PA_2021_FNF.shp	February 4, 2022
MK_PA_2021_FNF.shp.xml	February 4, 2022
MK_PA_2021_FNF.shx	February 4, 2022
MK_PA_2021_NF.cpg	February 4, 2022
MK_PA_2021_NF.dbf	February 4, 2022
MK_PA_2021_NF.prj	February 4, 2022
MK_PA_2021_NF.sbn	February 4, 2022
MK_PA_2021_NF.sbx	February 4, 2022
MK_PA_2021_NF.shp	February 4, 2022
MK_PA_2021_NF.shp.xml	February 4, 2022
MK_PA_2021_NF.shx	February 4, 2022
MK_PA_2021_NF_strata.cpg	February 4, 2022
MK_PA_2021_NF_strata.dbf	February 4, 2022
MK_PA_2021_NF_strata.prj	February 4, 2022
MK_PA_2021_NF_strata.sbn	February 4, 2022
MK_PA_2021_NF_strata.sbx	February 4, 2022
MK_PA_2021_NF_strata.shp	February 4, 2022
MK_PA_2021_NF_strata.shp.xml	February 4, 2022
MK_PA_2021_NF_strata.shx	February 4, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-01-25.xlsx	February 4, 2022
Makame Strata.zip	February 4, 2022
Makame_BMP.docx	February 4, 2022
Makame_CMP.docx	February 4, 2022
MAKAME_Monitoring_Report_2020_V2_2022-01-25.docx	February 4, 2022
VCS-Risk-Report-Calculation-Tool_Makame_2022-01-25.xls	February 4, 2022
VCS-Risk-Report_Makame_2022-01-25.docx	February 4, 2022
Makame Results Chart.docx	February 4, 2022
388 people interacted 3-2020.textClipping	February 4, 2022

Carbon Champions Sign 3-2020.pdf	February 4, 2022
Irik Carbon Champion 3-2020.pdf	February 4, 2022
Makame Carbon Champions 3-2020.pdf	February 4, 2022
Ndedo Carbon Champions 3-2020.pdf	February 4, 2022
Ngabolo Carbon Champions 3-2020.pdf	February 4, 2022
582 Reached.textClipping	February 4, 2022
Irik CC 2021.pdf	February 4, 2022
KatiKati CC.pdf	February 4, 2022
Ndedo forms.pdf	February 4, 2022
Ngabolo CC 2021.pdf	February 4, 2022
Makame Revenue 19-21 copy 2.xlsx	February 4, 2022
Makame WMA Data Report to CT copy 3.docx	February 4, 2022
Makame WMA Revenue use Report to District copy.docx	February 4, 2022
126 People Trained.textClipping	February 4, 2022
IRK Governance.pdf	February 4, 2022
Kati Governance.pdf	February 4, 2022
Makame Governance.pdf	February 4, 2022
NDEDO Governance.pdf	February 4, 2022
Ngabolo Governance.pdf	February 4, 2022
Makame Revenue 19-21 copy.xlsx	February 4, 2022
Makame WMA Data Report to CT copy 3.docx	February 4, 2022
Makame WMA Revenue use Report to District copy 2.docx	February 4, 2022
Makame Business Plan_CT_17FEB2020 copy.pdf	February 4, 2022
MAKAME WMA RMZP 2017 copy.pdf	February 4, 2022
Makame WMA Data Report to CT copy 2.docx	February 4, 2022
Makame Revenue 19-21.xlsx	February 4, 2022
Makame WMA Data Report to CT copy 3.docx	February 4, 2022
Makame WMA Revenue use Report to District copy 3.docx	February 4, 2022
Makame WMA Data Report to CT copy 2.docx	February 4, 2022
Makame Womens Forum 15_3_21.pdf	February 4, 2022
Makamewomensforum12_11_2019 copy.pdf	February 4, 2022
NededoWomensforum10_02_2020 copy.pdf	February 4, 2022
Makame Appeals and Complaints Log.pdf	February 4, 2022
Makame April 2021 Bi copy.pdf	February 4, 2022
Makame December 2020 Bi.pdf	February 4, 2022
Makame June 2020 Bi copy.docx	February 4, 2022
Makame November 2019 Bi.docx	February 4, 2022
Makame REDD Project_Monitoring2020_Calcs_2021-06-15.xlsx	February 4, 2022
MAKAME_Monitoring_Report_2020_V1_2021-07-30.docx	February 4, 2022
VCS-Risk-Report_Makame_2021-06-17.docx	February 4, 2022
Kiteto_Mou_Signed.pdf	February 4, 2022

Kulindwa_2003_Makame_WMA_assessment.pdf	February 4, 2022
Letter_WMA_disputes_Verification_july2019 copy.pdf	February 4, 2022
Makame Continued Participatory Rural Appraisal Log Sheet.pdf	February 4, 2022
Makame Contract-English Final.pdf	February 4, 2022
Makame_Financial_Viability_JA060721.xlsx	February 4, 2022
Occupancy results for MR2021.docx	February 4, 2022
Tables_2019_2021.xlsx	February 4, 2022
Ground count_Makame_2016-2021.xlsx	February 4, 2022
example_occupancydatasheet.jpg	February 4, 2022
MakameTransectMap.jpg	February 4, 2022
OccupancyModelling_methods.docx	February 4, 2022
S 18 - Occupancy transect 2.GPX	February 4, 2022
S14 Occupancy transect.GPX	February 4, 2022
Start - end_occupancy_model.kmz	February 4, 2022
Start-end_occupancy_model.kmz	February 4, 2022
Occupancy data_Makame2019_combined.xlsx	February 4, 2022
Occupancy modelling_April2019.xlsx	February 4, 2022
Occupancy data_Makame2020_combined.xlsx	February 4, 2022
Occupancy results_2020.docx	February 4, 2022
Occupancy data_Makame2021_combined copy.xlsx	February 4, 2022
Climate Change Analysis (Makame).pdf	February 4, 2022
CT_company policies.pdf	February 4, 2022
Makame Verifications_(2020-2021)_5Jan2022.AJ.xlsx	February 4, 2022
CT REPORT_WMA_DEC2021.pdf	February 4, 2022
D1-MakameMay2020.pdf	February 4, 2022
D1_KitetoDCMay2020.pdf	February 4, 2022
D2-District Share of Revenue.pdf	February 4, 2022
D2-MakameDec2020.pdf	February 4, 2022
D3-MakameFeb2021.pdf	February 4, 2022
D4-MakameMarch2021.pdf	February 4, 2022
D5-MakameSRJune2021.pdf	February 4, 2022
D6-MakameSRNov2021.pdf	February 4, 2022
V1_Makame Village.pdf	February 4, 2022
V2_Irkiush Village.pdf	February 4, 2022
V3_Ngabolo Village.pdf	February 4, 2022
V4_Katikati Village.pdf	February 4, 2022
V5_Ndedo Village.pdf	February 4, 2022
WMA STAFF Trainings copy.pdf	February 4, 2022
Business License.jpg	February 4, 2022
Legal Salary Slip with mandated deductions.pdf	February 4, 2022
Regulation on Non-Citizens.pdf	February 4, 2022

Social Security Fund Receipt.pdf	February 4, 2022
Tax Clearance.pdf	February 4, 2022
Workers Compensation.pdf	February 4, 2022
Makame WMA Data Report to CT copy 2.docx	February 4, 2022
Makame Womens Forum 15_3_21.pdf	February 4, 2022
Makamewomensforum12_11_2019 copy.pdf	February 4, 2022
NededoWomensforum10_02_2020 copy.pdf	February 4, 2022
21024.00 Makame Savannah VCS Round 2 Findings_TCResponses.xlsx	April 12, 2022
21024.00_Makame_CCB_findings_Round2_TCResponses20220321.docx	April 12, 2022
Makame Imagery Analysis.docx	April 12, 2022
MK_TOA_Refl.zip	April 12, 2022
MonitoringValues_Makame2021.xlsx	April 12, 2022
MakameLB_2019.cpg	April 12, 2022
MakameLB_2019.dbf	April 12, 2022
MakameLB_2019.prj	April 12, 2022
MakameLB_2019.sbn	April 12, 2022
MakameLB_2019.sbx	April 12, 2022
MakameLB_2019.shp	April 12, 2022
MakameLB_2019.shp.xml	April 12, 2022
MakameLB_2019.shx	April 12, 2022
AA notes.docx	April 12, 2022
Makame_points.cpg	April 12, 2022
Makame_points.dbf	April 12, 2022
Makame_points.kmz	April 12, 2022
Makame_points.prj	April 12, 2022
Makame_points.sbn	April 12, 2022
Makame_points.sbx	April 12, 2022
Makame_points.shp	April 12, 2022
Makame_points.shp.xml	April 12, 2022
Makame_points.shx	April 12, 2022
MK_AA_pointvalues.xlsx	April 12, 2022
body.kml	April 12, 2022
Makame_PA_2021_F.CPG	April 12, 2022
Makame_PA_2021_F.dbf	April 12, 2022
Makame_PA_2021_F.prj	April 12, 2022
Makame_PA_2021_F.sbn	April 12, 2022
Makame_PA_2021_F.sbx	April 12, 2022
Makame_PA_2021_F.shp	April 12, 2022
Makame_PA_2021_F.shp.xml	April 12, 2022
Makame_PA_2021_F.shx	April 12, 2022
Makame_PA_2021_NF.CPG	April 12, 2022

Makame_PA_2021_NF.dbf	April 12, 2022
Makame_PA_2021_NF.prj	April 12, 2022
Makame_PA_2021_NF.sbn	April 12, 2022
Makame_PA_2021_NF.sbx	April 12, 2022
Makame_PA_2021_NF.shp	April 12, 2022
Makame_PA_2021_NF.shp.xml	April 12, 2022
Makame_PA_2021_NF.shx	April 12, 2022
Makame_PA_2021_NF_strata.cpg	April 12, 2022
Makame_PA_2021_NF_strata.dbf	April 12, 2022
Makame_PA_2021_NF_strata.prj	April 12, 2022
Makame_PA_2021_NF_strata.sbn	April 12, 2022
Makame_PA_2021_NF_strata.sbx	April 12, 2022
Makame_PA_2021_NF_strata.shp	April 12, 2022
Makame_PA_2021_NF_strata.shp.xml	April 12, 2022
Makame_PA_2021_NF_strata.shx	April 12, 2022
MakamePA_2019.6.cpg	April 12, 2022
MakamePA_2019.6.dbf	April 12, 2022
MakamePA_2019.6.prj	April 12, 2022
MakamePA_2019.6.sbn	April 12, 2022
MakamePA_2019.6.sbx	April 12, 2022
MakamePA_2019.6.shp	April 12, 2022
MakamePA_2019.6.shp.xml	April 12, 2022
MakamePA_2019.6.shx	April 12, 2022
MakameStrata_2017.08.17.shp	April 12, 2022
MakameStrata_2017.08.17.shp.xml	April 12, 2022
MakameLBStrata_2017.08.cpg	April 12, 2022
MakameLBStrata_2017.08.dbf	April 12, 2022
MakameLBStrata_2017.08.prj	April 12, 2022
MakameLBStrata_2017.08.sbn	April 12, 2022
MakameLBStrata_2017.08.sbx	April 12, 2022
MakameLBStrata_2017.08.shp	April 12, 2022
MakameLBStrata_2017.08.shp.xml	April 12, 2022
MakameLBStrata_2017.08.shx	April 12, 2022
Makame_LB_2021_NF.CPG	April 12, 2022
Makame_LB_2021_NF.dbf	April 12, 2022
Makame_LB_2021_NF.prj	April 12, 2022
Makame_LB_2021_NF.sbn	April 12, 2022
Makame_LB_2021_NF.sbx	April 12, 2022
Makame_LB_2021_NF.shp	April 12, 2022
Makame_LB_2021_NF.shp.xml	April 12, 2022
Makame_LB_2021_NF.shx	April 12, 2022

Makame_LB_2021_NF_strata.cpg	April 12, 2022
Makame_LB_2021_NF_strata.dbf	April 12, 2022
Makame_LB_2021_NF_strata.prj	April 12, 2022
Makame_LB_2021_NF_strata.sbn	April 12, 2022
Makame_LB_2021_NF_strata.sbx	April 12, 2022
Makame_LB_2021_NF_strata.shp	April 12, 2022
Makame_LB_2021_NF_strata.shp.xml	April 12, 2022
Makame_LB_2021_NF_strata.shx	April 12, 2022
MakameLB_2019.6.cpg	April 12, 2022
MakameLB_2019.6.dbf	April 12, 2022
MakameLB_2019.6.prj	April 12, 2022
MakameLB_2019.6.sbn	April 12, 2022
MakameLB_2019.6.sbx	April 12, 2022
MakameLB_2019.6.shx	April 12, 2022
MK_LB_F_2021.CPG	April 12, 2022
MK_LB_F_2021.dbf	April 12, 2022
MK_LB_F_2021.prj	April 12, 2022
MK_LB_F_2021.sbn	April 12, 2022
MK_LB_F_2021.sbx	April 12, 2022
MK_LB_F_2021.shp	April 12, 2022
MK_LB_F_2021.shp.xml	April 12, 2022
MK_LB_F_2021.shx	April 12, 2022
MakameLBStrata_2017.08.shp	April 12, 2022
MakameLBStrata_2017.08.shp.xml	April 12, 2022
MakameLB_2019.6.shp	April 12, 2022
MakameLB_2019.6.shp.xml	April 12, 2022
MK_TOA_Refl.dat	April 12, 2022
MK_TOA_Refl.dat.aux.xml	April 12, 2022
MK_TOA_Refl.dat.ovr	April 12, 2022
MK_TOA_Refl.hdr	April 12, 2022
MK_0221.tfw	April 12, 2022
MK_0221.tif	April 12, 2022
MK_0221.tif.aux.xml	April 12, 2022
MK_0221.tif.ovr	April 12, 2022
MK_0221.tif.xml	April 12, 2022
MK_1219.tif	April 12, 2022
MK_LB_2021_F.cpg	April 12, 2022
MK_LB_2021_F.dbf	April 12, 2022
MK_LB_2021_F.prj	April 12, 2022
MK_LB_2021_F.sbn	April 12, 2022
MK_LB_2021_F.sbx	April 12, 2022

MK_LB_2021_F.shp	April 12, 2022
MK_LB_2021_F.shp.xml	April 12, 2022
MK_LB_2021_F.shx	April 12, 2022
MK_LB_2021_FNF.cpg	April 12, 2022
MK_LB_2021_FNF.dbf	April 12, 2022
MK_LB_2021_FNF.sbn	April 12, 2022
MK_LB_2021_FNF.sbx	April 12, 2022
MK_LB_2021_FNF.shp	April 12, 2022
MK_LB_2021_FNF.shp.xml	April 12, 2022
MK_LB_2021_FNF.shx	April 12, 2022
MK_LB_2021_NF.cpg	April 12, 2022
MK_LB_2021_NF.dbf	April 12, 2022
MK_LB_2021_NF.prj	April 12, 2022
MK_LB_2021_NF.sbn	April 12, 2022
MK_LB_2021_NF.sbx	April 12, 2022
MK_LB_2021_NF.shp	April 12, 2022
MK_LB_2021_NF.shp.xml	April 12, 2022
MK_LB_2021_NF.shx	April 12, 2022
MK_LB_2021_NF_strata.cpg	April 12, 2022
MK_LB_2021_NF_strata.dbf	April 12, 2022
MK_LB_2021_NF_strata.prj	April 12, 2022
MK_LB_2021_NF_strata.sbn	April 12, 2022
MK_LB_2021_NF_strata.sbx	April 12, 2022
MK_LB_2021_NF_strata.shp	April 12, 2022
MK_LB_2021_NF_strata.shp.xml	April 12, 2022
MK_LB_2021_NF_strata.shx	April 12, 2022
MK_PA_2021_F.cpg	April 12, 2022
MK_PA_2021_F.dbf	April 12, 2022
MK_PA_2021_F.prj	April 12, 2022
MK_PA_2021_F.sbn	April 12, 2022
MK_PA_2021_F.sbx	April 12, 2022
MK_PA_2021_F.shp	April 12, 2022
MK_PA_2021_F.shp.xml	April 12, 2022
MK_PA_2021_F.shx	April 12, 2022
MK_PA_2021_FNF.cpg	April 12, 2022
MK_PA_2021_FNF.dbf	April 12, 2022
MK_PA_2021_FNF.prj	April 12, 2022
MK_PA_2021_FNF.sbn	April 12, 2022
MK_PA_2021_FNF.sbx	April 12, 2022
MK_PA_2021_FNF.shp	April 12, 2022
MK_PA_2021_FNF.shp.xml	April 12, 2022

MK_PA_2021_FNF.shx	April 12, 2022
MK_PA_2021_NF.cpg	April 12, 2022
MK_PA_2021_NF.dbf	April 12, 2022
MK_PA_2021_NF.prj	April 12, 2022
MK_PA_2021_NF.sbn	April 12, 2022
MK_PA_2021_NF.sbx	April 12, 2022
MK_PA_2021_NF.shp	April 12, 2022
MK_PA_2021_NF.shp.xml	April 12, 2022
MK_PA_2021_NF.shx	April 12, 2022
MK_PA_2021_NF_strata.cpg	April 12, 2022
MK_PA_2021_NF_strata.dbf	April 12, 2022
MK_PA_2021_NF_strata.prj	April 12, 2022
MK_PA_2021_NF_strata.sbn	April 12, 2022
MK_PA_2021_NF_strata.sbx	April 12, 2022
MK_PA_2021_NF_strata.shp	April 12, 2022
MK_PA_2021_NF_strata.shp.xml	April 12, 2022
MK_PA_2021_NF_strata.shx	April 12, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-04-11.xlsx	April 12, 2022
Makame Strata.zip	April 12, 2022
Makame_BMP.docx	April 12, 2022
Makame_CMP.docx	April 12, 2022
MAKAME_Monitoring_Report_2020_V3_2022-04-06.docx	April 12, 2022
MAKAME_Monitoring_Report_2020_V3_2022-04-11.docx	April 12, 2022
VCS-Risk-Report-Calculation-Tool_Makame_2022-03-21.xls	April 12, 2022
VCS-Risk-Report_Makame_2022-04-12.docx	April 12, 2022
Makame Results Chart.docx	April 12, 2022
388 people interacted 3-2020.textClipping	April 12, 2022
Carbon Champions Sign 3-2020.pdf	April 12, 2022
Irik Carbon Champion 3-2020.pdf	April 12, 2022
Makame Carbon Champions 3-2020.pdf	April 12, 2022
Ndedo Carbon Champions 3-2020.pdf	April 12, 2022
Ngabolo Carbon Champions 3-2020.pdf	April 12, 2022
582 Reached.textClipping	April 12, 2022
Irik CC 2021.pdf	April 12, 2022
KatiKati CC.pdf	April 12, 2022
Ndedo forms.pdf	April 12, 2022
Ngabolo CC 2021.pdf	April 12, 2022
Makame Revenue 19-21 copy 2.xlsx	April 12, 2022
Makame WMA Data Report to CT copy 3.docx	April 12, 2022
Makame WMA Revenue use Report to District copy.docx	April 12, 2022
126 People Trained.textClipping	April 12, 2022

IRK Governance.pdf	April 12, 2022
Kati Governance.pdf	April 12, 2022
Makame Governance.pdf	April 12, 2022
NDEDO Governance.pdf	April 12, 2022
Ngabolo Governance.pdf	April 12, 2022
Makame Revenue 19-21 copy.xlsx	April 12, 2022
Makame WMA Data Report to CT copy 3.docx	April 12, 2022
Makame WMA Revenue use Report to District copy 2.docx	April 12, 2022
Makame Business Plan_CT_17FEB2020 copy.pdf	April 12, 2022
MAKAME WMA RMZP 2017 copy.pdf	April 12, 2022
Makame WMA Data Report to CT copy 2.docx	April 12, 2022
Makame Revenue 19-21.xlsx	April 12, 2022
Makame WMA Data Report to CT copy 3.docx	April 12, 2022
Makame WMA Revenue use Report to District copy 3.docx	April 12, 2022
Makame WMA Data Report to CT copy 2.docx	April 12, 2022
Makame Womens Forum 15_3_21.pdf	April 12, 2022
Makamewomensforum12_11_2019 copy.pdf	April 12, 2022
NededoWomensforum10_02_2020 copy.pdf	April 12, 2022
Makame Appeals and Complaints Log.pdf	April 12, 2022
Makame April 2021 Bi copy.pdf	April 12, 2022
Makame December 2020 Bi.pdf	April 12, 2022
Makame June 2020 Bi copy.docx	April 12, 2022
Makame November 2019 Bi.docx	April 12, 2022
MakameStrata_2016.11.28.dbf	April 12, 2022
MakameStrata_2016.11.28.kmz	April 12, 2022
MakameStrata_2016.11.28.prj	April 12, 2022
MakameStrata_2016.11.28.sbn	April 12, 2022
MakameStrata_2016.11.28.sbx	April 12, 2022
MakameStrata_2016.11.28.shp	April 12, 2022
MakameStrata_2016.11.28.shp.xml	April 12, 2022
MakameStrata_2016.11.28.shx	April 12, 2022
._Makame_BMP.docx	April 12, 2022
._Makame_CMP.docx	April 12, 2022
._Makame Results Chart.docx	April 12, 2022
._March 2021 copy	April 12, 2022
._388 people interacted 3-2020.textClipping	April 12, 2022
._582 Reached.textClipping	April 12, 2022
._KatiKati CC.pdf	April 12, 2022
._Ndedo forms.pdf	April 12, 2022
._Makame WMA Revenue use Report to District copy.docx	April 12, 2022
._126 People Trained.textClipping	April 12, 2022

._Makame WMA Revenue use Report to District copy 2.docx	April 12, 2022
._Makame WMA Revenue use Report to District copy 3.docx	April 12, 2022
._Makame June 2020 Bi copy.docx	April 12, 2022
._Makame November 2019 Bi.docx	April 12, 2022
._MAKAME_Monitoring_Report_2020_V2_2022-01-25.docx	April 12, 2022
Makame contract scan copy.pdf	April 12, 2022
Makame WMA Spending (2019-2021).xlsx	April 12, 2022
Kiteto_Mou_Signed.pdf	April 12, 2022
Kulindwa_2003_Makame_WMA_assessment.pdf	April 12, 2022
Letter_WMA_disputes_Verification_july2019 copy.pdf	April 12, 2022
Makame Continued Participatory Rural Appraisal Log Sheet.pdf	April 12, 2022
Makame Contract-English Final.pdf	April 12, 2022
Makame_Financial_Viability_JA060721.xlsx	April 12, 2022
Occupancy results for MR2021.docx	April 12, 2022
Tables_2019_2021.xlsx	April 12, 2022
Ground count_Makame_2016-2021.xlsx	April 12, 2022
example_occupancydatasheet.jpg	April 12, 2022
MakameTransectMap.jpg	April 12, 2022
OccupancyModelling_methods.docx	April 12, 2022
S 18 - Occupancy transect 2.GPX	April 12, 2022
S14 Occupancy transect.GPX	April 12, 2022
Start - end_occupancy_model.kmz	April 12, 2022
Start-end_occupancy_model.kmz	April 12, 2022
Occupancy data_Makame2019_combined.xlsx	April 12, 2022
Occupancy modelling_April2019.xlsx	April 12, 2022
Occupancy data_Makame2020_combined.xlsx	April 12, 2022
Occupancy results_2020.docx	April 12, 2022
Occupancy data_Makame2021_combined copy.xlsx	April 12, 2022
Climate Change Analysis (Makame).pdf	April 12, 2022
CT_company policies.pdf	April 12, 2022
Makame Verifications_(2020-2021)_5Jan2022.AJ copy.xlsx	April 12, 2022
Makame Verifications_(2020-2021)_5Jan2022.AJ.xlsx	April 12, 2022
CT REPORT_WMA_DEC2021.pdf	April 12, 2022
D1-MakameMay2020.pdf	April 12, 2022
D1_KitetoDCMay2020.pdf	April 12, 2022
D2-District Share of Revenue.pdf	April 12, 2022
D2-MakameDec2020.pdf	April 12, 2022
D3-MakameFeb2021.pdf	April 12, 2022
D4-MakameMarch2021.pdf	April 12, 2022
D5-MakameSRJune2021.pdf	April 12, 2022
D6-MakameSRNov2021.pdf	April 12, 2022

V1_Makame Village.pdf	April 12, 2022
V2_Irkiush Village.pdf	April 12, 2022
V3_Ngabolo Village.pdf	April 12, 2022
V4_Katikati Village.pdf	April 12, 2022
V5_Ndedo Village.pdf	April 12, 2022
WMA STAFF Trainings copy.pdf	April 12, 2022
Business License.jpg	April 12, 2022
Legal Salary Slip with mandated deductions.pdf	April 12, 2022
Regulation on Non-Citizens.pdf	April 12, 2022
Social Security Fund Receipt.pdf	April 12, 2022
Tax Clearance.pdf	April 12, 2022
Workers Compensation.pdf	April 12, 2022
Makame WMA Data Report to CT copy 2.docx	April 12, 2022
Makame Womens Forum 15_3_21.pdf	April 12, 2022
Makamewomensforum12_11_2019 copy.pdf	April 12, 2022
NededoWomensforum10_02_2020 copy.pdf	April 12, 2022
._Occupancy modelling	April 12, 2022
._2019	April 12, 2022
._2020	April 12, 2022
._2021	April 12, 2022
._OccupancyModelling_methods.docx	April 12, 2022
._Occupancy results_2020.docx	April 12, 2022
._Climate Change Analysis (Makame).pdf	April 12, 2022
._CT_company policies.pdf	April 12, 2022
._Calculations	April 12, 2022
._Evidence	April 12, 2022
._CT REPORT_WMA_DEC2021.pdf	April 12, 2022
._D6-MakameSRNov2021.pdf	April 12, 2022
._WMA STAFF Trainings copy.pdf	April 12, 2022
._Tax Clearance.pdf	April 12, 2022
21024.00 Makame Savannah VCS Round 3 Findings_TC_Responses_2022-04-19.xlsx	April 21, 2022
21024.00_Makame_CCB_findings_Round3_TC_Responses_2022-04-21.docx	April 21, 2022
Makame Imagery Analysis.docx	April 21, 2022
MK_TOA_Refl.zip	April 21, 2022
MonitoringValues_Makame2021.xlsx	April 21, 2022
AA notes.docx	April 21, 2022
Makame_points.cpg	April 21, 2022
Makame_points.dbf	April 21, 2022
Makame_points.kmz	April 21, 2022
Makame_points.prj	April 21, 2022
Makame_points.sbn	April 21, 2022

Makame_points.sbx	April 21, 2022
Makame_points.shp	April 21, 2022
Makame_points.shp.xml	April 21, 2022
Makame_points.shx	April 21, 2022
MK_AA_pointvalues.xlsx	April 21, 2022
body.kml	April 21, 2022
Makame_PA_2021_F.CPG	April 21, 2022
Makame_PA_2021_F.dbf	April 21, 2022
Makame_PA_2021_F.prj	April 21, 2022
Makame_PA_2021_F.sbn	April 21, 2022
Makame_PA_2021_F.sbx	April 21, 2022
Makame_PA_2021_F.shp	April 21, 2022
Makame_PA_2021_F.shp.xml	April 21, 2022
Makame_PA_2021_F.shx	April 21, 2022
Makame_PA_2021_NF.CPG	April 21, 2022
Makame_PA_2021_NF.dbf	April 21, 2022
Makame_PA_2021_NF.prj	April 21, 2022
Makame_PA_2021_NF.sbn	April 21, 2022
Makame_PA_2021_NF.sbx	April 21, 2022
Makame_PA_2021_NF.shp	April 21, 2022
Makame_PA_2021_NF.shp.xml	April 21, 2022
Makame_PA_2021_NF.shx	April 21, 2022
Makame_PA_2021_NF_strata.cpg	April 21, 2022
Makame_PA_2021_NF_strata.dbf	April 21, 2022
Makame_PA_2021_NF_strata.prj	April 21, 2022
Makame_PA_2021_NF_strata.sbn	April 21, 2022
Makame_PA_2021_NF_strata.sbx	April 21, 2022
Makame_PA_2021_NF_strata.shp	April 21, 2022
Makame_PA_2021_NF_strata.shp.xml	April 21, 2022
Makame_PA_2021_NF_strata.shx	April 21, 2022
MakamePA_2019.6.cpg	April 21, 2022
MakamePA_2019.6.dbf	April 21, 2022
MakamePA_2019.6.prj	April 21, 2022
MakamePA_2019.6.sbn	April 21, 2022
MakamePA_2019.6.sbx	April 21, 2022
MakamePA_2019.6.shp	April 21, 2022
MakamePA_2019.6.shp.xml	April 21, 2022
MakamePA_2019.6.shx	April 21, 2022
MakameStrata_2017.08.17.shp	April 21, 2022
MakameStrata_2017.08.17.shp.xml	April 21, 2022
LB_2019.zip	April 21, 2022

MakameLBStrata_2017.08.cpg	April 21, 2022
MakameLBStrata_2017.08.dbf	April 21, 2022
MakameLBStrata_2017.08.prj	April 21, 2022
MakameLBStrata_2017.08.sbn	April 21, 2022
MakameLBStrata_2017.08.sbx	April 21, 2022
MakameLBStrata_2017.08.shp	April 21, 2022
MakameLBStrata_2017.08.shp.xml	April 21, 2022
MakameLBStrata_2017.08.shx	April 21, 2022
Makame_LB_2021_NF.CPG	April 21, 2022
Makame_LB_2021_NF.dbf	April 21, 2022
Makame_LB_2021_NF.prj	April 21, 2022
Makame_LB_2021_NF.sbn	April 21, 2022
Makame_LB_2021_NF.sbx	April 21, 2022
Makame_LB_2021_NF.shp	April 21, 2022
Makame_LB_2021_NF.shp.xml	April 21, 2022
Makame_LB_2021_NF.shx	April 21, 2022
Makame_LB_2021_NF_strata.cpg	April 21, 2022
Makame_LB_2021_NF_strata.dbf	April 21, 2022
Makame_LB_2021_NF_strata.prj	April 21, 2022
Makame_LB_2021_NF_strata.sbn	April 21, 2022
Makame_LB_2021_NF_strata.sbx	April 21, 2022
Makame_LB_2021_NF_strata.shp	April 21, 2022
Makame_LB_2021_NF_strata.shp.xml	April 21, 2022
Makame_LB_2021_NF_strata.shx	April 21, 2022
Makame_LB_F_2021.zip	April 21, 2022
MakameLB_2019.6.cpg	April 21, 2022
MakameLB_2019.6.dbf	April 21, 2022
MakameLB_2019.6.prj	April 21, 2022
MakameLB_2019.6.sbn	April 21, 2022
MakameLB_2019.6.sbx	April 21, 2022
MakameLB_2019.6.shx	April 21, 2022
MakameLBStrata_2017.08.shp	April 21, 2022
MakameLBStrata_2017.08.shp.xml	April 21, 2022
MakameLB_2019.6.shp	April 21, 2022
MakameLB_2019.6.shp.xml	April 21, 2022
MK_0221.tfw	April 21, 2022
MK_0221.tif	April 21, 2022
MK_0221.tif.aux.xml	April 21, 2022
MK_0221.tif.ovr	April 21, 2022
MK_0221.tif.xml	April 21, 2022
MK_1219.tif	April 21, 2022

MK_LB_2021_F.cpg	April 21, 2022
MK_LB_2021_F.dbf	April 21, 2022
MK_LB_2021_F.prj	April 21, 2022
MK_LB_2021_F.sbn	April 21, 2022
MK_LB_2021_F.sbx	April 21, 2022
MK_LB_2021_F.shp	April 21, 2022
MK_LB_2021_F.shp.xml	April 21, 2022
MK_LB_2021_F.shx	April 21, 2022
MK_LB_2021_FNF.cpg	April 21, 2022
MK_LB_2021_FNF.dbf	April 21, 2022
MK_LB_2021_FNF.sbn	April 21, 2022
MK_LB_2021_FNF.sbx	April 21, 2022
MK_LB_2021_FNF.shp	April 21, 2022
MK_LB_2021_FNF.shp.xml	April 21, 2022
MK_LB_2021_FNF.shx	April 21, 2022
MK_LB_2021_NF.cpg	April 21, 2022
MK_LB_2021_NF.dbf	April 21, 2022
MK_LB_2021_NF.prj	April 21, 2022
MK_LB_2021_NF.sbn	April 21, 2022
MK_LB_2021_NF.sbx	April 21, 2022
MK_LB_2021_NF.shp	April 21, 2022
MK_LB_2021_NF.shp.xml	April 21, 2022
MK_LB_2021_NF.shx	April 21, 2022
MK_LB_2021_NF_strata.cpg	April 21, 2022
MK_LB_2021_NF_strata.dbf	April 21, 2022
MK_LB_2021_NF_strata.prj	April 21, 2022
MK_LB_2021_NF_strata.sbn	April 21, 2022
MK_LB_2021_NF_strata.sbx	April 21, 2022
MK_LB_2021_NF_strata.shp	April 21, 2022
MK_LB_2021_NF_strata.shp.xml	April 21, 2022
MK_LB_2021_NF_strata.shx	April 21, 2022
MK_PA_2021_F.cpg	April 21, 2022
MK_PA_2021_F.dbf	April 21, 2022
MK_PA_2021_F.prj	April 21, 2022
MK_PA_2021_F.sbn	April 21, 2022
MK_PA_2021_F.sbx	April 21, 2022
MK_PA_2021_F.shp	April 21, 2022
MK_PA_2021_F.shp.xml	April 21, 2022
MK_PA_2021_F.shx	April 21, 2022
MK_PA_2021_FNF.cpg	April 21, 2022
MK_PA_2021_FNF.dbf	April 21, 2022

MK_PA_2021_FNF.prj	April 21, 2022
MK_PA_2021_FNF.sbn	April 21, 2022
MK_PA_2021_FNF.sbx	April 21, 2022
MK_PA_2021_FNF.shp	April 21, 2022
MK_PA_2021_FNF.shp.xml	April 21, 2022
MK_PA_2021_FNF.shx	April 21, 2022
MK_PA_2021_NF.cpg	April 21, 2022
MK_PA_2021_NF.dbf	April 21, 2022
MK_PA_2021_NF.prj	April 21, 2022
MK_PA_2021_NF.sbn	April 21, 2022
MK_PA_2021_NF.sbx	April 21, 2022
MK_PA_2021_NF.shp	April 21, 2022
MK_PA_2021_NF.shp.xml	April 21, 2022
MK_PA_2021_NF.shx	April 21, 2022
MK_PA_2021_NF_strata.cpg	April 21, 2022
MK_PA_2021_NF_strata.dbf	April 21, 2022
MK_PA_2021_NF_strata.prj	April 21, 2022
MK_PA_2021_NF_strata.sbn	April 21, 2022
MK_PA_2021_NF_strata.sbx	April 21, 2022
MK_PA_2021_NF_strata.shp	April 21, 2022
MK_PA_2021_NF_strata.shp.xml	April 21, 2022
MK_PA_2021_NF_strata.shx	April 21, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-04-19.xlsx	April 21, 2022
Makame Strata.zip	April 21, 2022
Makame_BMP.docx	April 21, 2022
Makame_CMP.docx	April 21, 2022
MAKAME_Monitoring_Report_2020_V4_2022-04-21.docx	April 21, 2022
VCS-Risk-Report-Calculation-Tool_Makame_2022-03-21.xls	April 21, 2022
VCS-Risk-Report_Makame_2022-04-20.docx	April 21, 2022
Makame Results Chart.docx	April 21, 2022
388 people interacted 3-2020.textClipping	April 21, 2022
Carbon Champions Sign 3-2020.pdf	April 21, 2022
Irik Carbon Champion 3-2020.pdf	April 21, 2022
Makame Carbon Champions 3-2020.pdf	April 21, 2022
Ndedo Carbon Champions 3-2020.pdf	April 21, 2022
Ngabolo Carbon Champions 3-2020.pdf	April 21, 2022
582 Reached.textClipping	April 21, 2022
Irik CC 2021.pdf	April 21, 2022
KatiKati CC.pdf	April 21, 2022
Ndedo forms.pdf	April 21, 2022
Ngabolo CC 2021.pdf	April 21, 2022

Makame Revenue 19-21 copy 2.xlsx	April 21, 2022
Makame WMA Data Report to CT copy 3.docx	April 21, 2022
Makame WMA Revenue use Report to District copy.docx	April 21, 2022
126 People Trained.textClipping	April 21, 2022
IRK Governance.pdf	April 21, 2022
Kati Governance.pdf	April 21, 2022
Makame Governance.pdf	April 21, 2022
NDEDO Governance.pdf	April 21, 2022
Ngabolo Governance.pdf	April 21, 2022
Makame Revenue 19-21 copy.xlsx	April 21, 2022
Makame WMA Data Report to CT copy 3.docx	April 21, 2022
Makame WMA Revenue use Report to District copy 2.docx	April 21, 2022
Makame Business Plan_CT_17FEB2020 copy.pdf	April 21, 2022
MAKAME WMA RMZP 2017 copy.pdf	April 21, 2022
Makame WMA Data Report to CT copy 2.docx	April 21, 2022
Makame Revenue 19-21.xlsx	April 21, 2022
Makame WMA Data Report to CT copy 3.docx	April 21, 2022
Makame WMA Revenue use Report to District copy 3.docx	April 21, 2022
Makame WMA Data Report to CT copy 2.docx	April 21, 2022
Makame Womens Forum 15_3_21.pdf	April 21, 2022
Makamewomensforum12_11_2019 copy.pdf	April 21, 2022
NededoWomensforum10_02_2020 copy.pdf	April 21, 2022
Makame Appeals and Complaints Log.pdf	April 21, 2022
Makame April 2021 Bi copy.pdf	April 21, 2022
Makame December 2020 Bi.pdf	April 21, 2022
Makame June 2020 Bi copy.docx	April 21, 2022
Makame November 2019 Bi.docx	April 21, 2022
Makame REDD Project_Monitoring2020_Calcs_2021-06-15.xlsx	April 21, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-01-25.xlsx	April 21, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-04-11.xlsx	April 21, 2022
MAKAME_Monitoring_Report_2020_V1_2021-07-30.docx	April 21, 2022
MAKAME_Monitoring_Report_2020_V2_2022-01-25.docx	April 21, 2022
MAKAME_Monitoring_Report_2020_V3_2022-04-06.docx	April 21, 2022
MAKAME_Monitoring_Report_2020_V3_2022-04-11.docx	April 21, 2022
VCS-Risk-Report-Calculation-Tool_Makame_2022-01-25.xls	April 21, 2022
VCS-Risk-Report_Makame_2021-06-17.docx	April 21, 2022
VCS-Risk-Report_Makame_2022-01-25.docx	April 21, 2022
VCS-Risk-Report_Makame_2022-04-12.docx	April 21, 2022
Makame contract scan copy.pdf	April 21, 2022
Makame WMA Spending (2019-2021).xlsx	April 21, 2022
Kiteto_Mou_Signed.pdf	April 21, 2022

Kulindwa_2003_Makame_WMA_assessment.pdf	April 21, 2022
Letter_WMA_disputes_Verification_july2019 copy.pdf	April 21, 2022
Makame Continued Participatory Rural Appraisal Log Sheet.pdf	April 21, 2022
Makame Contract-English Final.pdf	April 21, 2022
Makame_Financial_Viability_JA060721.xlsx	April 21, 2022
Occupancy results for MR2021.docx	April 21, 2022
Tables_2019_2021.xlsx	April 21, 2022
Ground count_Makame_2016-2021.xlsx	April 21, 2022
example_occupancydatasheet.jpg	April 21, 2022
MakameTransectMap.jpg	April 21, 2022
OccupancyModelling_methods.docx	April 21, 2022
S 18 - Occupancy transect 2.GPX	April 21, 2022
S14 Occupancy transect.GPX	April 21, 2022
Start - end_occupancy_model.kmz	April 21, 2022
Start-end_occupancy_model.kmz	April 21, 2022
Occupancy data_Makame2019_combined.xlsx	April 21, 2022
Occupancy modelling_April2019.xlsx	April 21, 2022
Occupancy data_Makame2020_combined.xlsx	April 21, 2022
Occupancy results_2020.docx	April 21, 2022
Occupancy data_Makame2021_combined copy.xlsx	April 21, 2022
Climate Change Analysis (Makame).pdf	April 21, 2022
CT_company policies.pdf	April 21, 2022
Makame Verifications_(2020-2021)_5Jan2022.AJ copy.xlsx	April 21, 2022
Makame Verifications_(2020-2021)_5Jan2022.AJ.xlsx	April 21, 2022
CT REPORT_WMA_DEC2021.pdf	April 21, 2022
D1-MakameMay2020.pdf	April 21, 2022
D1_KitetoDCMay2020.pdf	April 21, 2022
D2-District Share of Revenue.pdf	April 21, 2022
D2-MakameDec2020.pdf	April 21, 2022
D3-MakameFeb2021.pdf	April 21, 2022
D4-MakameMarch2021.pdf	April 21, 2022
D5-MakameSRJune2021.pdf	April 21, 2022
D6-MakameSRNov2021.pdf	April 21, 2022
V1_Makame Village.pdf	April 21, 2022
V2_Irkiush Village.pdf	April 21, 2022
V3_Ngabolo Village.pdf	April 21, 2022
V4_Katikati Village.pdf	April 21, 2022
V5_Ndedo Village.pdf	April 21, 2022
WMA STAFF Trainings copy.pdf	April 21, 2022
Business License.jpg	April 21, 2022
Legal Salary Slip with mandated deductions.pdf	April 21, 2022

Regulation on Non-Citizens.pdf	April 21, 2022
Social Security Fund Receipt.pdf	April 21, 2022
Tax Clearance.pdf	April 21, 2022
Workers Compensation.pdf	April 21, 2022
Makame WMA Data Report to CT copy 2.docx	April 21, 2022
Makame Womens Forum 15_3_21.pdf	April 21, 2022
Makamewomensforum12_11_2019 copy.pdf	April 21, 2022
NededoWomensforum10_02_2020 copy.pdf	April 21, 2022
21024.00 Makame Savannah VCS Round 4 Findings_TC_Responses_2022-04-22.xlsx	April 22, 2022
MAKAME_Monitoring_Report_2020_V4_2022-04-22.docx	April 22, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-04-11.xlsx	April 22, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-04-22.xlsx	April 22, 2022
Makame Strata.zip	April 22, 2022
Makame_BMP.docx	April 22, 2022
Makame_CMP.docx	April 22, 2022
MAKAME_Monitoring_Report_2020_V3_2022-04-06.docx	April 22, 2022
MAKAME_Monitoring_Report_2020_V4_2022-04-22.docx	April 22, 2022
VCS-Risk-Report-Calculation-Tool_Makame_2022-03-21.xls	April 22, 2022
VCS-Risk-Report_Makame_2022-04-12.docx	April 22, 2022
VCS-Risk-Report_Makame_2022-04-20.docx	April 22, 2022
Makame Results Chart.docx	April 22, 2022
388 people interacted 3-2020.textClipping	April 22, 2022
Carbon Champions Sign 3-2020.pdf	April 22, 2022
Irik Carbon Champion 3-2020.pdf	April 22, 2022
Makame Carbon Champions 3-2020.pdf	April 22, 2022
Ndedo Carbon Champions 3-2020.pdf	April 22, 2022
Ngabolo Carbon Champions 3-2020.pdf	April 22, 2022
582 Reached.textClipping	April 22, 2022
Irik CC 2021.pdf	April 22, 2022
KatiKati CC.pdf	April 22, 2022
Ndedo forms.pdf	April 22, 2022
Ngabolo CC 2021.pdf	April 22, 2022
Makame Revenue 19-21 copy 2.xlsx	April 22, 2022
Makame WMA Data Report to CT copy 3.docx	April 22, 2022
Makame WMA Revenue use Report to District copy.docx	April 22, 2022
126 People Trained.textClipping	April 22, 2022
IRK Governance.pdf	April 22, 2022
Kati Governance.pdf	April 22, 2022
Makame Governance.pdf	April 22, 2022
NDEDO Governance.pdf	April 22, 2022
Ngabolo Governance.pdf	April 22, 2022

Makame Revenue 19-21 copy.xlsx	April 22, 2022
Makame WMA Data Report to CT copy 3.docx	April 22, 2022
Makame WMA Revenue use Report to District copy 2.docx	April 22, 2022
Makame Business Plan_CT_17FEB2020 copy.pdf	April 22, 2022
MAKAME WMA RMZP 2017 copy.pdf	April 22, 2022
Makame WMA Data Report to CT copy 2.docx	April 22, 2022
Makame Revenue 19-21.xlsx	April 22, 2022
Makame WMA Data Report to CT copy 3.docx	April 22, 2022
Makame WMA Revenue use Report to District copy 3.docx	April 22, 2022
Makame WMA Data Report to CT copy 2.docx	April 22, 2022
Makame Womens Forum 15_3_21.pdf	April 22, 2022
Makamewomensforum12_11_2019 copy.pdf	April 22, 2022
NededoWomensforum10_02_2020 copy.pdf	April 22, 2022
Makame Appeals and Complaints Log.pdf	April 22, 2022
Makame April 2021 Bi copy.pdf	April 22, 2022
Makame December 2020 Bi.pdf	April 22, 2022
Makame June 2020 Bi copy.docx	April 22, 2022
Makame November 2019 Bi.docx	April 22, 2022
Makame REDD Project_Monitoring2020_Calcs_2021-06-15.xlsx	April 22, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-01-25.xlsx	April 22, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-04-11.xlsx	April 22, 2022
Makame REDD Project_Monitoring2020_Calcs_2022-04-19.xlsx	April 22, 2022
MAKAME_Monitoring_Report_2020_V1_2021-07-30.docx	April 22, 2022
MAKAME_Monitoring_Report_2020_V2_2022-01-25.docx	April 22, 2022
MAKAME_Monitoring_Report_2020_V3_2022-04-06.docx	April 22, 2022
MAKAME_Monitoring_Report_2020_V3_2022-04-11.docx	April 22, 2022
MAKAME_Monitoring_Report_2020_V4_2022-04-21.docx	April 22, 2022
VCS-Risk-Report-Calculation-Tool_Makame_2022-01-25.xls	April 22, 2022
VCS-Risk-Report_Makame_2021-06-17.docx	April 22, 2022
VCS-Risk-Report_Makame_2022-01-25.docx	April 22, 2022
VCS-Risk-Report_Makame_2022-04-12.docx	April 22, 2022
._Makame_BMP.docx	April 22, 2022
._Makame_CMP.docx	April 22, 2022
._Makame Results Chart.docx	April 22, 2022
._March 2021 copy	April 22, 2022
._388 people interacted 3-2020.textClipping	April 22, 2022
._582 Reached.textClipping	April 22, 2022
._KatiKati CC.pdf	April 22, 2022
._Ndedo forms.pdf	April 22, 2022
._Makame WMA Revenue use Report to District copy.docx	April 22, 2022
._126 People Trained.textClipping	April 22, 2022

._Makame WMA Revenue use Report to District copy 2.docx	April 22, 2022
._Makame WMA Revenue use Report to District copy 3.docx	April 22, 2022
._Makame June 2020 Bi copy.docx	April 22, 2022
._Makame November 2019 Bi.docx	April 22, 2022
._MAKAME_Monitoring_Report_2020_V2_2022-01-25.docx	April 22, 2022

7 APPENDIX B: VCS LIST OF FINDINGS

Findings Number	1
VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1 (Section)	3.6 Ownership
VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1 (Description)	6) An enforceable and irrevocable agreement with the holder of the statutory, property or contractual right in the land, vegetation or conservational or management process that generates GHG emission reductions or removals which vests project ownership in the project proponent.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Section 2.5.9 of PD, Appendix 3 of PD
Aster Global Round 1 Findings	The audit team reviewed section 2.5.9 of the validated PD which states "The project complies with paragraph 6) of Section 3.11.1 of the VCS Standard: 6) An enforceable and irrevocable agreement with the holder of the statutory, property or contractual right in the land, vegetation or conservational or management process that generates GHG emission reductions or removals which vests project ownership in the project proponent. The audit team reviewed the Memorandum of Understanding (MoU) Cover page in Appendix 3 and noted that the date on the cover page is from April 2016-September 2020. It is unclear to the audit team if this MOU is still in place.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify if the cited MOU is still in place. CL: If the MOU is still in place please provide verifiable evidence to demonstrate this.
Round 1 Response from Project Proponent (DD MonthYYYY)	The MOU is still in place. The MOU has been added to the Dropbox folder (see "Kiteto_Mou_Signed.pdf").
Aster Global Round 2 Findings	The audit team reviewed "Kiteto_Mou_Signed.pdf" and confirmed the MOU is still in place. Item closed.

Findings Number	2
VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1 (Section)	3.14 Quantification of GHG Emission Reductions and Removals

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1 (Description)	3.14.4 All GHG emission reductions shall be converted to CO2e using 100-year global warming potential (GWP) values. For GHG emission reductions occurring on or after 1 January 2021, all ex-ante estimates and ex-post calculations shall be converted to CO2e using GWP values from the IPCC Fifth Assessment Report (AR5). 9 See Table 2 for the GWP values for methane and nitrous oxide established in AR5.10 For GHG emission reductions occurring on or before 31 December 2020, all ex-ante estimates and ex-post calculations may be converted to CO2e using either the GWP values from the IPCC Fourth Assessment Report (AR4) or those from AR5. Projects that complete validation on or before 31 July 2021 may use GWP values from AR4 for ex-ante emission reduction estimates, though such projects shall use GWP values from AR5 for ex-post calculations. Table 2: Selected GWP values from the IPCC Fifth Assessment Report, Table 8.A.1 <table><tr><td>Eligible Carbon</td><td>GHG</td><td>Chemical</td><td>Formula</td><td>100-year CO2</td><td>GWP value</td></tr><tr><td>Methane</td><td></td><td>dioxide</td><td>CH4</td><td></td><td>28</td></tr><tr><td>Nitrous oxide</td><td></td><td></td><td></td><td></td><td>265</td></tr></table>	Eligible Carbon	GHG	Chemical	Formula	100-year CO2	GWP value	Methane		dioxide	CH4		28	Nitrous oxide					265
Eligible Carbon	GHG	Chemical	Formula	100-year CO2	GWP value														
Methane		dioxide	CH4		28														
Nitrous oxide					265														
Requirement Met (Y, N or Pending)	Y																		
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Section 3.2.2 of MR																		
Aster Global Round 1 Findings	The project uses AR4 values for ex-ante emission reductions and ex-post emission reduction calculations. It is unclear to the audit team how it is appropriate to use AR4 values for ex-post emission reduction calculations as criteria 3.14.4 states " Projects that complete validation on or before 31 July 2021 may use GWP values from AR4 for ex-ante emission reduction estimates, though such projects shall use GWP values from AR5 for ex-post calculations. "																		
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and if necessary update the emission reduction calculations.																		
Round 1 Response from Project Proponent (DD MonthYYYY)	Unless otherwise directed by the VCS Program, VCS Standard v4.1 requires that CH4 and N2O must be converted to CO2e using the 100-year global warming potential derived from the IPCC Fifth Assessment Report. A global warming potential of 28 and 265 are applied for CH4 and N2O respectively.																		
Aster Global Round 2 Findings	The audit team reviewed the updated monitoring report and calculations workbook and confirmed that the correct GWP potential values were reported and calculations involving them were correctly updated. Item closed.																		

Findings Number	3
------------------------	---

VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1 (Section)	3.17 Methodology Deviations
VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1 (Description)	3.17.2 Methodology deviations shall not negatively impact the conservativeness of the quantification of GHG emission reductions or removals, except where they result in increased accuracy of such quantification. Deviations relating to any other part of the methodology shall not be permitted.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Section 2.2.2 of MR
Aster Global Round 1 Findings	The audit team reviewed Section 2.2.2 of the MR and it is unclear if the first deviation (related to the parameter COLB) negatively impacts the conservativeness of the quantification of GHG emission reductions or removals. The audit team notes that the PDD states "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. COLB has conservatively been set to the average aboveground tree carbon stock for forests, woodlands, and bushlands rather than the area-weighted average aboveground tree carbon stock. This deviation results in conservative accounting of leakage outside the leakage belt because the area weighted average value is less than the average value." During this monitoring period a weighted average is used, which is not conservative compared to the approach used at validation.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide additional detail in the MR about how this methodology deviation satisfies this criteria.
Round 1 Response from Project Proponent (DD MonthYYYY)	While the PD does state that a non-area-weighted average was applied for the calculation of COLB, an area-weighted average was utilized in calculating COLB both in this monitoring period and the previous, verified monitoring period. It is our opinion that utilizing the area-weighted average in calculations of COLB is appropriate, given that the method followed in this reporting period matches the method as described in VMD0010 and also matches the method applied in the previous, verified reporting period.
Aster Global Round 2 Findings	The audit team confirms the calculation of COLB in both this and the previous verified monitoring period were calculated in line with the method as described in VMD0010. While this is acceptable, the audit team reviewed the Minor Change to Project Description associated with this item and after a review of the VCS/CCB MR Template, it appears that this should instead be described in the PD Deviation section (see Section 2.2.3 of the CCB & VCS MR template).
Aster Global Round 2 NCR/CL/OFI	CL: Please update the Monitoring report in-line with the finding.

Round 2 Response from Project Proponent (DD MonthYYYY)	The correction related to application of the PDD deviation for the COLB parameter was moved from the minor change section to the PD Deviation section.
Aster Global Round 3 Findings	The audit team reviewed the updated MR and confirmed it has been appropriately updated and that the PD Deviation meets all requirements of the VCS Standard v4.1. Item closed.

Findings Number	4
VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1 (Section)	3.17 Methodology Deviations
VCS Standard VCS Version 4.1 Requirements Document 22 April 2021, v4.1 (Description)	3.17.3 Methodology deviations shall be permitted at validation or verification and their consequences shall be reported in the validation or verification report, as applicable, and all subsequent verification reports. Methodology deviations are not considered to be precedent setting.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Section 2.2.2 of MR
Aster Global Round 1 Findings	The audit team noted that there are multiple methodology deviations that are stated in the PDD but are not reported in the MR. It is unclear if these methodology deviations are still being applied.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify whether the Methodology Deviations reported in the PDD are still applied. CL: Please ensure that all methodology deviations are reported accurately and in line with the VCS requirements in Section 3.17 of the VCS Standard.
Round 1 Response from Project Proponent (DD MonthYYYY)	These deviations are still being used and have been added to the monitoring report to maintain consistency with the PDD.
Aster Global Round 2 Findings	The audit team reviewed Section 2.2.2 of the updated monitoring report and determined that several of the methodology deviations initially described in the PDD are not included. Please update Section 2.2.2 of the Monitoring Report to include all methodology deviations still in effect that affect the quantification of VCUs for this monitoring period. The audit team understands that although a few of the deviations in the PDD only affect the baseline, which is fixed for this monitoring period, these deviations are still in effect for the overall quantification of VCUs.
Aster Global Round 2 NCR/CL/OFI	CL: Please update Section 2.2.2 of the Monitoring Report to include all deviations still in effect for this monitoring period.

Round 2 Response from Project Proponent (DD MonthYYYY)	The methodology deviations related to the baseline have been added to this MR from the PDD.
Aster Global Round 3 Findings	The audit team reviewed the updated MR and confirmed it has been appropriately updated. Item closed.

Findings Number	5
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)	d) Project cash flow breakeven point is less than 4 years from the current risk assessment
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_Makame_2021-06-17, Makame_Financial_Viability_JA060721
Aster Global Round 1 Findings	The audit team reviewed the NPRT and Makame_Financial_Viability_JA060721 and found that the cashflow breakeven point occurred in 2017. The project cumulative cash flow has remained positive since 2017, including this monitoring period. The audit team noted that in the VCS-Risk-Report_Makame_2021-06-17 the statement in the financial viability section is accurate but in the incorrect risk factor category.
Aster Global Round 1 NCR/CL/OFI	CL: Please update the risk report in line with finding.
Round 1 Response from Project Proponent (DD MonthYYYY)	The risk report has been updated with the statement in the financial viability section in the correct category.
Aster Global Round 2 Findings	The audit team confirmed the risk report has been updated with financial viabilities in the correct categories. Item closed.

Findings Number	6
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)	g) Mitigation: Project proponent is a non-profit organization
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_Makame_2021-06-17, PDD
Aster Global Round 1 Findings	The NPRT states "The project proponent, Carbon Tanzania, is a non-profit organization." However, the audit team found no evidence to support this statement. The VCS NPRT states "A non-profit is an organization that does not distribute any surplus funds to owners or shareholders, but instead uses them to help pursue its goals, such as poverty alleviation, community development or biodiversity conservation. Governments and government agencies, although they may meet this definition, are not considered non-profit organizations for the purpose of this tool."
Aster Global Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence to support the statement in the risk tool in line with the requirement 2.2.3 in the VCS Non-Permanence Risk Tool.
Round 1 Response from Project Proponent (DD MonthYYYY)	The articles of incorporation ("Article of Incorporation.pdf") are provided in the Dropbox folder which designates Carbon Tanzania as a "not for profit" entity.
Aster Global Round 2 Findings	The audit team reviewed the Articles of Incorporation for Carbon Tanzania which confirmed that CT is incorporated "to conduct not for profit environmental activities within the United Republic of Tanzania and elsewhere in the world." However, the NPRT explicitly states "A non-profit is an organization that does not distribute any surplus funds to owners or shareholders, but instead uses them to help pursue its goals, such as poverty alleviation, community development or biodiversity conservation." The audit team was not provided evidence that satisfies this requirement of the NPRT.
Aster Global Round 2 NCR/CL/OFI	CL: Please provide evidence to support the status of Carbon Tanzania as a non-profit that satisfies the requirements of the NPRT.
Round 2 Response from Project Proponent (DD MonthYYYY)	CT is no longer requesting the 2% deduction for non-profit status and this category is now considered N/A. The risk report and the MR have been updated to reflect this change. The risk score is now 19%.
Aster Global Round 3 Findings	The audit team confirms this risk score is appropriate. This finding is closed.
Findings Number	7

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)	h) Mitigation: Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over the length of the project crediting period
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_Makame_2021-06-17, PDD
Aster Global Round 1 Findings	The NRPT states "The project is protected by a 30-year contract between Carbon Tanzania and Makame WMA to continue management practices that protect the credited carbon stocks over the length of the project crediting period. The contract was signed 27 April 2017 and is in effect through 26 April 2046. See supporting document "Makame Contract English Final". However, the audit team was unable to find the Makame Contract English Final document.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide a signed copy of the Makame Contract English Final document.
Round 1 Response from Project Proponent (DD MonthYYYY)	The document has been added to the Dropbox folder. See "Makame Contract English Final.pdf"
Aster Global Round 2 Findings	The audit team reviewed Makame Contract English Final.pdf and confirms the contract exists; however, please additionally provide a signed copy of this contract, it does not necessarily need to be in English.
Aster Global Round 2 NCR/CL/OFI	CL: Please provide a copy of the signed contract between CT and the WMA.
Round 2 Response from Project Proponent (DD MonthYYYY)	The signed copy of the contract has been provided to the auditor.
Aster Global Round 3 Findings	The audit team reviewed the provided contract and confirmed it was appropriately signed. Item closed.
Findings Number	8

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)	VCS-Risk-Report_Makame_2021-06-17
Aster Global Round 1 Findings	The audit team reviewed the VCS-Risk-Report_Makame_2021-06-17 document and noted that most recent five years of data was not used, it appears the 2020 data has been released.
Aster Global Round 1 NCR/CL/OFI	CL: Please update the Worldwide Governance Indicator using the most recent five years of available data.
Round 1 Response from Project Proponent (DD MonthYYYY)	The WGI score has been updated in the risk report with the 2020 value. It is now -0.53.
Aster Global Round 2 Findings	The audit team confirms the updated WGI score is correct. Item closed.

Findings Number	9
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 10 Natural Risks
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	a) Fire (F)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_Makame_2021-06-17, Section 3.2.2 of MR

Aster Global Round 1 Findings	The audit team reviewed the NRPT and found the significance and likelihood of fire, specifically catastrophic fire, to be reasonable. Although there is no quantitative data, the audit team finds the likelihood of catastrophic fire once every 100 years or more reasonable based on the low fuel loads, sparse tree cover, and grazing occurring in the project area. However, the audit team was unable to find via web search the paper referenced in VCS-Risk-Report_Makame_2021-06-17.
Aster Global Round 1 NCR/CL/OFI	CL: Please provide the paper referenced in Kulindwa et al 2003.
Round 1 Response from Project Proponent (DD MonthYYYY)	The paper has been uploaded to the Dropbox folder for review.
Aster Global Round 2 Findings	The audit team reviewed the provided paper. Item closed.

Findings Number	10
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	2 SUMMARY DESCRIPTION OF THE METHODOLOGY
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	Table 3: Determination of When Module/Tool Use is Mandatory (M) or Optional (O)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PDD, MR Section 2.1.8
Aster Global Round 1 Findings	The project uses all mandatory modules and tools. The audit team noted that the project uses VMD0013; however, this module is not listed in section 2.1.8 of the MR.
Aster Global Round 1 NCR/CL/OFI	CL: Please update the MR to reflect all modules used.
Round 1 Response from Project Proponent (DD MonthYYYY)	Module VMD0013 was added to section 2.1.8 in the MR.

Aster Global Round 2 Findings	The audit team reviewed Section 2.1.8 of the updated MR and confirmed Module VMD0013 was added. Item closed.
--------------------------------------	--

Findings Number	11
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	General Calculation Clarification Questions for Makame REDD Project_Monitoring2020_Calcs_2021-06-15
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Makame REDD Project_Monitoring2020_Calcs_2021-06-15
Aster Global Round 1 Findings	The audit team reviewed the Makame REDD Project_Monitoring2020_Calcs_2021-06-15 workbook and was unable to verify some of the values.
Aster Global Round 1 NCR/CL/OFI	CL: 1. Please clarify values in cells B8, B9 of BL-UP Parameters Tab CL: 2. Please clarify the value in cell N3 in the BL-UP Parameters Tab CL: 3. Please clarify the value in cell X17 of DefLP Actual Tab
Round 1 Response from Project Proponent (DD MonthYYYY)	1. These values were confirmed at validation. 2. The value reported in the PD is a typo and it has been corrected in the MR as a minor change. The validated workbook has been shared with the verifier. 3. PROPIb is reported incorrectly in the PDD, but calculated correctly in the workbook. A minor change to the PD has been added to the MR to clarify this typo.

Aster Global Round 2 Findings	1. Page 94 of the PDD defines ARRL2015Forest to be 2,747,978 ha. In the updated monitoring sheet, cell B8 states RRL2015Forest is 2,328,329, while cell B7 states RRL2010Forest is 2,747,978. It is unclear to the audit team why RRL2010Forest in the monitoring sheet is the value listed as RRL2015Forest in the PDD. 2. The audit team reviewed Section 2.2.3 of the CCB & VCS Monitoring Report template which states <i>"Document any community or biodiversity changes to project design not requiring a project description deviation that occurred during the monitoring period compared with the validated project description. Include justification for the changes and demonstration that the changes are in conformance with the requirements of the Climate, Community & Biodiversity Standards criteria and indicators."</i> The incorrectly reported value for CAB_tree,i for the MAS stratum is not a community or biodiversity element. As such, a Minor Change to the Project Description is not allowable. This item will have to be included as a Project Description Deviation. For more information please see the VCS CCB Monitoring Report template. 3. The audit team reviewed Section 2.2.3 of the CCB & VCS Monitoring Report template which states <i>"Document any community or biodiversity changes to project design not requiring a project description deviation that occurred during the monitoring period compared with the validated project description. Include justification for the changes and demonstration that the changes are in conformance with the requirements of the Climate, Community & Biodiversity Standards criteria and indicators."</i> The incorrectly reported value for PROPLb is not a community or biodiversity element. As such, a Minor Change to the Project Description is not allowable. This item will have to be included as a Project Description Deviation.
Aster Global Round 2 NCR/CL/OFI	CL1: Please clarify in line with the finding regarding RRL2010Forest and RRL2015Forest. CL2: Please update the Monitoring report to address the issue regarding CAB_tree,i for the MAS stratum as a Project Description Deviation. CL3: Please update the Monitoring report to address the issue regarding PROPLb as a Project Description Deviation.
Round 2 Response from Project Proponent (DD MonthYYYY)	1. The ARRL2015 value was mistakenly changed in the MR calcs workbook. It has been updated to reflect the correct values. 2. The issue regarding CAB_tree,i has been added as a PD deviation in the MR. 3. The issue related to the PROPLb has been added as a PD deviation in the MR.

Aster Global Round 3 Findings	The audit team confirmed the MR calcs workbook has been appropriately updated. The audit team confirmed the MR has been updated to include the two Project Description Deviations and that these deviations meet all the requirements of the VCS Standard v4.1 All items for this requirement are closed.
--------------------------------------	---

Findings Number	12
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	5.2 Step 2: Estimation of the Proportions of Area Deforested by Immigrant and Local Deforestation Agents in yhe Baseline
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)	Randomly sample communities living within 2km of the boundaries of the leakage belt and project area (defined in module BL-UP – Part 1). At least 10% of communities shall be sampled. If 10% of communities is less than 10 communities then the sample size shall be set as 10 (or 100% of the communities). If 10% is more than 30 communities then the sample size shall be set as 30.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PDD
Aster Global Round 1 Findings	It is unclear how the random sampling of communities living with 2km of the leakage belt and project area was conducted.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify the sampling method used to satisfy this criteria.
Round 1 Response from Project Proponent (DD MonthYYYY)	All communities within 2km of the leakage belt were sampled in the PRA by traveling from village to village and interviewing random participants in community meetings. There are 5 villages within 2km of the leakage belt.
Aster Global Round 2 Findings	Pending Finding 13.
Aster Global Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent (DD MonthYYYY)	

Aster Global Round 3 Findings	Thank you for the clarification. The audit team reviewed the additional evidence provided and confirmed this requirement is satisfied. This finding is closed.
--------------------------------------	--

Findings Number	13
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	5.2 Step 2: Estimation of the Proportions of Area Deforested by Immigrant and Local Deforestation Agents in the Baseline
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)	This assessment shall be repeated at least every 5 years and the estimated proportions will be assumed to be representative for up to five future years.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Makame Continued Participatory Rural Appraisal Log Sheet.pdf, PDD
Aster Global Round 1 Findings	Section 3.2.3 of the PDD calculated PROPRES (0.909) and PROPIMM (0.091). However, it is stated that these results come from a survey conducted in fall of 2016.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify if the PRA to assess migration into the project area was conducted during the most recent monitoring period. Additionally, provide verifiable evidence to support this claim. CL: Please clarify how this criteria is satisfied.
Round 1 Response from Project Proponent (DD MonthYYYY)	The project team is unaware of any requirement under VCS for the migration assessment PRA to have been conducted during the most recent monitoring period. Within Makame Continued Participatory Rural Appraisal Log Sheet.pdf, the oldest survey date is October 2016. This monitoring period is from 27 April 2019 to 26 April 2021. 26 April 2019 is within 5 years of October 2016.

Aster Global Round 2 Findings	Thank you for the clarification. The audit team found conflicting language within the VMD0010 related to the monitoring frequency for these parameters. The audit team has reached out to VERRA for clarification on this issue. Verra stated that the language in Section 6.2 in the PROPimm table in the Frequency of Monitoring/Recording section which states "Must be monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event." As a result the VVB is requesting additional documentation to demonstrate that this requirement is satisfied. The audit team notes that the current MR states that the PROPimm parameter will be "Monitored prior to each verification event and at least every 5 years."
Aster Global Round 2 NCR/CL/OFI	CL: Please provide verifiable evidence to demonstrate that the monitoring requirements of the PROPimm parameter are satisfied. If necessary, please update the parameter estimate and all downstream quantification and reporting documents.
Round 2 Response from Project Proponent (DD MonthYYYY)	A PD deviation has been added to the report to request the use of the 2016 survey data. The survey data was collected in 2016, within 5 years of the monitoring period and will be updated in the next monitoring period when the new national census data is available.
Aster Global Round 3 Findings	The audit team confirmed that the MR has been appropriately updated and that the PD Deviation meets all requirements of the VCS Standard v4.1. Item closed.

Findings Number	14
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	5.4.1
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)	Define the total available national forest area (i.e., the total forest area in the country (TOTFOR)). This can be assessed with a coarse-scale imagery (e.g., using MODIS imagery or similar), or with official government statistics on forest area. The total national forest area should be reduced to just the area of forest within 5km of a road or river that is suitable for conversion to agriculture or raising livestock. If boundaries are available then area of protected forests ³ (PROTFOR) and the area of managed forests ⁴ (MANFOR) may be excluded from the total forest area calculated in this step.
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Section 3.2.3 of PDD, Ministry of Natural Resources and Tourism, Tanzania Forest Services Agency, Government of Finland, AND FAO. 2015. NAFORMA - National Forest Resources Monitoring and Assessment of Tanzania Mainland - Main Results.
Aster Global Round 1 Findings	Section 3.2.3 of the PDD states the value for TOTFOR was obtained from page 40 of the Ministry of Natural Resources and Tourism, Tanzania Forest Services Agency, Government of Finland, AND FAO. 2015. NAFORMA - National Forest Resources Monitoring and Assessment of Tanzania Mainland - Main Results. The audit team performed a web search of the NAFORMA document and noted a discrepancy in the TOTFOR value reported in the PDD and the TOTFOR value on page 40. Additionally, the audit team was unable to determine how MANFOR was derived from the information on page 40 of the NAFORMA document.
Aster Global Round 1 NCR/CL/OFI	CL1: Please clarify how the value for TOTFOR used in the PDD was derived. CL2: Please clarify how the value for MANFOR used in the PDD was derived.
Round 1 Response from Project Proponent (DD MonthYYYY)	The MANFOR and TOTFOR values were updated from the GFRA 2020 using the tables on Page 31. These values have been updated in the calculations workbook.
Aster Global Round 2 Findings	The VVB confirmed that these parameters were monitored during this monitoring period and the values in the quantification workbook updated.

Findings Number	15
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	5.4.2
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)	Calculate the area of forest in the leakage belt as a proportion of the total available national forest area. Note that if areas of protected forests and/or areas of managed forests are excluded from the total available national forest area they must also be excluded from the leakage belt forest area (LBFOR).
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Section 3.2.3 of PDD, Makame REDD Project_Monitoring2020_Calcs_2021-06-15
Aster Global Round 1 Findings	The audit team reviewed the PDD page 78 for the calculation of PROBlb and notes that the PDD appears to the incorrectly apply the formula for PROBlb. The audit team also notes that the PROBlb equation applied in the Makame REDD Project_Monitoring2020_Calcs_2021-06-15 appears to be applied correctly.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify if the PROBlb value reported in the PDD on Page 78 is incorrectly reported. CL: If the PROBlb value is reported incorrectly in the PDD please clarify this in the MR.
Round 1 Response from Project Proponent (DD MonthYYYY)	See response to finding 11.
Aster Global Round 2 Findings	The audit team reviewed the updated MR and Monitoring workbook and notes that the TOTFOR value is slightly different than what is stated in the FAO report. Additionally, the audit team notes that reference 21 in the section 3.1.3 of the MR appears to be outdated.
Aster Global Round 2 NCR/CL/OFI	CL: Please update the TOTFOR value referencing the correct value from the FAO report and all downstream calculations or please clarify for the audit team why the current value used is appropriate. CL: Please clarify if reference 21 in the MR is correct. If it isn't correct, please update the MR reference 21 to reflect the correct reference used.
Round 2 Response from Project Proponent (DD MonthYYYY)	1. The TOTFOR value has been corrected from 45,745,010 to 45,745,000 to match the value reported in the GFRA report. 2. The reference has been updated to reflect to correct reference (2020 GFRA).
Aster Global Round 3 Findings	The audit team confirmed the TOTFOR value and all downstream calculations have been appropriately updated. The audit team confirmed the MR has been appropriately updated. All items for this requirement are closed.

Findings Number	16
VMD00015 (M-MON) v 2.1 (Section)	Post-processing and accuracy assessment
VMD00015 (M-MON) v 2.1 (Description)	As described in module BL-UP (Part 2, section 2.2.3) multi-date images must be used to reduce cloud cover to no more than 10% of any image.
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MAKAME_Monitoring_Report_2020_V1_2021-07-30.docx (Section 3.1.3 Monitoring Plan)
Aster Global Round 1 Findings	MR states multiple images were used to reduce cloud and shadow coverage. However, there is no explanation whether the requirement of cloud cover<=10% was achieved.
Aster Global Round 1 NCR/CL/OFI	CL: Please address in line with the findings.
Round 1 Response from Project Proponent (DD MonthYYYY)	Two Sentinel-2 images were obtained covering the Makame Project Area from February 2, 2021 (L1C_T37MBR_A029690_20210227T080037 and L1C_T37MBQ_A029690_20210227T080037, hereafter MBR and MBQ, respectively). Tile MBR, which contained the northern portion of the Project Area had a calculated cloud cover of 0.02900%, and tile MBQ, which contained the majority of the Project Area, had a calculated cloud cover of 7.27330% (as derived from Sentinel-2 metadata).
Aster Global Round 2 Findings	The audit team noted that a description on the requirements of minimum cloud cover (<=10%) is added in the updated MR, section: Accuracy assessment for remote sensing satellite imagery analysis for monitoring forest cover". The audit team is assured that this addresses Round 1 findings.

Findings Number	17
VMD00015 (M-MON) v 2.1 (Section)	Post-processing and accuracy assessment
VMD00015 (M-MON) v 2.1 (Description)	The overall classification accuracy of the outcome of the previous steps must be 90% or more.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MAKAME_Monitoring_Report_2020_V1_2021-07-30.docx (3.1.3. Monitoring Plan), Makame_points.shp, MK_AA_pointvalues.xlsx
Aster Global Round 1 Findings	Reported accuracy assessment (95%) meets the criteria. However, value reported in MR is different than the value obtained from "MK_AA_pointvalues.xlsx" which is 93%.
Aster Global Round 1 NCR/CL/OFI	CLI: Please provide clarification on why the reported value is different from the excel file provided.
Round 1 Response from Project Proponent (DD MonthYYYY)	The original table in the MR was out of date and it has been updated to reflect the most current accuracy assessment as provided in the workbook "MK_AA_pointvalues.xlsx"
Aster Global Round 2 Findings	The accuracy assessment table in the updated MR has been updated with accuracy assessment workbook "MK_AA_pointvalues.xlsx" provided to the audit team. The audit team is assured that this addresses Round 1 findings.

Findings Number	18
------------------------	----

VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	6.2 Data and Parameters Monitored
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)	ADefLB,i,t
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, Makame REDD Project_Monitoring2020_Calcs_2021-06-15
Aster Global Round 1 Findings	In the Monitoring Period from 2017-2019, Table 3.15 of the MR covering the previous Monitoring period states there was 66 Ha (MAS strata) and 765 ha (MFW strata) of deforestation in the LB, resulting in a total of 831 ha of deforestation in the LB in the previous monitoring period. The audit team confirmed that based on the files provided for this monitoring period there was 1101.93 ha (MAS strata) and 3007.42 ha (MFW strata), resulting in total of 4109.35 ha of deforestation in the LB (as stated in Table 3.15 of the current MR). Based on the deforestation from this monitoring period and previous monitoring period, the total deforestation should be ~ 4940.35 ha resulting in remaining forested area of ~ 99074.71 ha. However, based on MK_LB_2021_FNF.shp, the area of remaining forest is ~ 98184.07 ha.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify in line with the discrepancy noted in the finding.

Round 1 Response from Project Proponent (DD MonthYYYY)	There are two issues occurring which resulted in the area mismatch in both the LB and the PA. First, when converting the raster imagery to polygons, rough edges, or artifacts of raster pixels, were left behind along forest edges. To correct this issue, the non-forest areas assessed during this monitoring period were clipped from the original forest cover polygon layer that has clean edges. It also aligns the forest non-forest cover exactly with the previous monitoring period. The second issue relates to the use of Sentinel imagery for land cover classification in this recording period. The previous reporting period used Landsat data, but we could not find sufficient cloud-free imagery for this reporting period. Because Sentinel imagery has 20x20m pixels and Landsat has 30x30m pixels, there was a discrepancy in the alignment. To address this issue going forward, we have re-sampled the sentinel pixels to align with the Landsat pixels. The revised forest/non-forest shapefiles for PA and LB have been uploaded to the Dropbox folder.
Aster Global Round 2 Findings	1. Thank you for your response. The VVB reviewed the updated shapefiles for remaining forest area and deforestation in leakage belt and noted that there seems to be some overlap between "MK_LB_F_2021.shp" and "Makame_LB_2021_NF_strata.shp/Makame_LB_2021_NF.shp" in south-east portion of leakage belt. 2. During this review we have received feedback from Verra regarding the quantification of the buffer and they have clarified that the buffer should be calculated on the value net of leakage. This is stated in Section 3.14.15 of the VCS Standard. Specifically it states ""The number of GHG credits issued to projects is determined by subtracting out the buffer credits from the net GHG emission reductions or removals (including leakage) associated with the project. The buffer credits are calculated by multiplying the non-permanence risk rating (as determined by the AFOLU Non-Permanence Risk Tool) times the change in carbon stocks only. The full rules and procedures with respect to assignment of buffer credits are set out in the VCS Program document Registration and Issuance Process." 3. The VVB also noted that there are errors in cells G6 and G7 of the DefLB Actual tab in the Makame REDD Project_Monitoring2020_Calcs_2022-04-11 workbook. These errors are carried over into the MR and reported incorrectly.

Aster Global Round 2 NCR/CL/OFI	CL: Please address in line with the findings and update the remaining forest area in Figure 3.2 of the MR. CL: Please update the quantification of the buffer pool in line with the finding, all downstream calculations, and the MR. CL: Please clarify in line with finding 3 and if necessary updated the quantification, all downstream calculations, and the MR.
Round 2 Response from Project Proponent (DD MonthYYYY)	1. The wrong version of the shapefile was shared with the VVB. The correct version of the "MK_LB_F_2021.shp" has been uploaded to the Dropbox. 2. The buffer credits have been updated to reflect the guidance in the standard. These values have been updated in the MR calcs book and document. 3. Cells G6 and G7 have been corrected in the calculation workbook and in the MR.
Aster Global Round 3 Findings	1. The audit team reviewed the updated LB shapefile and confirmed the errors were corrected. This finding is closed. 2. The audit team reviewed the updated calc workbook and confirmed that the buffer credits have been appropriately calculated in line with the finding and that the MR has been appropriately updated to reflect the changes. Item closed. 3. The audit team reviewed the updated calc workbook and confirmed that cells G6 and G7 have been appropriately updated. The audit team notes that the updating of the values did not have any effect on the project GHG accounting. Item closed.

Findings Number	19
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	6.2 Data and Parameters Monitored

VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding planned deforestation and planned degradation (LK-ASU) (Description)	ADefPA,i,t
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, Makame REDD Project_Monitoring2020_Calcs_2021-06-15
Aster Global Round 1 Findings	In the Monitoring Period from 2017-2019, Table 3.10 of the MR covering the previous Monitoring period states there was 315.6 Ha (MAS strata) and 5.1 ha (MFW strata) of deforestation in the PA, resulting in a total of 320.7 ha of deforestation in the PA in the previous monitoring period. The audit team confirmed that based on the files provided for this monitoring period there was 376.47 ha (MAS strata) and 42.31 ha (MFW strata), resulting in total of 418.77 ha of deforestation in the PA (as stated in Table 3.10 of the current MR). Based on the deforestation from this monitoring period and previous monitoring period, the total deforestation should be ~ 739.47 ha resulting in remaining forested area of ~ 103325.47 ha. However, based on MK_PA_2021_FNF.shp, the area of remaining forest is ~ 102551.70 ha.
Aster Global Round 1 NCR/CL/OFI	CL: Please clarify in line with the discrepancy noted in the finding.
Round 1 Response from Project Proponent (DD MonthYYYY)	See response to finding 18
Aster Global Round 2 Findings	Thank you for your response. The VVB reviewed the updated remaining forest and deforestation area shapefile project area and confirmed that correction has been made as described in the findings. However, the VVB noted that remaining forest in project area (MAKAME_Monitoring_Report_2020_V3_2022-04-11/Figure 3.1) has not been updated with the updated remaining forest area as in "Makame_PA_2021_F.shp". The audit team noted a few additional reporting errors within the MR. It appears the number 16,727 is misreported in Table 1.2 and in Section 3.1 the second parameter listed, Cbsl,PAunplanned appears to have values misreported.
Aster Global Round 2 NCR/CL/OFI	CL: Please update the remaining forest area in figure 3.1 of the MR. CL: Please update the MR as necessary.

Round 2 Response from Project Proponent (DD MonthYYYY)	1. The wrong version of the shapefile was shared with the VVB. The correct version of the "MK_LB_F_2021.shp" has been uploaded to the Dropbox. 2. The buffer credits have been updated to reflect the guidance in the standard. These values have been updated in the MR calcs book and document. 3. Cells G6 and G7 have been corrected in the calculation workbook and in the MR.
Aster Global Round 3 Findings	1. The audit team reviewed the updated LB shapefile and confirmed the errors were corrected. This finding is closed. 2. The audit team confirms that Figure 3.1 of the MR has been updated to use the correct shapefile referenced ("Makame_PA_2021_F.shp"). The audit team confirms that Table 1.2 has been updated to include the correct value. However, it does not appear the second parameter in Section 3.1 of the MR has been updated (CBSL,LK,unplanned). 3. The audit team noted that the MR still references the 2015 NAFORMA reports in multiple sections, including footnotes. 4. Additionally, the audit team noted that several parameters have not been included in Section 3.1.1 and 3.2.1 of the MR, including AVFOR, TOTFOR, MANFOR, PROTFOR, PROPLB, PROPCS, and LKPROP. The audit team notes that while none of these parameters drive project accounting, they are different from the values identified in the validated PD, as new data from the updated NAFORMA report is now being used. 5. The audit team noted that cell C2 in the DefLB Actual tab appears to have the wrong label applied. Additionally, the parameter Change CBSL,LK,Unplanned values are not reported correctly in the MR. 6. The audit team noted that the GWP values have not been updated to the AR5 values in the MR.
Aster Global Round 3 NCR/CL/OFI	CL: Please update the MR in line with the finding. CL: Please update the MR to reference the correct version of the NAFORMA report. CL: Please update Section 3.1.1 and 3.2.2 of the MR, as appropriate, to include the listed parameters. CL: Please ensure that all values in the MR are reportedly correctly. CL: Please updated the GWP values to the AR5 values in Table 3.3 of the MR.

Round 3 Response from Project Proponent (DD MonthYYYY)	1. This finding has been closed per conversation with Aster. 2. Parameter tables have been added to the MR for AVFOR, TOTFOR, MANFOR, PROTFOR, PROPLB, PROPCS, and LKPROP. 3. The correct values have been added to the parameter table in the MR. 4. The GWP values have been updated in the MR to 265 and 28.
Aster Global Round 4 Findings	1. The audit team confirmed this finding has been closed. 2. The audit team confirmed the parameter tables have been appropriately updated to include the referenced parameters. Item closed. 3. The audit team confirmed the referenced parameter values have been appropriately updated. Item closed. 4. The audit team confirms the GWP values have been appropriately updated. Item closed.

8 APPENDIX C: CCB LIST OF FINDINGS

	Criterion	Required/ Optional	Conformance Y/N N/A
	General Section		
G1	Project Goals, Design & Long-Term Viability	Required	Y
G2	Without-Project Land Use Scenario & Additionality	Required	Y
G3	Stakeholder Engagement	Required	Y
G4	Management Capacity	Required	Y
G5	Legal Status and Property Rights	Required	Y
	Climate Section		
CL1	Without-Project Climate Scenario	Required	VCS Waiver
CL2	Net Positive Climate Impacts	Required	VCS Waiver
CL3	Offsite Climate Impacts	Required	VCS Waiver
CL4	Climate Impact Monitoring	Required	VCS Waiver
GL1	Climate Change Adaptation Benefits	Optional	Y
	Community Section		
CM1	Without-Project Scenario for Communities	Required	Y
CM2	Net Positive Community Impacts	Required	Y
CM3	Offsite Stakeholder Impacts	Required	Y
CM4	Community Impact Monitoring	Required	Y
GL2	Exceptional Community Benefits	Optional	Y
	Biodiversity Section		
B1	Without-Project Biodiversity Scenario	Required	Y
B2	Net Positive Biodiversity Impacts	Required	Y
B3	Offsite Biodiversity Impacts	Required	Y
B4	Biodiversity Impacts Monitoring	Required	Y
GL3	Exceptional Biodiversity Benefits	Optional	Y

G1 Project Goals, Design and Long-term Viability

Indicator G1.1 – Identify the primary Project Proponent which is responsible for the project’s design and implementation and provide contact details.	CT Limited, t/a Carbon Tanzania 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:	13 September 2021

Indicator G1.2 – Define the project’s climate, community and biodiversity objectives.	For reference, PD Section 2.2.1 states the climate, community and biodiversity objectives include: 1. Protect and conserve natural resources in Makame WMA; 2. Promote sustainable tourism in designated Makame WMA zones; 3. Improve livelihoods of Makame WMA communities; 4. Secure land rights for Makame WMA communities; 5. Protect and maintain the culture and traditions of Makame WMA community members; 6. Strengthen governance in Makame WMA member villages; and 7. Improve access to and quality of healthcare in Makame WMA.
Evidence Used to Assess Conformance:	PD Section 2.1.1, various sections of MR.
Findings:	The project objectives for climate, community and wildlife were presented in the MR and PD. Item closed.
Date Closed:	13 September 2021

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.	The project is located in the northern part of the Makame Wildlife Management Area (WMA), Kiteto District, northern Tanzania. Maps and further descriptions of the project area are in section 2.1.5 of the verified PD.
Evidence Used to Assess Conformance:	MR Section 2.1.7, PD Section 2.1.5

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:	13 September 2021

Indicator G1.4 - Define the boundaries of the Project Area where project activities aim to generate net climate benefits and the Project Zone where project activities are implemented.	The project area is mapped and described in the validated PD. A description of project area and size are provided in MR Section 2.1.7.
Evidence Used to Assess Conformance:	PD Sections 2.1.5 and 2.1.7, MR Section 2.1.7, site observations and interviews
Findings:	This item was addressed during project validation with maps and descriptions clearly identifying boundaries of the Project Area where project activities aim to generate net climate benefits and the Project Zone where project activities are implemented. Review of MR combined with site interviews and observations determined there were no changes identified to Project Area or Project Zone. Item closed.
Date Closed:	13 September 2021

Indicator G1.5 - Explain the process of stakeholder identification and analysis used to identify Communities, Community Groups and Other Stakeholders.	The process of identifying and analyzing stakeholders was described in section 2.1.8 of the PD.
Evidence Used to Assess Conformance:	PD Section 2.1.8 and PD Appendix 1
Findings:	This indicator was closed during the successful project validation process and does not need to be re-examined during this verification event. Item closed.
Date Closed:	13 September 2021

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. Five local villages and the Kiteto District government were identified as stakeholders in the PD.
Evidence Used to Assess Conformance:	PD Section 2.1.9

Findings:	This indicator was closed during the successful project validation process and does not need to be re-examined during this verification event. Item closed
Date Closed:	13 September 2021

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. Figures 2.1.7, 2.1.7.a, and 2.1.7.b of the PD presents maps showing project area, project boundary, location of community areas and adjacent villages, and HCVs identified as critical to both people and wildlife.
Evidence Used to Assess Conformance:	PD Section 2.1.7
Findings:	This indicator was successfully closed during project validation. The MR does not identify any changes to these areas or HCVs. This indicator does not require re-examination for this verification. Item closed.
Date Closed:	13 September 2021

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.	This item was addressed in the validated PD.
Evidence Used to Assess Conformance:	Section 2.1.11 of the validated PD.
Findings:	This item was successfully addressed during project validation and does not require re-examination during verification. Item closed.
Date Closed:	13 September 2021

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	The project start date is 27 April 2016. The project lifetime is 30 years, commencing from the start date and ending 26 April 2046.
--	--

justify any differences between them. Define an implementation schedule, indicating key dates and milestones in the project's development.	
Evidence Used to Assess Conformance:	MR Sections 2.1.5, 2.1.6, and 2.2.1, PD Sections 2.1.13 through 2.1.16
Findings:	The MR is consistent with the PD in the identified project lifetime and project start and end dates. A comparison of the implementation schedules in MR Section 2.2.1 and PD Section 2.1.13 shows they are mostly identical through June 2020. The "Registration of the Project" in April 2018 is present in the table in the validated PD but not shown in the MR. The MR includes updates to the schedule to identify the first request for issuance of VCUs from the project in July 2020 and the beginning of the second verification in August 2021. Review of the validated PD implementation schedule and MR implementation schedule substantiates the project is, thus far, following the validation/verification timeline in the PD. The MR (and PD) also appear to misstate "April 26th, 2026" as the end of both the first REDD baseline period, and the end of the second REDD baseline period. The MR includes a statement following the implementation schedule that no new project activities commenced during this reporting period and that all project activities that began in April 2016 continued through the end of the monitoring period. Project activities that begin in April 2016 are not identified in the PD implementation schedule or MR implementation schedule. Instructions for the CCB/VCS Monitoring Report Template include: <i>Indicate the key dates and milestones in the project's development and implementation (e.g., dates of construction, commissioning, start of project activities, legal/community agreements and continued operation periods), making note of where these dates have changed since the last validation or verification.</i>
Clarification Request (CL):	Two items were identified for clarification:

	- Please provide the auditor with clarification why the “Registration of the project” was omitted from the MR implementation schedule, or if it was an oversight, please add it back to the implementation schedule for consistency with the PD. Also please make the correction to the date identified for the end of the second REDD baseline period. - Please clarify what project activities were begun in April 2016, and identify them as ongoing if that is the case.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	The timeline was corrected to align with the timeline in the PD. The second baseline period will begin on April 26, 2036, 10 years after the end of the first baseline period. The project start date corresponds to the signing of the MoU, between Carbon Tanzania and the Kiteto District, which kicked off the development of the Resource Management Plan that was completed in March 2018. Other activities include training and deployment of VGS to monitor the project area and have been added to the timeline. (4 February 2022)
Evidence Used to Close CL:	The VVB confirmed the timeline in MR Section 2.2.1 now aligns with milestones previously identified in the PD. The VVB acknowledges the clarification provided by the Project Proponent response regarding activities including training and deployment of VGS. This information does not appear to have been added to the timeline MR Section 2.2.1 as described in the Project Proponent response. An Opportunity for Improvement (OFI) was identified to include these specific project activities in the timeline as described by the response provided. Item closed. The proponent is free to respond to OFIs if desired, but no corrective actions are required.
Date Closed:	2 March 2022
Indicator G1.10 - Identify likely natural and human-induced risks to the expected climate, community and	Human-induced risks to the project include poaching, weak leadership and limited allocation of income,

biodiversity benefits during the project lifetime and outline measures needed and <i>taken</i> to mitigate these risks.	environmental destruction from poor resources management, and invasion of WMA land by outsiders. Natural risks to the project include decreased availability of pasture and water for livestock as a result of climate change.
Evidence Used to Assess Conformance:	MR Section 2.2.6, PD Section 2.1.18, PD Appendix 2, site visit observations and interviews
Findings:	A review of the MR and validated PD determined there is no discrepancy between the two documents regarding the identified likely natural and human-induced risks to the expected climate, community, and biodiversity benefits during the project lifetime. The review also determined that the MR identifies measures reported as taken to mitigate these risks, and determined that the measures identified as taken are consistent with the mitigation actions identified in the validated PD as needed and designed to provide appropriate mitigation for these risks. To justify a conclusion as to whether reasonable steps have been taken to mitigate the identified risks, the following were taken into consideration: • Site visit observations and interviews substantiate VGS patrolling to reduce poaching and substantiate the general widespread awareness by community members about the REDD project and the rules of the resource plan. • Site visit observations and interviews substantiate implementation governance training for village leadership, and implementation of project activities by the WMA and Village leadership with reporting back to CT on project activity status and expenditure of funds. • Site visit observations and interviews substantiate the protection of forest and water resources and the implementation of activities to begin diversifying livelihood sources. • Site visit observations and interviews substantiate the participatory involvement by the communities in the development and implementation of the resource management plan.

	Site visit observations and interviews substantiate the VGS patrolling to prevent encroachment by outsiders and substantiate the general widespread awareness by community members about the rules of the resource plan regarding areas set aside for different uses. Site visit observations confirmed boundary marking in an area visited. Site visit observations and interviews substantiate reasonable steps have been taken to mitigate risks identified to the community and biodiversity benefits. Item closed.
Date Closed:	22 October 2021
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 “Carbon Tanzania and its partners have conducted capacity building and training within the communities and WMA entity. In addition, project partners are creating tourism opportunities, reframing and reinvigorating the resource plan, community understanding of the potential for forest conservation to create and maintain pasture.”
Evidence Used to Assess Conformance:	MR Section 2.2.7, PD 2.1.19, site visit observations and interviews, supplemental documentation materials
Findings:	MR Section 2.2.7 provides generalities about measures reported as taken which are consistent with the measures reported in PD Section 2.1.19. The information presented in MR Section 2.2.7 is not clear about specific measures taken. Information that appears likely to support these measures appears to be presented in various other sections of the MR. Instructions for the CCB/VCS Monitoring Report Template for Section 2.2.7 are: <i>Describe the measures needed and implemented since the last CCB validation or verification to maintain and enhance the climate, community, and biodiversity benefits beyond the project lifetime.</i>

Non-conformance Request (NCR):	Please provide clarification in MR Section 2.2.7 to describe the specific measures implemented since the last CCB verification to maintain and enhance the CCB benefits beyond the project lifetime.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	Language added in MR Section 2.2.7 to describe the specific measures implemented since the last CCB verification to maintain and enhance the CCB benefits beyond the project lifetime. (4 February 2022)
Evidence Used to Close NCR:	The VVB confirmed MR Section 2.2.7 now identifies specific measures implemented since the last CCB verification to maintain and enhance the CCB benefits beyond the project lifetime. Site visit observations and interviews, along with supplemental documentation provided by Project Proponent substantiate the measures undertaken. Item closed.
Date Closed:	2 March 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.	PD Section 2.1.20 provides a summary of the financial mechanism adopted.
Evidence Used to Assess Conformance:	VCS-Risk-Report_Makame_2021-06-17, Makame_Financial_Viability_JA060721
Findings:	The VCS audit team reviewed the NPRT and other supplemental financial documents and substantiated the financial mechanisms adopted provide an adequate actual and projected flow of funds for project implementation to achieve the project's CCB benefits. Item closed.
Date Closed:	24 October 2021

Indicator G1.13 - Specify the Project Area(s) and Communities that may be included under the programmatic	N/A
--	-----

approach, and identify any new Project Area(s) and Communities that have been included in the project since the last validation or verification against the CCB Standards.	
Evidence Used to Assess Conformance:	MR Section 2.2.5
Findings:	This is not a grouped project and the MR correctly follows the instructions for the CCB/VCS Monitoring Report Template for Section 2.2.5 to state this is not a grouped project and by deleting instructions and other template headings within Section 2.2.5.
Opportunity for Improvement (OFI):	An opportunity for improvement was identified by referring to “grouped” rather than “group” project for consistency with program terminology. Item closed. The proponent is free to respond to OFIs if desired, but no corrective actions are required.
Date Closed:	24 October 2021

Indicator G1.14 - Specify the eligibility criteria and process for project expansion under the programmatic approach 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.	N/A
Evidence Used to Assess Conformance:	
Findings:	Not applicable, this is not a grouped project as stated for Indicator G1.13 in the PD and MR
Date Closed:	

Indicator G1.15 - Establish scalability limits, if applicable, and describe measures needed and taken to address any risks to climate, community and biodiversity benefits if the project expands beyond those limits.	N/A
Evidence Used to Assess Conformance:	

Findings:	Not applicable, this is not a grouped project as stated for Indicator G1.13 in the PD and MR
Date Closed:	

G2 Without-project Land Use Scenario and Additionality

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.	PD Section 2.2.2 states the most likely scenario is continuation of pre-project land use, including the lack of full implementation of the WMP Resource Management Plan (RMP).
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 September 2021

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.	Additionality for GHG credits was established in the PD using VT0001, the Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other land use (AFOLU) Project Activities. PD Section 2.2.3 states that without the project communities would not be able to follow their own plan and protect the designated resources, resulting in degradation of habitat and a loss of biodiversity and grazing resources, and an undermining of land-rights.
Evidence Used to Assess Conformance:	PD Sections 2.2.3, 2.2.4, and 3.1.5

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:	24 October 2021

G3 Stakeholder Engagement

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 been held with Communities and Other Stakeholders.	MR Section 2.3.1 states all project documentation, including local language versions, were provided and are stored at the Makame WMA office. The MR states summary documentation of proposed project activities were translated into Swahili and shared with all community groups via consultative workshops and specific training sessions. MR Section 2.3.2 states a Carbon Champions program was implemented to train young men and women of all five villages in climate change and project development. The MR states these carbon champions traveled to all villages and sub-villages to inform people about projects in their native language. MR Section 2.3.3 states informational meetings were conducted in both national and tribal language at local and district level to increase stakeholder understanding and identify informational gaps. The MR states formal information meetings with stakeholders were held and provides dates for the meetings.
Evidence Used to Assess Conformance:	MR Sections 2.3.1, 2.3.2, and 2.3.3; PD Sections 2.3.1, 2.3.2, and 2.3.3; site visit observations and interviews with community members.

Findings:	A review of the MR determined that the Project Proponent's efforts to distribute the Project Description and previous Monitoring Report to local stakeholders were reasonable, but these actions would have been addressed by the previous verification. Instructions for the CCB/VCS Monitoring Report Template for Section 2.3.1 are: <i>Describe how full project documentation has been made accessible to communities and other stakeholders.</i> In CCB Standards v3.1 for Indicator 3.1 footnote #40 identifies "full project documentation" as including monitoring reports, and footnote #40 states that summary documentation disseminated to communities: "...prior to CCB verification shall at least include information on monitoring results showing that the project has delivered net positive climate, community and biodiversity benefits." A review of the Verra project webpage confirms the availability of a monitoring report summary in Swahili for this monitoring period. However, interviews with community members during the site visit suggested that the results of the present monitoring report were largely unknown locally prior to the verification site visit. A copy of the MR summary, in Swahili, was observed in the WMA office, substantiating the dissemination of project documentation.
Opportunity for Improvement (OFI):	An opportunity for Improvement was noted for taking additional measures to ensure that general community members are made aware of the MR results, or a summary of the monitoring results, for the period under verification prior to verification site visit. Item closed. The proponent is free to respond to OFIs if desired, but no corrective actions are required.
Date Closed:	24 October 2021
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 understand and in a timely manner prior to any decision they may be	MR Section 2.3.4 states that information about community costs, risks, and benefits were discussed and exchanged at multiple phases and meetings. The MR states Carbon Champions have held project briefings to community members who may not have been able to attend meetings.

asked to make with respect to participation in the project.	
Evidence Used to Assess Conformance:	MR Section 2.3.4; PD Sections 2.3.4, 4.5.3, and 4.5.7; supplemental support documents; site visit interviews
Findings:	The methods described for communicating potential costs, risks, and benefits with communities prior to project implementation were determined to be reasonable in the validated PD. Review of minutes from Bi-annual meetings between WMA and CT supports the on-going communication with stakeholders. Item closed.
Date Closed:	24 October 2021

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.	MR Section 2.3.5 states communities were informed of upcoming verification in most recent bi-annual meeting held in April 2021. The MR states that Carbon Champions spread information at grassroots level. The MR states that leadership is notified via mobile message of upcoming verification both two months and one month before verification.
Evidence Used to Assess Conformance:	The MR States that CT will ensure direct and independent communication between communities and stakeholders with the auditor.
Findings:	MR Sections 2.3.5 and 2.3.6; PD Sections 2.3.5 and 2.3.6; site visit observations and interviews Interviews with both community members and village leaders substantiate stakeholders were largely informed on the verification site visit. Site visit observations and site interviews confirmed site visit notifications were provided for the auditor's site visit; one of the villages produced the notification as verification when questioned. Site visit interviews determined that in general the community members other than those in leadership positions were aware of the verification site visit but did not appear to fully understand the reason for the visit or specifics of the monitoring results. The auditors received feedback that more regular usage of the Carbon Champions by the project may be helpful.
Opportunity for Improvement (OFI):	An opportunity for improvement was noted for consideration of more use of the carbon champions to

	keep the communities more informed about the verification process, upcoming verifications, public comment periods, and to spread the results of the monitoring summary. Item closed. The proponent is free to respond to OFIs if desired, but no corrective actions are required.
Date Closed:	24 October 2021

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.	MR Section 2.3.7 summarizes the consultation process with the stakeholders, including communities, in the development and implementation of the RMP is the main goal of the project. The creation of the RMP was reported as a collaborative process with representatives from each village playing a role in determining design of the project. MR Section 2.3.8 summarizes the efforts for continued consultation during this period.
Evidence Used to Assess Conformance:	MR Sections 2.3.7 and 2.3.8, PD Sections 2.3.7 and 2.3.8, supplemental support documents, site visit interviews
Findings:	Site visit interviews with village government representatives and community members substantiated the participatory nature of the development and implementation of the WMA RMP. Review of minutes from Bi-annual meetings between WMA and CT supports the on-going involvement of stakeholders on project implementation and opportunities to provide feedback. Site visit

	interviews substantiate the direct involvement in implementation of project activities by the WMA. Item closed.
Date Closed:	24 October 2021

Indicator G3.5 - Demonstrate that all consultations and participatory processes have been undertaken directly with Communities and Other Stakeholders or through their legitimate representatives, ensuring adequate levels of information sharing with the members of the groups.	MR Section 2.3.9 states that both formal and informal channels of communication were open between individual community members and both CT and the leadership of the WMA. The MR also states a separate and independent consultation channel was open between community members and partners in the project. The MR states that these partners are experts in community engagement including around cultural and gender issues. The MR also states the carbon champions are well trained and able to inform awareness of community members.
Evidence Used to Assess Conformance:	MR Sections 2.3.7, 2.3.8 and 2.3.9, PD Section 2.3.8, supplemental support documents, site visit interviews
Findings:	Site visit interviews with CT, WMA leadership representatives, and community members substantiates the existence of multiple channels of communication between CT and both WMA leadership and community members. Review of minutes from Bi-annual meetings between WMA and CT supports the on-going consultation with the elected representatives of the communities. Site visit interviews with community members substantiated the widespread belief in the democratic nature of the communities and support for the leaders elected to represent the community members. Review of supplemental documents and site visit interviews substantiate the consultation and participatory process have been undertaken with communities and other stakeholders. Item closed.
Date Closed:	24 October 2021

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	MR Section 2.3.10 states the WMA structure was designed to be a participatory entity that encompasses all the stakeholders in the area under WMA supervision, with the purpose “outlined and cemented by the RMP”. The MR states CT deals directly with
--	---

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.	the WMA entity and also ensures stakeholder participation in the decision-making and implementation of the project. The MR states that a partner in the project, UCRT, acts as secondary insurance method to ensure stakeholder participation in decision making and implementation occurred. The MR states that the presence of UCRT in village council, women's forums, and WMA meetings allowed CT to effectively monitor the functionality of the decision-making process, especially in regard to sensitive cultural and gender aspects that were involved. For reference, PD Section 2.1.8 identifies the following communities: • Makame • Irkiushiobor • Katikati • Ngabolo • Ndedo And PD Section 2.1.9 identifies the following community groups: • Women and girls (post-excision ceremony) • Children (anyone pre-circumcision/excision) • Warriors (young men) • Male elders • Pastoralists • Agriculturalists • Non-Masai
Evidence Used to Assess Conformance:	MR Sections 2.3.1 through 2.3.10, MR Section 1.2, PD Sections 2.1.8 and 2.1.9, supplemental support documents, site visit interviews and observations
Findings:	Review of supplemental documents and site interviews substantiate the project proponent has taken measures to enable project participation by each of the villages comprising the identified Communities for the project. Review of supplemental documents and site interviews do not substantiate the participation of all community groups in project design, implementation, monitoring, and evaluation. Site observations and interviews appear to substantiate the statement in PD Section 2.1.6 concerning women participating in village decision making through attendance at village assembly meetings but not being represented in village or WMA governance structures. Site

	interviews and observations substantiate efforts with supporting women's groups as part of project implementation, and substantiate efforts by UCRT for training about leadership and the importance of voting. Instructions for the CCB/VCS Monitoring Report Template for Section 2.3.10 are: Describe the activities and/or processes implemented to enable the effective participation, as appropriate, of all communities. Demonstrate the culture- and gender-sensitivity of implementation of such actions.
Clarification Request (CL):	Please provide clarification for the activities and/or processes implemented to enable effective participation, as appropriate, of all community groups. Please include clarification demonstrating the culture- and gender-sensitivity of implementation of such actions, particularly those that enable the effective participation, as appropriate, of women in project design, implementation, monitoring, and evaluation opportunities provided by the project, particularly in respect to representation in village and WMA governance.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	There are significant activities and processes implemented to enable the effective participation of all communities with sensitivity to culture and gender. The RMZP which the project works to implement and renew periodically, confers rights to all the community over land and resource. Grazing is the primary livelihood concern of the community group Masai Pastoralists and its subsets, Masai Women and girls, Masai Children, Masai Warriors, Masai Male Elders. Masai small- scale Agriculturists participate in the benefit through the rights for areas of agriculture laid out in the RMZP. Non-Masai who may not be farmers or agriculturists benefit from Non timber rights to things like honey and wild medicines. All of this is critical to these groups' livelihoods but also to their cultural identities. The RMZP and the process that lead to its creation and renewal has been demonstrated as participatory. Members from all groups including women and excluding children are part of the implementation and project governance,

	including in management positions in the WMA, position in the WMA Board and AA, and positions as VGS. In these positions they lead many of the monitoring and evaluations aspects of project processes. The Carbon Champions program with its grassroots house to house approach ensures that project information, discussion and engagement reaches more remote areas of the community and people who may be less likely to be found in village centers or governance institutions, this can be true especially for women, elders, and children. Governance training for WMA and Village leadership include a focus on broad encouraging participation from community groups and includes members from various community groups. The project engages women through the women's leadership forums and tracks women's leadership in the project and WMA, having seen positive results against the local baseline. Increased education budgets have also increased participation of women and youth. The WMA structure is democratic and representative as are the village governments. The board process is democratic, transparent and widely displayed as witnessed during the site visit. These WMA structures and leadership have been evidenced to undertake project implementation, management training and generate monitoring and evaluation reports, even having received certificates of actions from district and regional authorities. The WMAs constitution also has a subsection on no discrimination on any grounds, which serves to protect various project communities. (4 February 2022)
Evidence Used to Close CL:	The VVB confirmed the MR Section 2.3.10 has been revised to provide clarification for the measures taken to enable effective participation, as appropriate, of Community Groups that want and need to be involved in project design, implementation, monitoring and evaluation throughout the project lifetime, and describes how they have been implemented in a culturally appropriate and gender sensitive manner. Site visit observations and interviews, and review of supplementary documentation substantiated these measures had been undertaken or were ongoing. Item closed.
Date Closed:	2 March 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.	MR Section 2.3.11 states that there are company and human resource policies in place to prevent and define discrimination relating to gender, religion or sex. The MR states there is a grievance policy, and all employees and partners sign a code of conduct which includes anti-discrimination.
Evidence Used to Assess Conformance:	MR Section 2.3.11, PD Section 2.3.11
Findings:	The language regarding discrimination in the MR is consistent with the language in the validated PD, which was determined to be adequate, but there is no specific reference to sexual harassment policy. Instructions for the CCB/VCS Monitoring Report Template for Section 2.3.11 include the requirement to describe the activities and/or processes implemented to ensure that all entities involved in project design and implementation are not involved in or complicit in any form of sexual harassment with respect to the project.
Clarification Request (CL):	Please provide documentation detailing sexual harassment policy, and measures taken to ensure compliance with this policy.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	Company policies provided. Sexual harassment physical or verbal considered gross misconduct (level A) and requires immediate dismissal. All staff and sign the code of conduct (included in the company policies) including a commitment to avoid any sexual harassment. Structures for reporting complaints or grievances are clear. (4 February 2022)
Evidence Used to Close CL:	The VVB has reviewed the CT Company Policies provided in response to this request for clarification. CT Company Policies clearly identify sexual harassment as an action resulting in dismissal at first occurrence. Sexual harassment is addressed in the company's Code of Conduct and measures identified within the Company Policies for ensuring compliance with this policy include the requirement for all staff, interns, volunteers, and freelancers to acknowledge

	they have read, understand, and will adhere to the Code of Conduct. Item closed.
Date Closed:	2 March 2022

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 referred either to a) arbitration, to the extent allowed by the laws of the relevant jurisdiction or b) competent	MR Section 2.3.12 states that no grievances were raised during this monitoring period.
---	---

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, review of Grievance Log, site visit interviews
Findings:	The MR states there were no grievances logged during this reporting period. In response to direct questioning, none of the interviewees during the site visits identified any grievances they had raised about the project or project staff or knew of anyone who had raised any grievances during this reporting period. The validated PD identifies the grievance redress procedure. In the apparent absence of any grievances raised during the reporting period, and the auditor not identifying any individuals who had raised or knew of any grievances raised, the auditor is relying on project proponent's anticipated adherence to the grievance redress policy outlined in the validated PD to determine that the grievance redress procedure will be implemented when or if a grievance is raised. Item closed.
Date Closed:	24 October 2021

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 range of people in the Communities, with special attention to women and vulnerable and/or marginalized	MR Section 2.3.13 states that candidates in the local community who meet a position's requirements priority are given priority. The MR states all Makame WMA personnel receive training through the administrative and operations program as outlined in the RMP and employees are briefed on worker rights, anti-discrimination laws and policies, and the process of resolving problems and filing complaints within the organization.
--	---

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 interviews
Findings:	Site visit interviews substantiate training provided to VGS. Site visit interviews and supplemental support documents substantiate governance training provided within the five villages. Instructions for the CCB/VCS Monitoring Report Template for Section 2.3.13 include the requirement to identify how, once it is built, local capacity is not lost. The MR is not clear on how local capacity will not be lost.
Non-conformance Request (NCR):	Please clarify actions taken to ensure that local capacity will not be lost once it is built.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	Significant amounts of the capacity built during the project lifetime and during this monitoring period are permanent and will not be lost. All WMA staff including management and VGS are from the local community, so the knowledge and skills transferred during VGS and governance trainings. and through employment are geographically anchored to the WMA and community setting. Carbon Champions have participated in thousands of knowledge transfers to community members and gained leadership and teaching skills in the process. Education and governance infrastructure built like classrooms and offices offer permanent capacity increases to those sectors of community life. Solar and communication technology provided through the project also provides long term capacity increase for the WMA. Furthermore, the women's leadership forums permanently increase the capacity of women to engage in the leadership and governance structures in the WMA and the community, something that will undoubtedly have long lasting impacts. All educational, informative, or training material is backed-up digitally and the WMA keeps a file for all carbon related activities to ensure institutional knowledge and documentation is maintained. (4 February 2022)

Evidence Used to Close NCR:	The VVB confirmed MR Section 2.3.13 has been revised to provide an appropriate summary of actions taken to ensure that local capacity will not be lost once the capacity is built. Item closed.
Date Closed:	2 March 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 Community members, including women and vulnerable and/or marginalized people, are given a fair chance to fill positions for which they can be trained.	MR Section 2.3.14 states that all community members regardless of age, sex, gender etc. are given equal opportunity to fill all work positions, and positions are not open to non-community members until it is determined the capacity is not there. The MR acknowledges that job requirements are a barrier, but that CT is dedicated to building capacity of community members to fulfill job requirements. MR Section 2.3.14 states WMA is tasked with most worker selection, but CT “has input, especially on behalf of ensuring woman, youth, and any marginalized people are given a fair chance to fill positions for which they are well suited or can be subsequently trained”.
Evidence Used to Assess Conformance:	MR Sections 2.3.14 and 1.2, PD Section 2.3.15, site visit observations and interviews
Findings:	Instructions for the CCB/VCS Monitoring Report Template for Section 2.3.14 include: Where relevant, describe the activities and/or processes implemented to ensure community members, including women and vulnerable and/or marginalized people, are given a fair chance to fill positions for which they can be trained. MR Section 1.2 reports 32 people employed in project activities expressed as number of full-time employees, of whom only 1 is reported as female. MR Section 2.3.10 is not clear on how the employment by the project of only 1 female out of 32 total employees satisfies the requirement of enabling the effective participation, as appropriate, of women in project implementation, monitoring, and evaluation.
Clarification Request (CL):	Please provide clarification and provide supporting documentation to support how women are given a fair chance to fill positions for which they can be trained.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	The limited number of females directly employed is a result of the nature of the cultural preferences and

	desires for certain positions and not a result of the unfair nature of the process used by the WMA to fill positions. Across Tanzania and Africa, rangers are often male due to the perceived nature of the job and personal and cultural preference for women to not apply for those roles. The 1 female noted as employed in part of the directly employed leadership team of the WMA (permanent secretary) and represent the inroads made against the pre-project baseline, whereas in Masai society traditional leadership and governance are exclusively patriarchal. Furthermore, though not “employed” 25 women are, as of this monitoring period, filling positions in the leadership structure of the WMA and thus the project. Women’s leadership forums also continue to meet in all 5 villages (as per MR Section 4.3.1). All of this works to ensure the effective and sustainable appropriate participation of women in project implementation, monitoring, and evaluation. (4 February 2022)
Evidence Used to Close CL:	The VVB confirmed MR Section 2.3.14 has been revised to provide clarification documenting actions taken during this reporting period to ensure that women were given a fair chance to fill project positions that were available during this reporting period. Review of supplemental documentation and site visit observations and interviews substantiate women are being provided a fair chance to fill positions for which they are qualified or can be trained. Item closed.
Date Closed:	2 March 2022

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 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 Section 2.3.15 states that CT is organizationally committed through internal policy to The Employment Act and Labor Institutions Act of 2004, and the Code of Good Practice Rules of 2007. The 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, site visit interviews

Findings:	MR Section 2.3.15 states CT adheres to applicable labor laws and regulations and states employees are informed of their rights during employee orientation. VGS interviewed during the site visit substantiated that they understood their rights, roles, and benefits. The auditor saw evidence of the employment contracts during the site visit. 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. MR Section 2.2.15 references internal policy and commitment by CT does not clearly document how compliance with these laws is achieved.
Clarification Request (CL):	Please clarify and provide documentation for the actions taken during this reporting period to ensure compliance with the cited labor laws and regulations.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	In TZ CT is required by law to: 1. Contribute to employees' pension 2. Pay for workers compensation fund in case of injury 3. File annual returns for non-citizens employees Total compliance with labor and business laws allows a company to receive 1. tax clearance 2. renewed business license Evidence provided in the form of a receipt for payment to the national pension, a receipt from the workers compensation fund, signed employee pay slip showing these deductions and following the regulations, and the labor registration for non-citizen employees. Furthermore, provided is tax clearance certificate and business license from this reporting period, which can also be attained through compliance with Tanzanian labor laws and regulations. "The Report of Makame WMA 2019-2021" also mentions the WMA making mandatory payments and following regulations for VGS payment. (4 February 2022)
Evidence Used to Close CL:	The clarification provided by the Project Proponent identifies how compliance is achieved for relevant laws and regulations covering worker rights in

	Tanzania. The VVB confirmed MR Section 2.3.15 has been clarified to describe how compliance is demonstrated as achieved during this monitoring period. Supplemental documentation provided to the VVB includes information that reports on compliance. Item closed.
Date Closed:	2 March 2022

Indicator G3.12 - Comprehensively assess situations and occupations that might arise through the implementation of the project and 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.	MR Section 2.3.16 includes the statement: Work within Carbon Tanzania and Makame WMA includes low-level risks typically associated with activities conducted in sites with little infrastructure and irregular conditions. The level of risk varies depending on the type of employment in Makame WMA and the associated activities, although none of the work requires undue exposure to risks. This language is the same as that used in the validated PD.
Evidence Used to Assess Conformance:	MR Section 2.3.16, PD Section 2.3.16, site interviews
Findings:	MR Section 2.3.16 states that no occupational safety incidents were reported this monitoring period. Site interviews with VGS substantiated they believe adequate personal safety equipment has been provided or is available for them to safely perform their duties. MR Section 2.3.16 states: Carbon Tanzania policy instructs participants to avoid, to the best of their ability, situations which pose unnecessary risk to personal safety. As participants live with-in and often traverse the landscape risks like exposure to dangerous animals, snake bites, etc. are unaffected by employment in the WMA. Risks for most occupations created by project activities are no different from those faced by community members in daily life. Instructions for the CCB/VCS Monitoring Report Template for Section 2.3.16 are: Provide an assessment of substantial risks to worker safety that have arisen due to project implementation. Describe activities and/or

	processes implemented to inform workers of risks and how to minimize such risks. Show how risks have been minimized. Potential risks commonly associated with projects of this nature also do not appear to be identified or addressed in the PD or MR, such as those associated with confronting and apprehending poachers or individuals encroaching on the project area, or risks associated with handling animals found caught in poacher traps or snares. The PD and MR are not clear whether these types of risks that have arisen due to project implementation have been addressed in a safety manual or training for the VGS.
Clarification Request (CL):	Please provide clarification on how the assessment of substantial risks to worker safety was performed for this monitoring period and please provide clarification on the processes implemented to inform workers of risks and how to minimize such risks. Please provide and supporting documentation required to demonstrate how these risks have been minimized.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	As identified by the VVB the two potential risks to WMA worker safety are from interactions with poachers/encroachers and environmental safety risks. Neither of these “have arisen due to project implementation” as communities live in and normally traverse for their livelihood a “potentially dangerous” environment and the WMA (though under resourced) was engaging in anti-poaching and anti-encroachment activity prior to the project. The increased capacity of the WMA due the project may have potentially increased these risks and therefore an assessment was still conducted by consulting with the WMA, and others who work similarly in the landscape. Training was provided towards both the identified risks, poachers/encroachers, and environmental safety, during the end of the last monitoring period (evidence provided). “The Report of Makame WMA 2019-2021” also mentions anti-poaching and fitness training during this period. All WMA workers are briefed on occupational hazard when joining the team though as they come from the community are often already acutely aware. All CT staff are briefed when on boarded and again before any first field visit. The WMA has first aid capacity, as do all the member villages, and all CT field vehicles contain a first aid kit

	as well. Close project communication with district and regional staff also provide safety as they maintain the local security apparatus. (4 February 2022)
Evidence Used to Close CL:	The clarification provided by the Project Proponent and included in MR Section 2.3.16 describes how the assessment of substantial risks to worker safety was performed for this monitoring period and provides clarification on the processes implemented to inform workers of risks and how to minimize such risks. Supplemental documentation provided to the VVB along with site visit interviews substantiate the training provided to the VGS which is an appropriate measure to minimize the identified occupational risks. Item closed.
Date Closed:	2 March 2022

G4 Management Capacity

Indicator G4.1 - Describe the project's governance structures, and roles and responsibilities of all the entities involved in project design and implementation. For projects using a programmatic approach, identify any new entities included in the project since the last validation or verification against the CCB Standards.	PD Section 2.4.1 provides a description and diagram outlining the project's governance structures, and roles and responsibilities of the entities involved in project design and implementation.
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:	25 October 2021

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	PD Section 2.4.2 identifies the key technical skills required to successfully implement the project as project administration, project technical operations, community engagement/participation, and forest management/monitoring. PD Section 2.4.3 identifies experience of the management team.
--	--

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.	PD Section 2.4.4 summarizes the experience and expertise of the project partners.
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, 2.4.3, and 2.4.4; MR Sections 2.1.3 and 2.1.4; PD Sections 2.1.3 and 2.1.4; discussions with project staff and management; interviews with community stakeholders
Findings:	Review of MR Sections 2.1.3 and 2.1.4 and site visit observations and interviews confirm the key project personnel from CT and TerraCarbon continue their involvement in the project, and that representatives from the WMA, Village Councils, and project partners also continued in their roles and involvement. Based on the previous validated project experience and credentials of the project development team, it appears likely that all the skills needed to implement a project of this nature can be supplied by the project proponent, community organizations, and project partners. Discussions with project proponent and key project demonstrated the project utilizes personnel with key technical and management skills believed to be required to successfully implement the project. Interviews with community stakeholders identified widespread belief that the project is being managed competently Item closed
Date Closed:	25 October 2021

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,	MR Section 2.4.4 states CT has experience marketing REDD credits used to form conservative estimates for expected annual credit sales for project. The MR also states “Project Proponent’s combined REDD project development experience have contributed to a detailed financial model for the development and management of the Project. Predicted credit sales and an accurate estimated annual budget demonstrate sufficient cash flow from predicted contracted sales to sustain the project through the end of the crediting period. Documents supporting these investments can be
--	---

and describe any measures needed <i>and taken</i> to be able to provide this assurance.	produced to the project auditor for inspection. Carbon Tanzania has equity investors and a concise business plan and financial modal that are available on request.”
Evidence Used to Assess Conformance:	MR Section 2.4.5 has clear verbiage describing avoidance of corruption and other unethical behavior.
Findings:	Section 2.4.4 and 2.4.5 of the MR, discussions and interviews with project staff, WMA, Village Council representatives, District Government representatives, community members Interviews and discussions with project proponent, project management staff, WMA, Village Council representatives, District Government representatives, and community members did not identify any concerns the project or project are complicit in any form of corruption. Community members interviewed confirmed that project implementation is demonstrated by the results seen and that the Villages receive postings about the project governance and what has been done with the money received. The financial health of the implementing organization(s) was assessed as part of the VCS verification of the Financial Viability Analysis for the Non-Permanence Risk Analysis. The VCS audit team reviewed the NPRT and other supplemental financial documents and substantiated the financial health of the implementing body appears adequate to support project implementation Item closed.
Date Closed:	25 October 2021

G5 Legal Status and Property Rights

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.	MR Section 2.5.1 states that a WMA, by law, is a mechanism to decentralize natural resource management to participating communities and that communities must create the WMA and its guiding documents (referencing Section 2.5.4 of PD). MR Section 2.5.1 and PD Section 2.5.2 state that land tenure is governed by Land Act No. 4 of 1999 and Village Land Act No. 5 of 1999, and that lands within the boundaries of registered villages are classified as “village land” and designates village councils as statutory management authorities over these lands.
---	---

Evidence Used to Assess Conformance:	MR Section 2.5.1, PD Sections 2.5.1, 2.5.2, and 2.5.4, PD Appendix 5 (Makame WMA Resource Management Zone Plan 2017-2022), site visit interviews
Findings:	The Makame WMA Resource Management Zone Plan (2017-2022) provides information substantiating the legal basis for the Makame WMA to act on behalf of the 5 villages, and outlines the existing property rights and uses and outlines the management strategies for protection of WMA resources. Site visit interviews with project staff, project management, WMA representatives, Village Council representatives, and community members substantiates the WMA RMZP recognizes, respects, and supports existing property rights. Item closed.
Date Closed:	25 October 2021

Indicator G5.2 - Demonstrate 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 has been obtained 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	MR Section 2.5.2 states the project was undertaken with full consent of the communities, WMA, local and district government. PD Section 2.5.3 identifies the measures undertaken by CT to demonstrate the Free, Prior, and Informed Consent (FPIC) was obtained, with the same information summarized in MR Section 2.5.2. Multiple meetings and discussions were held with WMA leadership resulting in the negotiation and signing of the contract. Additional meetings in the local language were held to familiarize community members with the project. PD Section 2.5.3 and MR Section 2.5.2 state the project does not involve any privately held property or land.
---	---

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 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 Sections 2.3.7 and 2.5.2, PD Section 2.5.3, site visit interviews with project staff, WMA, Village Council representatives, District Government representatives, community members
Findings:	Site visit interviews substantiate the willing participation of the WMA and Village Governments in the project, and the widespread consensus among the community members interviewed. The project area was substantiated as occurring on village lands identified for this purpose by the WMA as part of the WMA RMZP. No uninvited encroachment by the project on private, community, or government land was identified by the auditors. Allocation of compensation for participation in the project is

	governed by terms of the contract between the Makame WMA AA and CT. Item closed
Date Closed:	25 October 2021

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.	MR Section 2.5.3 states the project did not require the involuntary removal or relocation of community members or result in denied resource rights during implementation of the WMA, the RMP, or the REDD project.
Evidence Used to Assess Conformance:	MR Section 2.5.3, PD Section 2.5.4 and Appendix 5, 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 WMA and Village Council representatives and community members substantiated the participatory nature used in developing and implementing the WMA RMP and that the project does not force them to relocate activities important to their culture or livelihood. Item closed.
Date Closed:	25 October 2021

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.	MR Section 2.5.4 defines illegal activities as the use of natural resources contrary to the RMP, and identifies poaching of wildlife and the illegal conversion of land in the project area as two most likely illegal activities that could affect the project. The MR states that poaching and illegal land conversion were "significantly reduced" by the implementation of the WMA and RMP during this monitoring period.
---	---

Evidence Used to Assess Conformance:	MR Section 2.5.4, PD Section 2.5.5, site visit interviews
Findings:	Site visit interviews with VGS staff, WMA and Village Council representatives, and community members substantiate the hiring, training, and deployment of VGS personnel to patrol the project area against poachers and land encroachment. VGS personnel also reported using informant networks within the community to assist in their efforts. Site visit observations substantiated the knowledge of the WMA RMP in communities, widespread knowledge of the designated land use areas by community members, and the presence of boundary markers. Site visit interviews with community members identified the belief that the threat of illegal activities would generally be from individuals from outside the community. 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:	25 October 2021

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 2.5.5 states that there are no known ongoing disputes or conflicts within the project area.
Evidence Used to Assess Conformance:	MR Section 2.5.5, PD Section 2.5.6, site visit interviews, supplemental support documents
Findings:	Direct questioning during site visit interviews did not identify any known ongoing disputes or conflicts within the project area. VGS representatives indicated that now that the project has been implemented for a couple years, the communities comply with the WMA rules and the main conflicts would be with outsiders.

	MR Section 2.5.5 states that there are no known ongoing disputes or conflicts within the project area. The support document “The Report of Makame WMA from 2019 to 2021” identified a meeting held in June 2019 to settle boundaries between the WMA area and the village settlement area. Instructions for CCB/VCS Monitoring Report Template Section 2.5.5 include “If applicable, describe activities and/or processes implemented to resolve conflicts or disputes.”
Clarification Request (CL):	Please provide clarification on the boundary settlement between the WMA and the village settlement area referenced in the WMA report, as well as any other boundary settlements involving the project area.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	This is not a case of conflict or dispute, and likely a conflation of English terms. Upon confirmation with the WMA this meeting represented the newly hired WMA manager visiting Irkiushioibor village general assembly meeting to introduce himself in his new position and reiterate the importance of the WMA, land-use planning, WMA resource plan, WMA boundaries, and the WMA core businesses including the carbon project. There are no conflicts or disputes within the project area. (4 February 2022)
Evidence Used to Close CL:	The VVB has reviewed the clarification provided and discussed it with the Project Proponent. The VVB acknowledges the misunderstanding over the terminology used and that there was no physical boundary concern or dispute. Item closed.
Date Closed:	2 March 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.	MR Section 2.5.6 states that Tanzania went through a complete reform of natural resource policies in the late 1990s (revisions to the Wildlife Policy [1998], the Environment Policy [1997], the Forest policy [1999], the Tourism Policy [1999] and the Beekeeping Policy [1998]). The MR states these revisions were focused on utilizing natural resources more efficiently, include local communities in the process, and increase

	benefits accruing to local communities, setting the stage for the creation of WMAs. The MR states the Wildlife Conservation (Wildlife Management Areas) Regulations (2012) guarantees sustainable conservation of wildlife resources in local communities. The MR identifies other legislation and local laws and regulations relating to the project as including: • The Local Government Act of 1982 • MWMA Constitution of 2017
Evidence Used to Assess Conformance:	MR Section 2.5.6, PD Section 2.5.7
Findings:	MR Section 2.5.6 identifies laws and regulations considered relevant to project activities that is consistent with the laws and regulations identified 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. Review of the WMA RMP and site interviews substantiates implementation of the WMA RMP demonstrates compliance of the project with relevant laws and regulations. Item closed.
Date Closed:	25 October 2021
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:	25 October 2021

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:	25 October 2021
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 PD Sections 2.5.10 through 2.5.15. PD Section 2.5.16 states that as of 2017 Tanzania is not participating in any national REDD markets where a compliance mechanism would lead to double-counting. Item closed.

Date Closed:	25 October 2021
--------------	-----------------

GL1 Climate Change Adaptation Benefits

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 closed during validation of the PD. Section 3.4.1 of the validated PD states: Climate change and variability analysis using Climate Wizard⁵⁶ will be conducted to forecast future climate change scenarios in five community wildlife management areas in the northern Tanzania rangelands (Burunge, Enduimet, Lake Natron Basin, Makame, and Randilen) and four districts (Kiteto, Monduli / Longido, and Simanjiro) in Northern Tanzania. The analysis will project over the next 50 and 100 years. This analysis will be produced using a set of 9 General Circulation Model (GCM) projections from the World Climate Research Programme's (WCRP's) Coupled Model Intercomparison Project phase 3 (CMIP3). The Climate Wizard was developed to calculate 22 "derivative climate metrics" that are calculated from projections of both temperature and rainfall.⁵⁷ These climate change scenarios will have an impact on availability of grazing for both pastoralist Masai and wildlife. This regional assessment is further supported by multiple national studies referenced in a synopsis by USAID⁵⁸ and articulated in the Tanzanian National Climate Change Strategy⁵⁹. In all cases the recognition of supporting the planning and protection of indigenous habitat for livestock and wildlife.
Evidence Used to Assess Conformance:	PD Section 3.4.1, MR Section 3.3.1
Findings:	The PD does not appear to present the results of the analyses identified in PD Section 3.4.1 as planned to be conducted for climate change and climate variability scenarios and impacts or to identify potential changes in the local land use scenario due to these climate change scenarios in the absence of the project. MR Section 3.3.1 states that the analysis was conducted and presented to the communities in September 2016. Although compliance with this indicator is typically addressed as a validation item, the assessment for GL1.3 requires the auditor to base conclusions using this information.
Clarification Request (CL):	Please provide the auditor with the results of the analyses identified in PD Section 3.4.1 as planned to be conducted, and MR Section 3.3.1 as having been conducted for climate change and climate variability scenarios and impacts and to identify potential

	changes in the local land use scenario due to these climate change scenarios in the absence of the project.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	Results of analysis provided. (4 February 2022)
Evidence Used to Close CL:	The VVB has reviewed the analysis provided in the document “A climate change analysis of selected wildlife management areas and municipal districts in Northern Tanzania”. The VVB concludes the analysis was conducted as indicated it would be in the PD, and that the information provided by this document was appropriate for the Project Proponent to use, as described in MR 3.3.1, to identify likely regional or sub-national climate change and climate variability scenarios and impacts, and identify potential changes in the local land use scenario due to these climate change scenarios in the absence of the project.
Date Closed:	2 March 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 closed during project validation. Section 3.4.2 of the validated PD provides a general overview of climate change on pastoralists.
Evidence Used to Assess Conformance:	PD Section 3.4.2, Section 3.3.1 of MR
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:	25 October 2021

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.	MR Section 3.3.1 states the project aims to improve climate resilience of communities in the project area through improving governance, land and natural resource management, livelihood, and mobility across the landscape. MR Section 3.3.1 states that a detailed analysis of climate change scenarios and impacts was conducted and presented to the communities. The MR states that as a result of the community climate change workshop in September 2016, the RMP was implemented during this monitoring period. The MR states that the RMP specifically mentions the REDD project and climate change mitigation.
--	--

Evidence Used to Assess Conformance:	MR Section 3.3.1, PD Sections 3.4.3 and 2.1.11, PD Appendix 5 (Makame WMA RMZP)
Findings:	PD Section 3.4.3 identifies increasing climate resilience as needing to involve “improving governance, land and natural resource management, livelihoods practices and critically for the pastoralist Masai and wildlife, mobility across the landscape” with mobility clarified as being for both grazing and access to water for cattle and wildlife during the dry season. Review of supplemental support documents together with site visit observations and interviews substantiate that training was been held on good governance, that the WMA RMZP has been developed and implemented, and that that progress is being made on resource management to improve grazing and access to water for cattle and wildlife during the dry season. Item closed.
Date Closed:	25 October 2021

Indicator GL1.4 - Include indicators for adaptation benefits for 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.	PD Section 3.4.3 identifies increasing climate resilience as needing to involve “improving governance, land and natural resource management, livelihoods practices and critically for the pastoralist Masai and wildlife, mobility across the landscape” with mobility clarified as being for both grazing and access to water for cattle and wildlife during the dry season. PD Section 4.4.1 identifies several indicators that appear to be relevant as adaptation benefits for Communities. PD Section 5.4.1 identifies reduction of deforestation within the project area as an indicator for the biodiversity monitoring framework.
Evidence Used to Assess Conformance:	MR Sections 3.3.1, 4.1.3, 4.3.1, 5.1.3, and 5.3.1; PD Sections 3.4.3, 4.2.3, 4.4.1, 5.2.3, and 5.4.1; site visit observations and interviews; supplemental support documents
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:	25 October 2021

Community Section

CM1 Without-Project Community Scenario

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.	The monitoring report does not address this item, because it was established at validation and cannot change.
Evidence Used to Assess Conformance:	Sections 4.1.1 and 4.1.2 of the validated PD
Findings:	This item was successfully closed during project validation and does not require re-examination during verification.
Date Closed:	25 October 2021

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. PD Section 4.1.3 identifies the following HCVs: • Acacia-Commiphora woodland / grazing lands for livestock • Water sources for livestock • Water sources of people • Indigenous medicines (forest) • Churches
Evidence Used to Assess Conformance:	PD Section 4.1.3
Findings:	The five listed community well-being HCVs were identified in the validated PD. The MR does not identify any changes in the HCVs and so this indicator is not being re-examined for verification. Item closed.

Date Closed:	25 October 2021
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.	This item was established at validation and cannot change, since the without project scenario is no longer an option.
Evidence Used to Assess Conformance:	PD Section 4.1.4
Findings:	This validation item does not need to be re-examined for verification.
Date Closed:	25 October 2021

CM2 Net Positive Community Impacts

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 the identified community groups: All Groups • Increased transparency of community income and expenditure • Strengthened governance, resource management plan and land rights • Increased resilience of the landscape/resource • Improvements to community infrastructure including roads, water sources, education facilities and health care centres • Increased awareness of conservation and the environment • Development of tourism industry • Sustainability of natural resource • Increased frequency of human-wildlife conflicts Women • Improvements to village water sources • Improved access to and quality of education services • Improved pasture for livestock • Incorporation of women into leadership positions
--	---

	Children / Youth • Improved access to and quality of education services • Improved pasture for livestock Warriors (Young Men) • Improved pasture for livestock • Increased wildlife Male Elders • Improved pasture for livestock Pastoralists • Increased attacks on livestock from wildlife • Increased sustainability and resilience of pastoralism • Improved water quality for livestock • Improved pasture for livestock Agriculturalists (Non-Masai) • Increased crop damage from wildlife • Reduced land availability for agriculture
Evidence Used to Assess Conformance:	MR Section 4.1.1, PD Section 4.2.1, site visit interviews
Findings:	Instructions for the CCB/VCS Monitoring Report Template for Section 4.4.1 include: Complete the table below to describe all the impacts on each community group resulting from project activities under the with-project scenario. Impacts must include all those identified in the project description and any other unplanned impacts. MR Section 4.1.1 identifies all but two of the Community Groups presented in PD Section 4.2.1. “Warriors (Young Men)” is not shown as a Community Group, but there are two “Children / Youth” community groups listed with the same impact and the second listing is assumed to be a typo and refers to Warriors (Young Men). The Agriculturalists (Non-Masai) community group listed in PD Section 4.2.21 is not presented in MR Section 4.1.1. MR Section 4.1.1 does not list all the impacts identified in the PD for each Community Group. MR Section 4.1.1 does not present “Improved access to and quality of education services” for the Community Groups “Women” and “Children / Youth”. MR Section 4.1.1 does not present the negative impacts

	listed in the PD regarding wildlife damage/conflicts for several of the Community Groups. Changes in well-being are not provided for these impacts and have not yet been assessed by the auditor. Instructions for the CCB/VCS Monitoring Report Template for Section 4.4.1 include: Explain and justify key assumptions, rationale and methodological choices. Explain how the affected groups have participated in the evaluation of impacts. Through review of supplemental support documents, site observations, and site interviews for each of the impacts listed under “All Groups”, the changes in well-being presented for the impacts listed in MR Section 4.1.1 were substantiated as being generally on track with documentable or community-acknowledged progress being made. Through review of supplemental support documents, site observations, and site interviews for each of the impacts listed under the other Community Groups, the reported changes in well-being were substantiated as being generally on track for most of the impacts listed in MR Section 4.1.1. More information and supporting documentation is required to substantiate the claim regarding the change in well-being identified for the impact to Women as “Incorporation of women into leadership positions”. MR Section 4.1.1 does not explain how the affected groups have participated in the evaluation of impacts.
Non-conformance Request (NCR):	Please complete MR Section 4.1.1 in full following the instructions in the CCB/VCS Monitoring Report Template. Please include all impacts presented in the validated PD for each Community Group in this assessment. If there were any unplanned impacts, please also include them. Please provide supporting evidence to substantiate claims for incorporation of women into leadership positions. Please explain how the affected groups have participated in the evaluation of impacts.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	MR Section 4.1.1 completed following the instructions in the CCB/VCS Monitoring Report

	Template. All impacts included from the validated PD for each Community Group in this assessment. There were no unplanned impacts. Supporting evidence has been provided to substantiate claims for incorporation of women into leadership positions. Explanation of how the affected groups have participated in the evaluation of impacts have been added to the MR. (4 February 2022)
Evidence Used to Close NCR:	The VVB confirmed MR Section 4.1.1 has been revised to include all the impacts on each community group as identified in the PD predicted to result from project activities under the with-project scenario. Through review of supplemental support documents, site observations, and site interviews for each of the impacts listed under the additional community groups, the changes in well-being presented for the impacts listed in MR Section 4.1.1 were substantiated as being generally on track with documentable or community-acknowledged progress being made. Site visit observations and interviews did not identify any material unplanned impacts not covered by these impacts identified in the PD and addressed in the MR. The VVB concurs the clarification and supplemental documentation provided substantiates the project is supporting the incorporation of women into leadership positions. The VVB confirmed MR Section 4.1.1 has been revised to clarify how the affected community groups have participated in the evaluation of impacts. Item closed.
Date Closed:	2 March 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 states the separation of wildlife and agricultural areas will mitigate the potential risk of increased damage to crops for local agriculture. MR Section 4.1.2 states the RMP has ensured there is land available for agricultural expansion, mitigating potential for reduced land availability for agriculture and states the conservation of project areas has no negative impact on agricultural expansion. The MR states the potential for perceived land use change, land grabbing and land conflict has been mitigated by the setting aside of different land types and the participatory process of the creation of the RMP. The

	MR states the RMP also ensures protection of HCV grazing land.
Evidence Used to Assess Conformance:	MR Section 4.1.2, PD Section 4.2.2, site visit observations and site visit interviews
Findings:	MR Section 4.1.2 identifies several potential negative well-being impacts and describes how they are being mitigated through the project implementation of the WMA Resource Management Zone Plan. Specific mitigation measures identified in PD Section 4.2.2 are partially addressed in MR 4.1.2. Site visit observations and interviews substantiate appropriate progress has been made on the mitigation measures identified regarding reduced land availability for agriculture. MR Section 4.1.2 partially addresses the mitigation measures identified in PD Section 4.2.2 for negative wildlife interactions, but does not address the status of the full range of mitigation measures identified in the validated PD.
Clarification Request (CL):	Please provide clarification on the status of the full range of mitigation measures identified in the PD for mitigating potential negative community impacts from conflicts with wildlife.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	The PD mentioned the risk of increased damage to crops for the agriculturalists of Makame WMA being mitigated by working with Honeyguide an experienced actor in the human-wildlife conflict space. This collaboration has continued during the reporting period and honeyguide maintains full time staff in the WMA and continuing activities and capacity-building. Paired with the project's governance work and resource availability, the WMA has been able to significantly mitigate this risk by being able to react to any reports of human wildlife conflict and directly intercede, mitigating the immediate risk while maintaining safety for the community. Furthermore, this action works to scare away and condition the animals to stay away from agricultural areas, required to be located around human settlements, away from the regions where wildlife is known to frequent more often, mitigating and reducing the long term risk. (4 February 2022)
Evidence Used to Close CL:	The VVB confirmed MR Section 4.1.2 has been revised to address the full range of mitigation

	measures identified in the validated PD. Site visit interviews and observations substantiate the measures identified were taken to reduce potential negative community impacts from conflicts with wildlife. Item closed.
Date Closed:	2 March 2022

Indicator CM2.3 - Demonstrate that the net well-being impacts of the project are positive for all identified Community Groups compared with their anticipated well-being conditions under the without-project land use scenario (described in CM1).	MR Section 4.1.1 presents impacts and MR Section 4.1.2 presents mitigation measures for negative impacts to community well-being. MR Section 4.1.3 presents the net impacts to community well-being identified during the monitoring period.
Evidence Used to Assess Conformance:	MR Sections 4.1.1 through 4.1.3, PD Sections 4.2.1 through 4.2.3, site visit observations and interviews
Findings:	MR Section 4.1.3 presents a summary for the overall net positive impacts on community well-being. The MR states that the main goal of the project is to help the community implement the RMP. Site interviews substantiate the widespread belief that the project has had a net positive impact on community well-being. No negative concerns were expressed to auditors during the site visit. Instructions for the CCB/VCS Monitoring Report Template for Section 4.4.1 include: Demonstrate that the net well-being impacts of the project are positive for all identified community groups compared with their well-being conditions under the without-project land use scenario. MR Section 4.1.3 does not provide descriptions or demonstration that the net well-being impacts of the project are positive for all identified community groups, as identified in findings for Indicator CM2.1. Resolution of this finding is pending resolution for findings for Indicator CM2.1.
Non-conformance Request (NCR):	Following resolution for findings for Indicator CM2.1, please provide clarification within MR Section 4.1.3 for how the each identified community group can be demonstrated to have net well-being impacts as a result of the project.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	Following resolution of findings for Indicator CM2.1, clarification provided within MR Section 4.1.3 for

	demonstrating how each identified community group has net well-being impacts as a result of the project. (4 February 2022)
Evidence Used to Close NCR:	The VVB confirmed MR Section 4.1.3 has been revised and that based on the clarification in MR Section 4.1.1 provided for impacts on community groups, MR Section 4.1.3 provides appropriate clarification that demonstrates how each of the identified community groups has net well-being impacts as a result of the project. Item closed.
Date Closed:	2 March 2022

Indicator CM2.4 - Demonstrate that no High Conservation Values (identified in CM1.4) are negatively affected by the project.	For reference, PD Section 4.1.3 identifies the following community well-being HCVs: • Acacia-Commiphora woodland / grazing lands for livestock • Water sources for livestock • Water sources of people • Indigenous medicines (forest) • Churches
Evidence Used to Assess Conformance:	MR Section 4.1.4, PD Sections 4.1.3 and 4.1.4, site visit observations and interviews
Findings:	MR Section 4.1.4 identifies protection of efforts related to community grazing areas and non-timber products (carbon, medicine, honey). The MR mentions implementation of the RMP as contributing to the protection of HCVs. Instructions for the CCB/VCS Monitoring Report Template for Section 4.1.4 are: Demonstrate that none of the HCVs related to community well-being in the project zone identified in the project description are negatively affected by the project. Not all community well-being HCVs identified in the validated PD are addressed in MR Section 4.1.4. Site visit observations and interviews substantiate the overall protection provided to all listed community well-being HCVs and determined that none have been negatively affected by the project.
Clarification Request (CL):	Please provide summaries in MR Section 4.1.4 documenting protection of all community well-being HCVs identified by the validated PD.
Date Issued:	29 October 2021

Project Proponent Response/Actions and Date:	MR Section 4.1.4 now includes specific mention of protection of all community well-being HCVs identified by the validated PD. (4 February 2022)
Evidence Used to Close CI:	The VVB confirmed MR Section 4.1.4 has been revised to provide summaries demonstrating how none of the community well-being HCVs identified in the validated PD were harmed by project activities during the monitoring period. Item closed.
Date Closed:	2 March 2022

CM3 Other Stakeholder Impacts

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.	This is a validation item determined at project start. For reference PD Section 2.1.9 identifies Other Stakeholders as the Kiteto District Government, and PD Section 4.3.1 states there are no anticipated negative impacts on the well-being of the District Government.
Evidence Used to Assess Conformance:	PD Section 4.3.1 and 2.1.9, MR Section 4.2.2
Findings:	The validated PD established the identification of potential positive impacts project activities are likely to cause on the well-being of Other Stakeholders and determined there would not likely be any anticipated negative impacts. Although this is typically a validation item, MR Section 4.2.2 identifies two additional Other Stakeholders not addressed by the Validated PD. The impacts the project is likely to cause on the well-being of these Other Stakeholders have not been presented for review.
Clarification Request (CL):	Please identify the specific potential businesses and development organizations being considered “Other Stakeholders” in MR Section 4.2.2 that were not initially addressed in PD Section 4.3.1. Please identify any potential positive and negative impacts that the project activities are likely to cause on the well-being of these additional “other stakeholders”.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	Language added in MR to identify the specific potential businesses and development organizations being considered “Other Stakeholders” in MR Section 4.2.2 that were not initially addressed in PD Section 4.3.1. but also, to clarify these businesses and potential development partners as currently “external actors”

	who are also experiencing net benefits which could potentially be realized in the future. (4 February 2022)
Evidence Used to Close CL:	The VVB confirmed MR Section 4.2.2 has been revised to provide clarification for the predicted positive impacts for the additional entities identified as other stakeholders”. Item closed.
Date Closed:	2 March 2022

Indicator CM3.2 - Describe the measures needed <i>and taken</i> to mitigate the negative well-being impacts on Other Stakeholders.	MR Section 4.2.2 states the project did not have any negative impacts on other stakeholders during this period.
Evidence Used to Assess Conformance:	MR Sections 4.2.1 and 4.2.2, PD Sections 4.3.2 and 2.1.9, site visit interviews
Findings:	PD Section 2.1.9 identifies a single “Other Stakeholder”, the Kiteto District Government. MR Section 4.2.1 states the project did not have any negative impacts on other stakeholders this period so direct mitigation was not necessary. Site visit interviews with District representatives substantiated that the project did not create any identified or known negative impacts on the District Government that would have required mitigation. Potential negative impacts that may warrant mitigative measures have not been determined for the additional “Other Stakeholders” not addressed in PD Section 4.3.1, specifically the potential businesses and development organizations referenced in MR Section 4.2.2.
Clarification Request (CL):	If negative impacts are identified to specific potential businesses and development organizations as a result of resolving findings for CM3.1, please describe the measures needed and implemented to mitigate the negative well-being impacts on these other stakeholders.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	No negative impacts were identified to specific potential businesses and development organizations as a result of resolving findings for CM3.1 (4 February 2022)
Evidence Used to Close CL:	The VVB concurs that based on the clarification provided by the Project Proponent for the additionally identified other stakeholders, none of these additional

	stakeholders would be expected to experience negative impacts as a result of the project and no mitigation measures would be needed. Item closed.
Date Closed:	2 March 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 project achieved positive impacts on other stakeholders. MR Section 4.2.2 identifies additional “Other Stakeholders” not identified in Section 2.1.9 of the Validated PD, specifically “potential businesses” and “development organizations”.
Evidence Used to Assess Conformance:	MR Sections 4.2.1 and 4.2.2, PD Sections 2.1.9 and 4.3.3
Findings:	Resolution of this finding is pending resolution of the finding for Indicators CM3.1 and CM3.2, and satisfactory determination that there would be no negative impacts warranting mitigation, or appropriate mitigation has been provided if negative impacts are identified.
Clarification Request (CL):	After addressing clarification requests issued for CM3.1 and CM3.2, please confirm that the net impacts of project activities on the well-being of all identified “other stakeholders” is positive.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	After addressing clarification requests issued for CM3.1 and CM3.2, project proponent confirms that the net impacts of project activities on the well-being of all identified “other stakeholders” is positive. (4 February 2022)
Evidence Used to Close CL:	The VVB concurs that based on the clarifications provided for Indicators CM3.1 and CM3.2, there are no negative impacts identified for the well-being of other stakeholders, and that the net impact of the project on the well-being of identified other stakeholders is positive. Item closed.
Date Closed:	2 March 2022

CM4 Community Impact Monitoring

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	MR Section 4.3.1 provides a table listing monitored activities and provides a summary of results. PD Section 4.4.1 states that a full Community Monitoring Plan (CMP) with guidance was developed as a supporting document. PD Section 4.4.1 provides
---	--

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 risks, for each of the Community Groups and must include an evaluation by the affected Community Groups.	the Community Monitoring Framework. A copy of the CMP was provided to the auditors.
Evidence Used to Assess Conformance:	MR Section 4.3.1, PD Section 4.4.1, Makame Savannah REDD Community Monitoring Plan (8 th May 2016), 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). Monitoring frequency for each activity is identified in the PD and CMP as ranging from bi-annually to every 5 years depending on the activity and indicator monitored. The activities identified for monitoring every 5 years were reported as last monitored in 2017 or 2018 and therefore were not required to be monitored during the period covered by this verification. The activities identified for monitoring bi-annually or annually were required to be monitored during the period covered by this verification. Review of supplemental support documents and site interviews substantiated that monitoring was carried out in accordance with the frequency and sampling methods identified in the validated PD and CMP. Results are provided. MR Section 4.3.1 is not clear on the dates covered by the monitoring results, and is not clear on whether the

	results presented cover the reporting period or results to date over the project lifetime. Instructions for the CCB/VCS Monitoring Report Template for Section 4.3.1 state what the community monitoring plan impact monitoring results “should” include, but the auditor is required in the Verification Report to describe the steps taken to verify that the community impact monitoring has been carried out in accordance with the project’s validated design. Additional information is required for the auditor to be able to verify this compliance.
Clarification Request (CL):	Please provide clarification on the “Term” of the monitoring, and please provide clarification for the period of time covered by the monitoring results presented in MR Section 4.3.1 (report period vs. lifetime).
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	The “Term” of the monitoring results is 27 April 2019 – 26 April 2021, the period of time covered by the monitoring results presented in MR Section 4.3.1 is also 27 April 2019 – 26 April 2021 and does not represent results to date over the project lifetime. (4 February 2022)
Evidence Used to Close CL:	The VVB has reviewed the clarification provided and the supplemental documentation provided. Based on review of the documentation, site observations, and site interviews, the VVB concludes the community monitoring was conducted in accordance with the validated community monitoring plan. Item closed.
Date Closed:	2 March 2022

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.	For reference, PD Section 4.1.3 identifies the following community well-being HCVs: • Acacia-Commiphora woodland / grazing lands for livestock • Water sources for livestock • Water sources of people • Indigenous medicines (forest) • Churches The Community Monitoring Plan and PD Section 4.4.1 identify Increased Control of Resources as the activity involving HCVs. “Allocate and maintain community grazing area” and “Non-timber (including carbon, medicine, honey) rights are the
---	--

	two activities identified for implementation and monitoring. Monitoring frequency is identified for both activities as every 5 years, with dates identified as 2017, 2022, and 2027.
Evidence Used to Assess Conformance:	MR Sections 4.3.1 and 4.1.4, PD Sections 4.4.1 and 4.1.3, Community Monitoring Plan, CCB & VCS Verification Report for previous verification period
Findings:	Based on review of the validated PD and CMP, the community HCVs were not required to be monitored during the period covered by the present MR. Review of the previous verification report, which covered the 2017 monitoring for these HCVs, shows that the verifier determined the community monitoring plan was carried out in accordance with the validated PD. These HCVs will be required to be monitored again in or before 2022. Item closed.
Date Closed:	27 October 2021

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.	PD Section 4.4.2 states: Carbon Tanzania will share the full translated community monitoring plan with the communities through the WMA. These documents also will be made publically available on the internet for the communities, other stakeholders, and all those concerned, the WMA office will have hard copy and has internet access as well. Carbon Tanzania will also prepare a publically available annual project report that is based on the data compiled throughout the year. In addition, Carbon Tanzania will hold bi-annual meetings to share project information and data with community members. These meeting minutes are then widely available to the community with originals kept at the WMA office and copies available upon request from Carbon Tanzania.
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:	Instructions for the CCB/VCS Monitoring Report Template for Section 4.3.2 are: Describe how any results of monitoring undertaken in accordance with the monitoring plan have been disseminated and made publicly available on the internet. Describe the means by which summaries

	(at least) of the monitoring results have been communicated to the communities and other stakeholders. Site visit interviews and review of supplemental documents substantiate that the monitoring plan and previous monitoring results have been posted and distributed to the communities. Site visit interviews indicated that in general community members were not aware of the monitoring results for the period under verification, but site visit observations and interviews with WMA and Village Council representatives determined that copies of the summary for this period's MR were distributed and the auditor saw a copy in the WMA office. Review of the online Verra project page confirmed that a project summary, in Swahili, is available on the internet and was posted on 4 August 2021: https://registry.verra.org/app/projectDetail/CCB/1900 Review of supplemental support documents, along with site observations and site interviews, substantiate the MR, and a summary of the monitoring results in Swahili, were disseminated in accordance with the validated PD.
Opportunity for Improvement (OFI):	An opportunity for Improvement was noted for taking additional measures to ensure that general community members are made aware of the MR results, or a summary of the monitoring results, for the period under verification prior to verification site visit. Item closed. The proponent is free to respond to OFIs if desired, but no corrective actions are required.
Date Closed:	27 October 2021

GL2 Exceptional Community Benefits

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	PD Section 4.5.1 was validated as demonstrating this project met both criteria for exceptional community benefits. MR Section 4.4 provides information, with citations to demonstrate the project continues to meet both criteria.
---	--

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.	
Evidence Used to Assess Conformance:	MR Section 4.4, PD Section 4.5.1
Findings:	This indicator was successfully demonstrated as having been met during project validation. Information provided in the MR substantiates the project continues to meet both criteria. Item closed.
Date Closed:	23 September 2021

Indicator GL2.2 - Demonstrate 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 the affected Smallholders/Community Members.	MR Section 4.4.1 identifies reported short term and long-term benefits provided by the project during this monitoring period. MR Section 4.4.1 provides a table based on Table 2.1.11 from the Validated PD, with rows only shown for claimed short and long-term benefits achieved during this period. MR Section 4.4.1 refers to Section 4.3.1 as demonstration that the project achieved all its desired targets during this verification period. For reference, MR Section 4.4.1 identifies short-term benefits achieved during this period as including: • increased understanding of natural resource management, • improved management capacity by the WMA and local leaders through training, • implementation of the RMP, • solar electricity and radio facilities maintained at the WMA office, • protection of rights of non-timber forest products, • employment of VGS • continued functioning of the Women's Forums. For reference, MR Section 4.4.1 identifies long-term benefits achieved during this period as including:
---	---

	• increased community understanding of natural resource management coupled with improved governance at the local and WMA level improve the sustainability of the natural resource base which the community depends on in the long term. • approval of the RMP has granted the community with rights to the crucial grazing area as well as non-timber products. • women's leadership at the WMA level serves as a long-term example to women in the community of the ability to achieve leadership status in the WMA and the project. • project activities undertaken during this period set the stage for future carbon revenue, which will continue to increase the availability of development and education funds in the long term.
Evidence Used to Assess Conformance:	MR Section 4.4.1 and 4.3.1, MR Annex 1, PD Section 4.5.2, site visit observations and interviews
Findings:	MR Section 4.4.1 describes the short- and long-term benefits identified as accomplished during this monitoring period, but does not provide quantified results for any of the activities. MR Section 4.4.1 references Section 4.3.1 as demonstration that the project achieved all its desired targets during this verification period. MR Section 4.3.1 provides quantified results for activities monitored, but the activities do not appear to readily align or report on the full range of activities and targets identified in MR Section 4.4.1, or with the complete list of activities and targets identified in PD Section 4.5.2. Instructions for the CCB/VCS Monitoring Report Template for Section 4.4.1 are: Demonstrate that the project has or is on track to generate short-term and long-term net positive well-being benefits for smallholders/community members. Site visit interviews substantiate the project is providing the short-term, positive well-being benefits for smallholders/community members as identified in the text of MR Section 4.4.1. Review of project support documents and site visit interviews substantiate the project is on track to provide long-term, positive well-being benefits that may be identifiable from monitoring results reported to date in MR Section 4.3.1. The long-term, positive well-being benefits described in MR

	Section 4.4.1 as currently presented are not clear on how these have been achieved for the long-term or how they align with the desired long-term impacts identified in PD Section 4.5.2.																											
Clarification Request (CL):	Please clarify the short-term and long-term net positive impacts for the projects, how they align with the desired short-term and long-term impacts identified in the Validated PD, and the progress that has been made to date towards achieving each of these desired impacts.																											
Date Issued:	29 October 2021																											
Project Proponent Response/Actions and Date:	Please find the following chart. Clarifying short-term and long-term net positive impacts for the projects, how they align with the desired short-term and long-term impacts identified in the Validated PD, and the progress that has been made <table><tr><td>Positive Project Impact in MR</td><td>Aligned Exceptional (Gold) Level community impacts identified in section “Short-term and Long-term Community Benefits” of the Validated PD.</td><td>Progress made during this period towards desired impact</td></tr><tr><td>Increased understanding of natural resource management</td><td>1,2,3,4,5,6,8,11,13,15,16,17,18,22</td><td>970 people trained through Carbon Champions</td></tr><tr><td>Improved management capacity by the WMA and local leaders through training</td><td>1,2,3,4,5,6,8,11,12,13,14,16,17,18,20,21,22</td><td>126 Leaders Trained</td></tr><tr><td>Implementation of the RMP</td><td>1,2,3,4,5,8,11,13,14,16,17,18,19,20,21,22</td><td>Implemented</td></tr><tr><td>Solar electricity and radio facilities maintained at the WMA office</td><td>14,21</td><td>Solar and radio maintained</td></tr><tr><td>Protection of rights of non-timber forest products,</td><td>1,3,4,5,8,11,13,16,17,19,21,22</td><td>Rights granted through RMP</td></tr><tr><td>Employment of VGS</td><td>7,11,14,15,16,18,21</td><td>27 employed as village game scouts</td></tr><tr><td>Continued functioning of the Women’s Forums</td><td>11,12,14,16,20,21,23,24</td><td>120 Women members of forum 25 women in leadership positions</td></tr><tr><td>Increased community understanding of natural resource management coupled with improved</td><td>1,2,3,4,5,6,8,11,12,13,14,15,16,17,18,20,21,22</td><td>970 people trained through Carbon Champions 126 Leaders Trained</td></tr></table>	Positive Project Impact in MR	Aligned Exceptional (Gold) Level community impacts identified in section “Short-term and Long-term Community Benefits” of the Validated PD.	Progress made during this period towards desired impact	Increased understanding of natural resource management	1,2,3,4,5,6,8,11,13,15,16,17,18,22	970 people trained through Carbon Champions	Improved management capacity by the WMA and local leaders through training	1,2,3,4,5,6,8,11,12,13,14,16,17,18,20,21,22	126 Leaders Trained	Implementation of the RMP	1,2,3,4,5,8,11,13,14,16,17,18,19,20,21,22	Implemented	Solar electricity and radio facilities maintained at the WMA office	14,21	Solar and radio maintained	Protection of rights of non-timber forest products,	1,3,4,5,8,11,13,16,17,19,21,22	Rights granted through RMP	Employment of VGS	7,11,14,15,16,18,21	27 employed as village game scouts	Continued functioning of the Women’s Forums	11,12,14,16,20,21,23,24	120 Women members of forum 25 women in leadership positions	Increased community understanding of natural resource management coupled with improved	1,2,3,4,5,6,8,11,12,13,14,15,16,17,18,20,21,22	970 people trained through Carbon Champions 126 Leaders Trained
Positive Project Impact in MR	Aligned Exceptional (Gold) Level community impacts identified in section “Short-term and Long-term Community Benefits” of the Validated PD.	Progress made during this period towards desired impact																										
Increased understanding of natural resource management	1,2,3,4,5,6,8,11,13,15,16,17,18,22	970 people trained through Carbon Champions																										
Improved management capacity by the WMA and local leaders through training	1,2,3,4,5,6,8,11,12,13,14,16,17,18,20,21,22	126 Leaders Trained																										
Implementation of the RMP	1,2,3,4,5,8,11,13,14,16,17,18,19,20,21,22	Implemented																										
Solar electricity and radio facilities maintained at the WMA office	14,21	Solar and radio maintained																										
Protection of rights of non-timber forest products,	1,3,4,5,8,11,13,16,17,19,21,22	Rights granted through RMP																										
Employment of VGS	7,11,14,15,16,18,21	27 employed as village game scouts																										
Continued functioning of the Women’s Forums	11,12,14,16,20,21,23,24	120 Women members of forum 25 women in leadership positions																										
Increased community understanding of natural resource management coupled with improved	1,2,3,4,5,6,8,11,12,13,14,15,16,17,18,20,21,22	970 people trained through Carbon Champions 126 Leaders Trained																										

	governance at the local and WMA level improve the sustainability of the natural resource base which the community depends on in the long term		
	Approval of the RMP has granted the community with rights to the crucial grazing area as well as non-timber products	1,3,4,5,8,11,13,16,17,19,21,22	Rights granted/implemented through RMP
	Women's leadership at the WMA level serves as a long-term example to women in the community of the ability to achieve leadership status in the WMA and the project	11,12,14,16,20,21,23,24	120 forum members 25 women in leadership
	Project activities undertaken during this period set the stage for future carbon revenue, which will continue to increase the availability of development and education funds in the long term	2,3,6,9,10,11,13,14,15,16,17,18,21,22	109,891 USD Available to WMA 85,290 USD Sent to project villages
Key: Exceptional (Gold) Level community impacts identified in section "Short-term and Long-term Community Benefits" of the Validated PD. - Improved pasture for livestock, a major benefit for Masai culture - Increase in income generated by the WMA - Food security is improved, increased revenue to WMA and community - Security and sustainability of pastoralist livelihoods - Improved grazing, seasonal management of resources and water availability for livestock and wildlife. Dialogue is established that climate change affects daily life and natural resource management is recognised as both a mitigation and adaptation strategy - Better planning of revenue results in Increased community engagement in the WMA and resilience due to improved management of natural resources - Increased employment opportunities, especially favouring youth			

	8. Improved provision of ecosystem services (medicinal plants, reduced dust levels, reduced erosion, prevention of siltation of water holes and dams) 9. Revenue source for community development 10. Improved quality of life due to revenue expenditure on community-based projects 11. Enhanced well-being 12. Greater community cohesion 13. Increased community resilience 14. Greater stability of governance structures 15. Eliminate poverty through resource ownership creates strong links between addressing climate change and improved economic opportunities 16. Security and sustainability of livelihoods 17. Food security increase 18. Wealth increase 19. Formalization of grazing rights 20. More trust and confidence in leadership and the WMA structure 21. Improved service provision 22. Improved livelihoods 23. Empowerment of women in leadership 24. Increased gender equality in leadership
	(4 February 2022)
Evidence Used to Close CL:	The VVB confirmed MR Section 4.4.1 has been revised to include Table 4.4.2 which provides clarification linking the Exceptional (Gold) level community impacts identified in PD Section 4.5.2 with positive short-term and long-term project impacts identified in the MR, and with quantified results for this period. Based on site visit observations and interviews, review of information summarized in the MR, and review of supplemental documentation provided by the Project Proponent, the VVB concludes monitoring results include the indicators identified by the PD for well-being impacts on smallholder/community members, risks for smallholder/community members, and impacts on women, and that the community monitoring plan was carried out in accordance with the validated PD. The VVB further concludes the monitoring results and site visit observations and interviews substantiate the project generates or is on track to generate short-term and long-term net positive well-being benefits for smallholders/community members. Item closed.
Date Closed:	2 March 2022
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	MR Section 2.3.4 states that information about community costs, risks, and benefits was exchanged and discussed during several points in project development, is discussed by Carbon Champions during project briefings with community members, by

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.	CT and WMA in production of a financial guidelines document, and in bi-annual meetings.
Evidence Used to Assess Conformance:	MR Section 4.1.2 identifies potential negative community impacts along with mitigation measures identified and implemented.
Findings:	MR Sections 2.3.4, 4.1.2, and 4.3, site visit interviews, review of supplementary support documents As noted in Findings for Indicator G3.2, interviews conducted during the site visit determined that community members were largely aware of the project and potential risks and benefits. MR Section 4.1.2 identifies several potential risks that were identified as part of the participatory process along with measures taken to manage these risks. As noted in findings for Indicator CM2.2, site visit observations and interviews substantiate mitigation actions identified as needed have been implemented in accordance with the validated PD. 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. Item closed.
Date Closed:	27 October 2021

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.	PD Section 4.5.4 identifies one marginalized and/or vulnerable community group within the project zone: “Non-cattle owning Masai (people living in poverty)”. MR Section 4.4.2 also identifies “Non-cattle owning Masai (people living in poverty)” as the one community group of concern for being marginalized and/or vulnerable. MR Section 4.4.2 summarizes net positive impacts and the measures taken to ensure access to these benefits by the affected group.
---	--

<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.	
Evidence Used to Assess Conformance:	MR Section 4.4.2, PD Section 4.5.4, site visit observations and interviews
Findings:	The MR provides positive impacts for the one identified potentially marginalized or vulnerable community group. The MR states there are no negative impacts anticipated for this community group, implying a net positive impact. The MR identifies potential concerns for this group but identifies how project impacts alleviate these concerns and provide positive benefits for this group. Review of project documentation, site visit observations, and site visit interviews substantiate the project is generating the opportunities for the net positive benefits on the well-being of poor non-cattle owning Masai through implementation of the RMP and through protection of forests and rights to non-timber products supporting these community members. Item closed.
Date Closed:	27 October 2021

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 multiple benefits impacted specifically women including: • Incorporating women into leadership roles • Implementation of women's forums where women received technical training and economic empowerment The MR states women also benefited from the implementation of the RMP and natural resource management education and governance management trainings.
Evidence Used to Assess Conformance:	MR Section 4.4.3 and 4.3.1, site visit observations and interviews
Findings:	MR Section 4.4.3 provides multiple examples of how women are reported as benefiting from the project.

	MR Section 4.3.1 provides summaries from monitoring of the some of the reported benefits to women from the project. Site visit observations and interviews substantiate the involvement of women in the WMA, in women's groups, and in leadership training. Site visit interviews identified the belief that these communities are still part of a strongly patriarchal society with relatively few women yet in leadership positions. Review of project support documents and site interviews substantiate that progress is being made in gender equality and that more women are participating in or influencing decision making. The overall determination is that the project is making progress on generating net positive impacts on women. Item closed.
Date Closed:	27 October 2021
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.	The design and implementation of a benefit sharing mechanism described in MR Section 4.4.4 is identical to that outlined in the validated PD Section 4.5.6.
Evidence Used to Assess Conformance:	MR Section 4.4.4, PD Section 4.5.6, review of supplemental financial documentation, site visit interviews
Findings:	Review of the MR notes that the project appears to have implemented a participatory mechanism for sharing benefits within the community in accordance with the validated PD. Support documents provided do not appear to clearly demonstrate the allocation of the percentages identified in PD Section 4.5.6 or MR Section 4.4.4.
Non-conformance Request (NCR):	Please provide documentation that clearly demonstrates the benefit sharing mechanism has been

	implemented according to the project's validated design.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	Documentation provided that demonstrates the benefit sharing mechanism has been implemented, this includes transfers from CT to the WMA, a WMA report on its spending across categories, village minutes which include receipts for funds dispersed to villages by the WMA as part of the benefit sharing, and a summary spread sheet that also demonstrates how allocation fits within the projects benefit sharing mechanism. (4 February 2022)
Clarification Request (CL):	The VVB has reviewed the supplemental documentation provided by the Project Proponent. The statements and receipts provided to the VVB substantiate the benefit sharing mechanism between CT and the WMA has been implemented in accordance with the overall contracted percentage split between the two entities. However, the VVB noted a discrepancy for the allocation percentages reported in supporting documentation compared to the percentages stipulated in the validated PD for the WMA funds allocated among the Capital Fund, Trust Fund (including split between community projects and fixed deposit percentages), and Operations Fund compared to the percentages stipulated for each of these funds in the validated PD. Please provide clarification as appropriate to clarify the discrepancy noted in the funding percentages reported as allocated during this period among the Capital Fund, Trust Fund (including split between community projects and fixed deposit percentages), and Operations Fund compared to the percentages stipulated for each of these funds in the validated PD. Please provide additional documentation as appropriate to demonstrate how the allocations made among the three Funds this period are in compliance with the WMA Regulation 2012 cited in the PD.
Date Issued:	2 March 2022
Project Proponent Response/Actions and Date:	Clarification provided in the form of an updated budget fixing the discrepancy for the allocation percentages reported in supporting documentation ("Makame WMA Spending (2019-2021)") compared to the percentages stipulated in the validated PD.

	There were two mistakes previously. WMA payments for education were considered jointly with trainings, while educational opportunities for community members are community benefits (trust) while work trainings for the WMA are operations costs. Secondly the percent was calculated against all project revenue (including the district shares) and not out of the funds the WMA is concerned to be required to ensure benefit sharing on. With these mistakes fixed the percentage are now in line with the PD and Regulations; Trust: 53% Operations 25% Capital 22%. With the caveat that no savings were established under trust due to use as “buffer for contingency, emergency” on community projects as stipulated in the regulations.
Evidence Used to Close CL:	The VVB has reviewed the supplemental documentation provided by the Project Proponent. The VVB determined that the supplemental documentation and the additional clarification regarding the correction of the two mistakes identified in the previously provided supplemental documentation and substantiates that the project is in compliance with the WMA Regulation 2012 cited in the PD.
Date Closed:	14 April 2022
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 through 2017. MR Section 2.3.4 states that information about community costs, risks, and benefits was exchanged and discussed during several points in project development, is discussed by Carbon Champions during project briefings with community members, by CT and WMA in a financial guidelines document, and in bi-annual meetings.
Evidence Used to Assess Conformance:	PD Section 4.5.7, MR Section 2.3.4, supplemental support documents, site visit interviews
Findings:	This item was addressed by the validated PD and is not identified as an item for continued verification by instructions in the Monitoring Report template or the Verification Report template. Review of minutes from bi-annual meetings along with site visit interviews substantiate that predicted and actual benefits, costs,

	and risks continue to be communicated to community members and community members are provided a forum to seek additional understanding. Item closed.
Date Closed:	27 October 2021

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 consistent with 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 project as primarily governed and implemented by the WMA administration in participation with CT. The MR also outlines the involvement of the District Government, Village Councils, various committees, and other project partners. Site visit interviews substantiate the effective participation of community members in committees and participatory meetings for developing the WMA RMP 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. Item closed.
Date Closed:	27 October 2021

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:	Site visit interviews substantiate, as also demonstrated by meeting attendee rosters and agendas, that the project has implemented and held training on good governance for the villages. Site visit observations and interviews substantiate, as also demonstrated by training logs and other supplemental documentation, the project has provided for professional training and certification of the VGS. Site visit interviews substantiate the project has hired staff who interact with the communities to assist them as needed. 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. Site visit interviews substantiated that it was clear that CT can suggest things they believe would be good for the communities, but the communities make the decisions on projects and priorities for themselves. Item closed.
Date Closed:	27 October 2021

Biodiversity Section

B1 Biodiversity Without-Project Scenario

Indicator B1.1 - Describe biodiversity within the Project Zone at the start of the project and threats to that biodiversity, using appropriate methodologies.	This is a validation indicator that cannot change once the project has been initiated.
Evidence Used to Assess Conformance:	PD Section 5.1.1
Findings:	This indicator was addressed in the validated PD and does not need to be re-evaluated during verification. Item closed.
Date Closed:	23 September 2021
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:	PD Section 5.1.2 identifies the biodiversity HCV species identified for the project zone at the start of the project.

a. Globally, regionally or nationally significant concentrations of biodiversity values; i. protected areas¹⁰⁸ ii. threatened species¹⁰⁹ 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. Identify the areas that need to be managed to maintain or enhance the identified HCVs.	HCVs established during validation include 8 threatened mammal species, 6 threatened bird species, and two endemic bird species.
Evidence Used to Assess Conformance:	PD Section 5.1.2, MR Section 5.5.1 and 6
Findings:	This indicator was addressed in the validated PD. The MR does not provide any additional information regarding new biodiversity HCVs within the project zone not addressed in the PD. Item closed.
Date Closed:	27 October 2021

Indicator B1.3 - Describe how the without-project land use scenario would affect biodiversity conditions in the Project Zone.	PD Section 5.1.3 describes the “without-project scenario”.
Evidence Used to Assess Conformance:	PD Section 5.1.3
Findings:	This is a Validation indicator. The without-project land use scenario does not need to be re-examined during verification
Date Closed:	27 October 2021

B2 Net Positive Biodiversity Impacts

Indicator B2.1 - Use appropriate methodologies to estimate changes in	MR Section 5.1.1 provides numeric data but no analysis for several species for a table entitled
--	---

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.	“Occupancy” and a table entitled “Density”, with different mix of species reported for each table. Both tables refer to “Occupancy results for MR 2021.docx” for Justification of Change.
Evidence Used to Assess Conformance:	MR Section 5.1.1, PD 5.2.1, Makame Savannah REDD Biodiversity Monitoring Plan (8 th May 2016),
Findings:	Instructions for the CCB/VCS Monitoring Report Template for Section 5.1.1 are: Complete the table below to describe all the changes in biodiversity resulting from project activities under the with-project scenario in the project zone during this monitoring period. Impacts must include all those identified in the project description and any other unplanned impacts. Explain and justify key assumptions, rationale and methodological choices. Provide all relevant references. Copy and paste the table as needed. The information provided in MR Section 5.1.1 does not include all impacts identified in PD Section 5.2.1. Instructions for the CCB/VCS Monitoring Report Template for completing the table rows in Section 5.1.1 for Monitored Change are: Identify predicted and actual, positive and negative, direct or indirect changes that have occurred as the result of project activities that have resulted in quantitative or qualitative changes. The Monitored Changes reported in MR Section 5.1.1 do not provide the required information. Instructions for the CCB/VCS Monitoring Report Template for completing the table rows in Section 5.1.1 for Justification of Change are: Describe the factors contributing to the change and methods and assumptions used to estimate or document the change. The Justifications of Change for both tables in MR Section 5.1.1 state: See “Occupancy results for MR 2021.docx” The auditor does not have a copy of the referenced document to review.

Non-conformance Request (NCR):	Please complete MR Section 5.1.1 in compliance with Monitoring Report Template instructions and provide the required monitoring results and assessment. Please provide additional supporting documentation to support the monitoring results and assessment, including any referenced documents.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	The “Occupancy results for MR 2021.docx” and accompanying table have been added to the dropbox folder for review. Population trends and justification of change has been added to Section 5.1.1 of the MR. (4 February 2022)
Clarification Request (CL)	The VVB has reviewed the additional information provided by the Project Proponent and determined the nonconformance was addressed through presentation of estimated biodiversity changes for the species identified in the validated PD as the biodiversity elements to be used for assessing biodiversity changes. However, additional clarification is required. The validated PD identifies six target species as biodiversity elements, and for each of these six the validated PD provides the estimated change(s) (population remains stable or increases) and predicted justification for changes (project activities predicted to contribute to change). MR Section 5.1.1 presents these biodiversity elements in various combinations for reporting: • Changes identified for populations for 3 of the 6 biodiversity elements (elephant, lion, leopard) are assessed and reported through use of occupancy modeling. • Changes identified for populations for lion and leopard are also assessed and reported again through use of density analysis, along with a third biodiversity element (target species), African wild dog, and three additional species, cheetah, spotted hyena, and striped hyena. • Changes identified for the remaining two biodiversity elements, beisa oryx and giraffe, are assessed and reported through use of presence/absence analysis.

	The MR is not clear in all cases how the conclusions drawn for the changes reported in biodiversity are supported by the data provided. Please provide clarification as appropriate within MR Section 5.1.1 for 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 based on clearly defined and defensible assumptions.
Date Issued:	2 March 2022
Project Proponent Response/Actions and Date:	Clarification provided in within MR Section 5.1.1 for 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 based on clearly defined and defensible assumptions to make clear in all cases how the conclusions drawn for the changes reported in biodiversity are supported by the data provided.
Evidence Used to Assess Conformance:	The VVB reviewed the updated MR and noted the following. The information in the table for the African Wild Dog appears to refer to lions. Additionally, many of the added tables are currently unreadable in the MR's current form. The VVB also noted that the MR is missing subsections. Please update the MR following the required VCS/CCB Template and ensure the entire document is readable.
Date Issued:	14 April 2022
Project Proponent Response/Actions and Date:	The table for wild dog has been corrected and no longer refers to lion. The template has been updated to address formatting issues.
Evidence Used to Assess Conformance:	The VVB reviewed the updated MR and confirm the changes to the MR have been made. This item is closed.
Date Issued:	20 April 2022
Indicator B2.2 - Demonstrate that the project's net impacts on biodiversity in the Project Zone are positive, compared with the	MR Section 5.1.3 states that the degradation of habitat that existed prior to project initiation in 2016 includes those described in sections of the PD, and that the project was designed to implement the WMA RMP

biodiversity conditions under the without-project land use scenario (described in B1).	which focuses on the protection and conservation of natural resources. PD Section 5.1.3 states that without effective implementation of the WMA RMP and component anti-poaching and habitat protection activities, abundance and diversity of game species and woodland and scrub matrix-dependent species in the project area is expected to decrease.
Evidence Used to Assess Conformance:	MR Section 5.1.3, PD Section 5.1.3, site visit observations and interviews with VGS, supplemental support data
Findings:	Site visit observations and review of supplemental support data, together with interviews with VGS substantiate the implementation of the components of the WMA RMP that provide positive impacts on biodiversity compared to the without-project scenario. Habitat protection activities and anti-poaching and anti-encroachment patrols are substantiated as having positive impacts during the monitoring period. By decreasing threats to fauna, and improving landscape connectivity, it is reasonable to assume that the project's net impact on biodiversity is positive. Item closed.
Date Closed:	28 October 2021

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 identifies the main threats to megafauna in this landscape stem from habitat fragmentation and loss of landscape connectivity. PD Section 5.2.2 identifies successful implementation of the resource management plan by Makame WMA as the means mitigate potential negative impacts on biodiversity, but does not identify any negative impacts caused or anticipated to be caused by project implementation.
Evidence Used to Assess Conformance:	Site visit observations and interviews substantiated the project is not expected to result in negative biodiversity impacts that would require mitigation. Site visit observations and interviews substantiated the development and implementation of the WMA RMP that clearly delineate the resource areas and protections within the project zone. Implementation of the WMA RMP is an action taken in accordance with the actions identified in the validated PD.

	Item closed.
Date Closed:	28 October 2021

Indicator B2.4 - Demonstrate that no High Conservation Values (identified in B1.2) are negatively affected by the project.	MR Section 5.1.4 states that there were no documented or recorded instances of negative impacts to HCVs as a result of project activities that implemented the Makame RMP through this REDD project.
Evidence Used to Assess Conformance:	Section 5.1.4 of the MR, site visit observations and interviews, review of Game Hunting Permits
Findings:	Instructions for the CCB/VCS Monitoring Report Template for Section 5.1.4 are: Demonstrate that no HCVs related to biodiversity in the project zone have been negatively affected by the project. MR Section 5.1.4 states that increased protection and implementation of the Makame RMP through the REDD project has not created any negative impact to biodiversity or HCVs covered by the community well-being. PD Section 5.2.4 identifies 6 HCV mammal species projected by the project that would be monitored out of the 7 HCV mammal species identified in PD Section 5.1.1 as recorded within Makame WMA, and out of the 8 HCV mammal species identified in PD Section 5.1.2 as recorded within the project area. A review of Game Hunting Permits during the site visit substantiated that hunting permits were not issued under the WMA RMP for these 6 HCV mammals within the WMA areas where hunting is permitted, nor for the other HCV mammals listed in the validated PD as recorded in the Makame WMA or project area. Site visit interviews with VGS substantiated no HCV species were negatively affected by the project. Item closed.
Date Closed:	28 October 2021

Indicator B2.5 - Identify all species used by the project and show 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.	MR Section 5.1.5. states that “no invasive species currently present a threat in this landscape.”
---	---

Evidence Used to Assess Conformance:	MR Section 5.1.5, PD Section 5.2.5, site visit observations and interviews.
Findings:	MR Section 5.1.5 restates PD Section 5.2.5: “No invasive species currently present a threat in this landscape.” Instructions for the CCB/VCS Monitoring Report Template for Section 5.1.5 are: Demonstrate that no known invasive species have been introduced into any area affected by the project and that the population of any invasive species has not increased as a result of the project. The statement provided in MR Section 5.1.5 does not provide the demonstration required by the MR Template for verification. PD Section 5.2.5 does not provide a clear statement regarding whether invasive species have been introduced into any area affected by the project area or whether any known invasive species occur within the project area and could be affected by the project. The conclusion reached in the MR regarding invasive species may be drawn through indirect means from information reviewed in other portions of the MR. Site visit observations and interviews substantiate the project is focused on resource conservation activities through implementation of the WMA RMP and no plant species are grown for introduction or planned to be introduced in the project area. Therefore, the auditor can conclude no known invasive species have been introduced by the project or expected to have increased as a result of the project.
Clarification Request (CL):	Please provide clarification in MR Section 5.5.1 to more clearly provide the information required by the MR Template instructions.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	Clarification provided in MR Section 5.5.1 to clearly state invasive species have not been introduced into any area affected by the project area and that no invasive species within the project are affected by the project. (4 February 2022)
Evidence Used to Close CL:	The VVB confirmed MR Section 5.1.5 has been revised to provide clarification that no known invasive species have been introduced into any area affected by

	the project and that the population of any invasive species has not increased as a result of the project. Item closed.
Date Closed:	2 March 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 that "the project is based on the WMA resource plan and did not use any non-native species."
Evidence Used to Assess Conformance:	MR Section 5.1.6, PD Section 5.2.6, site visit observations and interviews
Findings:	Site visit observations and interviews substantiate the development and implementation of the WMA RMP which dictates the legally enforceable land uses within the project zone. Although the MR states that the project did not use any non-native species, the WMA RMP does not preclude use of crop species and livestock species that may not be native to 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:	28 October 2021

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 for non-academic uses.
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:	28 October 2021

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.	MR Section 5.1.8 states “no agricultural inputs were used.”
Evidence Used to Assess Conformance:	MR Section 5.1.8, PD Section 5.2.9, site visit observations and interviews
Findings:	Site visit observations and interviews substantiate the project is focused on resource conservation activities through implementation of the WMA RMP and no plant species are grown for introduction or planned to be introduced in the project area. No actual or planned use of agricultural inputs was identified for the project area. Item closed.
Date Closed:	28 October 2021

Indicator B2.9 - Describe the process for identifying, classifying and managing all waste products resulting from project activities.	PD Section 5.2.10 states that no waste products are generated by the implementation and operation of this project.
Evidence Used to Assess Conformance:	PD Section 5.2.10
Findings:	This indicator was addressed in the validated PD. The MR does not identify any changes to the information presented in the PD. Item closed.
Date Closed:	28 October 2021

B3 Offsite Biodiversity Impacts

Indicator B3.1 - Identify potential negative impacts on biodiversity that the project activities are likely to cause outside the Project Zone.	MR Section 5.2.1 states there are no negative offsite biodiversity impacts.
Evidence Used to Assess Conformance:	MR Section 5.2.1, PD Section 5.3.1, site visit observations and interviews
Findings:	The statement in MR Section 5.2.1 that there are no negative offsite biodiversity impacts is consistent with the statement validated in PD Section 5.3.1 that there are no known negative offsite biodiversity impacts. Site visit observations and interviews did not identify any negative offsite biodiversity impacts. Item closed.
Date Closed:	28 October 2021

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 there are no negative offsite biodiversity impacts.
Evidence Used to Assess Conformance:	MR Section 5.2.1, PD Section 5.3.1, site visit observations and interviews
Findings:	The statement in MR Section 5.2.1 that there are no negative offsite biodiversity impacts is consistent with the statement validated in PD Section 5.3.1 that there are no known negative offsite biodiversity impacts. Site visit observations and interviews did not identify any negative offsite biodiversity impacts. Based on no known negative offsite biodiversity impacts from the project, no mitigation measures were identified as warranted. Item closed.
Date Closed:	28 October 2021

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.	MRA Section 5.2.2 states the WMA provides an area of protection for large mammals to disperse during the wet season. The MR states these mammals spend the dry season in areas like the two National Parks in the region where they are protected, but when rain comes, they migrate to areas where they may not necessarily have formal protection. The MR also identifies Makame as forming a large part of the Tarangire-Manyara ecosystem and represents "a critical habitat for enigmatic megafauna and endemics species of birds."
Evidence Used to Assess Conformance:	MR Section 5.2.1 and Section 5.2.2, Findings for B3.1 and B3.2, PD Section 5.3.2, site visit observations and interviews.
Findings:	Findings for B3.1 and B3.2 concluded there were no negative offsite biodiversity impacts from the project and thus no mitigation was warranted. The explanation provided in MR Section 5.2.2 regarding the Makame WMA providing a protected area for dispersal of large mammals during the rainy season demonstrates the net positive impacts on biodiversity outside the project zone.
Opportunity for Improvement (OFI):	An opportunity for improvement was identified by clarifying what is meant by Makame representing a critical habitat for "enigmatic" megafauna. Item closed. The proponent is free to respond to OFIs if desired, but no corrective actions are required.

Date Closed:	28 October 2021
--------------	-----------------

B4 Biodiversity Impact Monitoring

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 impacts identified in the project's causal model related to biodiversity (described in G1.8).	PD Section 5.4.1 outlines the biodiversity monitoring plan. A separate biodiversity monitoring plan document was produced, and a copy was provided to the auditor as a supplemental support document for use during this verification. The biodiversity monitoring plan framework summary table is provided in MR Section 5.3.1.
Evidence Used to Assess Conformance:	MR Section 5.3.1, PD Section 5.4.1, Makame Savannah REDD Biodiversity Monitoring Plan (8 th May 2016), supplemental documents/data
Findings:	Information presented in MR Section 5.3.1 regarding dates, frequency, and sampling methods are generally consistent with the project's validated PD and the BMP. Minor clarifications appear to be provided for frequency of monitoring/assessing forest cover change for frequency of camera trapping, resulting in frequency of monitoring for these activities identified as at least or more frequent than identified in the PD or BMP. Support documents, site visit observations, and site interviews substantiate monitoring has been carried out in accordance to the PD for the assessment of forest cover change. Ground count surveys for annual monitoring of mammal populations in the project area appears to have taken place, but the PD and BMP are lacking the referenced map that identifies the five transects to have been surveyed. Camera trapping is clarified as occurring every 10 years in MR Section 5.3.1, rather than specified only for the initial baseline as in the PD and BMP. Two activities are identified by the PD and BMP for monitoring of total mammal species in the project area: camera trapping and wet season occupancy survey. Camera trap surveys were determined to not be a requirement for this monitoring and verification period. The wet season occupancy

	survey appears to have been conducted, with results reported in an Appendix to the MR. Results for all species reported for sampling do not appear to be clearly supported by the data provided in the MR.
Clarification Request (CL):	Please provide copies of support documentation, including map of the transects, for the annual ground count surveys of mammal populations and the wet season occupancy survey. Please include any supporting information that can be used to substantiate the accuracy of the results reported.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	The map showing the location of transects is now in the biodiversity section of the MR. section 5.3.1. Camera trapping occurred as a single exercise in the first monitoring period (September – December 2017) as stated in table 5.4.1. of the PD, this exercise was done to establish a baseline for the presence of mammal species. Camera trapping occurring every 10 years has been removed from the monitoring report to be consistent with the PD and BMP. Mammals are surveyed annually through two separate exercises; 1. ground counts and 2. occupancy modelling as shown in Table 5.4.1 of the PD. The two methodologies are used to capture all indicator species across the landscape with occupancy modelling focusing on Elephant and large carnivores as stated in the PD. This is due to the nature of these species being difficult to observe during ground counts. The data for ground counts and occupancy modelling is provided. Table showing ground count results has been added to MR 5.1.1. Supporting data is provided. (4 February 2022)
Clarification Request (CL):	The VVB confirmed clarification has been provided through provision of the map depicting the location of transects. Information reported as added to MR 5.1.1 does not appear to provide information on the index of abundance for all mammal species through the indicator “Species presence and abundance” identified by PD Section 5.4.1 or Makame BMP Section 7. However, documentation provided by the Project

	Proponent includes data for the annual ground count surveys that provide results for all mammal species documented during each annual biodiversity monitoring event. The VVB reviewed the data provided and concludes that the provided data and site visit interviews substantiate dates, frequency, sampling methods used were in accordance with the validated project description and BMP. Although the results of monitoring for ground surveys presented in MR Section 5.3.1 only refer to HCV trigger species and not all mammal species, which is the indicator identified by the biodiversity monitoring plan, the instructions for the MR Template only recommend and do not require the full results and evaluation of all monitoring. Item closed.
Date Closed:	2 March 2022
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 references the BMP as identifying the HCV indicator variables to be monitored. BMP Section 3 identifies 6 HCV mammal species to be tracked by the monitoring plan. The same 6 HCV mammals are identified in PD Section 5.5.1, and The monitoring plan aims to monitor populations of HCV mammals through ground count surveys, camera trapping, and wet season occupancy surveys.
Evidence Used to Assess Conformance:	MR Section 5.3.1, PD Section 5.4.1 and 5.5.1, Makame Savannah REDD Biodiversity Monitoring Plan (8 th May 2016), supplemental documents/data
Findings:	HCV species are included within the BMP and auditor findings for this verification period for the biodiversity impact monitoring are provided in the findings for Indicator B4.1. MR Section 5.3.1 states the “results of ground survey methodology show presence in all year of all target (trigger) species.” Target/trigger species were identified in the PD as the 6 HCV mammal species selected for monitoring. Results provided in the MR do not support the presence of all 6 of these species in each year of the monitoring period. PD Section 5.4.1 identifies occupancy modeling to be conducted for the

	6 target HCV mammal species. The occupancy modeling reported in MR Section 5.3.1 and MR Section 6 do not provide occupancy modeling results for all 6 target HCV species.
Clarification Request (CL):	Please provide clarification for the results of all the HCV target species identified in the validated PD and BMP for monitoring. Please include any supporting information that can be used to substantiate the accuracy of the results reported.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	As per response to B4.1. data is now included in the MR section 5.1. showing the presence of all 6 HCV indicator mammal species. Data sources are also provided. (4 February 2022)
Evidence Used to Close CL:	The VVB has confirmed the supporting data provided by the Project Proponent identifies each of the six HCV target species was documented from the project zone during this monitoring period. The Project Proponent has provided clarification for occupancy modeling results for the trigger species. Item closed.
Date Closed:	2 March 2022

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.	MR Section 5.3.2 states the biodiversity monitoring plan and results of the monitoring were translated and disseminated to the WMA. The MR states the camera trap report can be accessed online and provides a link to a Facebook site, but the link took the auditor to a 2108 posting by the Wildlife Conservation Society Tanzania Program, and not to a report.
Evidence Used to Assess Conformance:	MR Section 5.3.2, PD Section 5.4.2, Biodiversity Monitoring Plan, supplemental documents provided to auditor, site visit interviews and observations
Findings:	Site visit interviews and review of supplemental documents substantiate that the monitoring plan and previous monitoring results have been posted and distributed to the communities. Site visit interviews indicated that in general community members were not aware of the monitoring results for the period under verification, but site visit observations and interviews with WMA and Village Council representatives determined that copies of the summary for this period's MR were distributed and the auditor saw a copy in the WMA office. Please see the

	Opportunity for Improvement noted for Indicator CM4.3. Review of the online Verra project page confirmed that a project summary, in Swahili, is available on the internet and was posted on 4 August 2021: https://registry.terra.org/app/projectDetail/CCB/1900 Review of supplemental support documents, along with site observations and site interviews, substantiate the MR, and a summary of the monitoring results in Swahili, were disseminated in accordance with the validated PD. Item closed.
Date Closed:	28 October 2021

GL3 Exceptional Biodiversity Benefits

Indicator GL3.1 - Demonstrate that the Project Zone includes a site of 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	Information demonstrating compliance with requirements for Indicator GL3.1 was validated at the time of the PD validation. PD Section 5.5.1 identifies 6 HCV species that would have been validated as meeting the criteria for GL3.1. For reference for verification of other indicators, these include one IUCN-listed Endangered (EN) species, and five IUCN-listed Vulnerable (VU) species. • PD Section 5.5.1 identifies African Wild Dog as the IUCN-designated Endangered species. • PD Section 5.5.1 identifies Giraffe, African Elephant, Beisa Oryx, African Lion, and Leopard as the IUCN-designated Vulnerable species that meet the required criteria.
---	--

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.	
Evidence Used to Assess Conformance:	PD Section 5.5.1
Findings:	Documentation used to substantiate these four species meet the required criteria was not provided to the auditor for the verification. However, this is a validation item addressed by, and at the time of, the validation of the PD. This information is included here for reference for other findings related to the Trigger Species established for the project. Item closed.
Date Closed:	29 October 2021

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 Sections 5.5.2 and 5.5.1
Findings:	Documentation used to substantiate the population trends for each of the four Trigger species was not provided to the auditor for the verification. However, this is a validation item addressed by, and at the time of, the validation of the PD. Item closed.
Date Closed:	29 October 2021

Indicator GL3.3 - Describe measures needed and <i>taken to</i>	MR Section “5.5.1” contains tables for all 6 trigger species identified in the validated PD. These
---	--

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.	populations are reported as tracked annually through surveys and occupancy counts.
Evidence Used to Assess Conformance:	MR Section “5.5.1”, PD Section 5.5.2, site visit observations and interviews
Findings:	MR Section “5.5.1” identifies With-project Scenarios as protected habitat through updating and implementation of the WMA RMP and draws conclusions on population trends for the 6 HCV Trigger Species. Each trigger species description refers to Section 5.1.1 for details. However, Section 5.1.1 only presents information on 4 of the 6 species. Site visit observations and interviews substantiate implementation of the WMA RMP and the anti-poaching and anti-encroachment benefits provided by VGS patrols are appropriate measures taken that should maintain or enhance the population status of each trigger species in the project zone and reduce threats to them. The MR has a formatting issue that appears to have inadvertently re-assigned section numbers starting with “5.5” within what should be identified as Section 5.4.1 per the MR Template. This formatting issue should be corrected so the information is presented in the correctly assigned section number per the MR Template.
Clarification Request (CL):	Please take measures to correct the formatting issue with section numbers within Section 5.4. Please provide clarification with this section for Trigger Species Population Trends and provide supporting documentation used to support the population trend conclusions presented.
Date Issued:	29 October 2021
Project Proponent Response/Actions and Date:	The formatting issue has been resolved. The extra section header was removed. During the occupancy modeling in 2020, no oryx were spotted and therefore there is no occupancy data for these two species. Population trends were added to section 5.1.1, which is referenced in section 5.4.1.

	(4 February 2022)
Clarification Request (CL):	The VVB has reviewed the supporting documentation provided by the Project Proponent and has concluded the documentation substantiates the measures undertaken by the project in the Project Zone through implementation of the resource management plan by the WMA, including deployment of game rangers, has reduced threats to the trigger species. One statement in MR Section 5.4.1 requires clarification; the statement regarding oryx recorded by ground counts in all years 2016-2021 appears to conflict with the response provided to the CL as well as the statement in MR Section 5.1.1 that beisa oryx was not recorded in 2020. Please clarify this potential discrepancy.
Date Issued:	2 March 2022
Project Proponent Response/Actions and Date:	This discrepancy was due to a typo of incorrect information. Section 5.4.1. now reflects the accurate information.
Evidence Used to Close CL:	The VVB reviewed Section 5.4.1 of the MR and confirmed it was appropriately updated and now reflects the accurate information. Item closed.
Date Closed:	13 April 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 maintain or enhance the population status of Trigger species.	PD Section 5.5 states that the project “will monitor 6 species of threatened bird species, 2 species of endemic bird and 8 species of threatened mammal, including charismatic landscape megafauna” and references PD Section 5.4. PD Section 5.4 and subsection include a summary of the biodiversity monitoring plan, which includes HCV species. This full range of species referenced in PD Section 5.5 does not appear to be covered by the monitoring plan outlined in PD Section 5.4.1 or in the BMP. PD Section 5.5.2 identifies 6 mammal species as the Trigger Species. For reference, PD Table 5.4.1 and MR Section 5.3.1 identify indicators for biodiversity monitoring, which would include the Trigger Species, as: • reduction of deforestation within the project area, • species presence and absence, • relative abundance index of indicator species, and
--	---

	• dung for elephant and spoor for large carnivores and sightings for all mammal species.
Evidence Used to Assess Conformance:	MR Sections “5.5.1”, 5.3.1, and 5.1.1, MR Section 6/Appendices, PD Sections 5.4.1 and 5.5.2, Biodiversity Monitoring Plan, site visit observations and interviews
Findings:	MR Section “5.5.1” identifies With-project Scenarios as protected habitat through updating and implementation of the WMA RMP and draws conclusions on population trends for the 6 HCV Trigger Species based in part on reported monitoring data for some of the Trigger Species. Each trigger species description refers to Section 5.1.1 for details. However, Section 5.1.1 only presents information on 4 of the 6 species. MR Section 5.3.1 states the “results of ground survey methodology show presence in all year of all target (trigger) species.” Target/trigger species were identified in the PD as the 6 HCV mammal species selected for monitoring. Results provided in the MR do not support the presence of all 6 of these species in each year of the monitoring period. PD Section 5.4.1 identifies occupancy modeling to be conducted for the 6 target HCV mammal species. The occupancy modeling reported in MR Section 5.3.1 and MR Section 6 do not provide occupancy modeling results for all 6 target HCV species. Closure of this finding is pending resolution of the findings for Indicator B4.2 and GL3.3.
Clarification Request (CL):	This item was pending closure of findings for B4.2 and GL3.3.
Date Issued:	
Project Proponent Response/Actions and Date:	Closure of previous findings in indicators B4.2. and GL3.3. which show the presence of Oryx and Giraffe are now included see B. 4.1. (4 February 2022)
Evidence Used to Close CL:	The VVB has reviewed the clarifications provided and the supplemental data provided by the Project Proponent. The VVB determined the monitoring results include the identified indicators of population trends of each trigger species and threats to trigger species. Based on the data provided and results of site visit observations and interviews, the VVB concludes

	implementation of the resource management plan by the WMA, including deployment of game rangers, is a measure that is demonstrating effectiveness at maintaining or enhancing the population status of the identified trigger species. Item closed.
Date Closed:	2 March 2022

Validation/Verification Report Requirements For Public Comment Period

CCBA 30 Day Public Comment Period Dates:	14 June 2021 to 14 July 2021
Please describe all ways in which the 30 day comment period was publicized, especially in regard to local stakeholders. Supply copies (newspaper ads, emails, etc.) when possible.	The 30-day comment period was publicized on Verra's website, through formal letters sent to the villages and stakeholders.
How many comments were received?	Via CCBA Website: none Via local stakeholder meetings/direct contacts: none
Supply copies of all comments submitted to the auditors, if any were received during the comment period.	No comments were reported as received or provided to VVB.
Respond to all comments appropriately, and show whether these comments caused modifications in some aspect of the project or PDD.	N/A - no comments received.