

Makame Savannah REDD Project CCB & VCS Verification Report



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CCB Standards version	3.1
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Summary:

Aster Global Environmental Solutions, Inc., (herein referred to as Aster Global or the VVB) was contracted by Carbon Tanzania on February 17, 2024, to conduct the fourth monitoring period verification (VCS and CCB: 27 April 2022 to 26 April 2023) of the Makame Savannah REDD Validated Project Description (PD) [dated 18 September 2020 V3.0 but since updated to V4.0 and dated 26 August 2024]. 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).

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). The verification objective is to ensure the validated project design documentation has been implemented in compliance with CCB Standards (Third Edition).

The scope of the verification followed Section 4.3.4 of ISO 14064-3, and methods included assessment of the GHG project implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. 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 33 VCS findings and 26 CCB findings. VCS and CCB findings are included in Appendix 4.

A risk-based approach was used to guide the verification and reach a reasonable level of assurance that no errors, omissions, nor misrepresentations resulting in a material misstatement have

occurred. The materiality threshold dictated by the project size was 1%. All findings were satisfied to a reasonable level of assurance.

After completion of a site inspection and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0007), and the validated Project Design Documentation (PD). Aster Global confirms The Makame Savannah REDD project 4th Monitoring Report (Version 3.0, dated 15 November 2024) 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 3.0, dated 15 November 2024) 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 the net emissions or removals of 314,197 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2022 – 26 April 2023 – 1 year). This value is gross of the 21% (76,172 tCO₂e) buffer withholding based on the non-permanence risk assessment tool and uncertainty deduction. This results in 214,080 t CO₂e of credits eligible for issuance as VCUs.

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1 INTRODUCTION

1.1 Objective (VCS, 4.1; CCB Program Rules, 4.2)

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 (VCS, 4.1; CCB Program Rules, 4.2)

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

Baseline Scenario	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	Above-Ground Merchantable Tree (included) Below-Ground Merchantable Tree (included) Deadwood (included) Litter (excluded) Soil Organic Carbon (excluded) Harvested Wood Products (excluded) Biomass Burning (included) Fossil Fuel Combustion (included) Use of Fertilizers (included)
GHG Type	CO ₂ , CH ₄ , N ₂ O
Time Period (start date, crediting period, monitoring period)	Project Commencement Date: 27 April 2016 Reporting Period Start Date: 27 April 2022 Reporting Period End Date: 26 April 2023 Crediting Period: 30 years
Project Boundary/ Size	Northern part of Makame Wildlife Management Area Kiteto District, Northern Tanzania (104,065 hectares)

The criteria followed the validation guidance documents provided by VCS located at: <https://verra.org/programs/verified-carbon-standard/vcs-program-details/>. These documents include the following:

- VCS Program Guide (v4.4. 29 August 2023)
- VCS Standard (v4.7, 16 April 2024)
- VCS Program Definitions (v4.5. 16 April 2024)
- AFOLU Non-Permanence Risk Tool (v4.2, 3 May 2024)
- Program Validation and Verification Manual (v3.2, 19 October 2016)
- VM0007 – REDD Methodology Modules (REDD-MF, v1.5)
- VCS and CCB Templates
- 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)
- Validated PD and previous monitoring reports (VCS and CCB)

1.3 Level of Assurance (VCS, 4.1; CCB Program Rules, 4.2)

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

1.4 Summary Description of the Project (VCS, 4.1; CCB Program Rules, 4.2)

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 (VCS, 4.1; CCB Program Rules, 4.3.1)

For VCS/CCB verifications, Aster Global maintains an experienced internal staff of Lead Verifiers, in addition to Certified Foresters, Registered Professional Foresters, The Wildlife Society Biologists, M.S. Forest Biometricians, Remote Sensing/GIS Specialists, and VCS-approved AFOLU Experts in IFM, REDD, and WRC categories. Direct employees of Aster Global conducted all desktop verification activities. Aster Global completed all calculation/modelling review in-house with our team of forest biometricians, foresters, and GIS/remote sensing specialists. Aster Global has been involved in over 68 VCS verifications and 36 CCB verifications, including 27 methodology assessments. All Aster Global staff involved in the verification audit have ecological, biodiversity, natural resources, and forestry background to assess the requirements. During the site visit, the Aster Global team added a local translator to ensure that the project team was able to demonstrate proficiency in the relevant local language.

2.2 Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1)

The verification team assessed the Project's compliance with VCS Standard Version 4.7, CCB Third Edition, and all associated updates, the selected methodology (VM0007), and the validated PD. The verification team assessed the Greenhouse Gas (GHG) emission removals for the monitoring period/verification period (27 April 2022 – 26 April 2023) 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 and Verification Manual, V3.2, the objectives of the verification exercise were to evaluate the monitoring report and assess:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the 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 Audit Plan (AP) was developed to communicate the scope and objectives, outline the roles of each member of the VVB team, the schedule of activities, level of assurance, criteria, materiality level, etc. and to guide the auditing process and ensure efficiency and effectiveness. The audit plan was derived from all items in the VVB's validation/verification process stated above and guided by the Aster Global Management Systems Manual. The Aster Global Management Systems Manual was developed specifically to ensure continued compliance with our ANSI National Accreditation Board (ANAB) accreditation. Specifically, the audit plan utilized the VCS normative documents and ISO 14064-3. Any modifications to the audit plan were made to identify the project activities and processes containing the highest risk of material discrepancy. Specifically, the AP utilized the VCS and CCBA guidance documents and ISO 14064-3. Any modifications applied to the AP 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 AP. 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.

Verification Activity	Schedule
Completed project documentation provided to Aster Global	05 October 2023
Opening Meeting	09 October 2023
Signed Audit Plan received from Project Proponent	09 October 2023
Verification Site Visit	21 October – 30 October 2023
Calculation Model Walkthrough Call	03 November 2023
Submission of Round 1 Findings	26 February 2024

Project Proponent provides Round 1 Findings responses and updated project documentation for findings identified	12 June 2024
Submission of Round 2 Findings	20 August 2024
Round 2 Findings Call	4 September 2024
Project Proponent provides Round 2 Findings responses and updated project documentation for findings identified	09 September 2024
Submission of Round 3 Findings	08 October 2024
Round 3 Findings Call	18 October 2024
Project Proponent provides Round 3 Findings responses and updated project documentation for findings identified	18 October 2024
Submission of Round 4 Findings	02 November 2024
Project Proponent provides Round 4 Findings responses and updated project documentation for findings identified	07 November 2024
Aster Global closes all findings	11 November 2024
Aster Global submits draft Project Validation Report	15 November 2024
Aster Global conducts Closing Meeting	15 November 2024
Project Proponent responds with comments/edits/revisions	15 November 2024
Final Project Validation Report submitted to Project Proponent	15 November 2024

2.3 Document Review (VCS, 4.1, CCB Program Rules, 4.3.1)

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

The VCS AFOLU Non-Permanence Risk Tool was used by the Project Proponent to assess overall project risk. The VVB reviewed the Non-Permanence Risk Report provided with the verification supporting documentation and confirmed that the Project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. Each risk factor was thoroughly assessed for conformance. Any identified NCR and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix 4. The final score was calculated to be 21%.

For a listing of all documents received from the Project Proponent for this verification, please see Appendix 3.

2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1)

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 (21 October 2023 through 29 October 2023). Interviewees were provided the option of communicating in either English or Swahili based on personal comfort and preference. Interviews were requested with, and held with, individuals representing the following groups of stakeholders:

Individual	Affiliation	Role
David Beroff	Carbon Tanzania	Director of Operations
Marc Baker	Carbon Tanzania	Founder, CIO
Jo Anderson	Carbon Tanzania	Founder, Director of Finance and Sales
Ben Rifkin	TerraCarbon, LLC	Manager Forestry and Technical Services
David Shoch	TerraCarbon, LLC	Technical Director
Devon Ericksen	TerraCarbon, LLC	Senior Associate, Forestry & Technical Services
Supuk Olekao	WMA/ Makame Wildlife Management Area Authorized Assoc. (WMA - AA)	Manager
Doris Gana	Kiteto District Government	Natural Resource Officer
N/A ¹	Katikati Village	Parents of children at University
Martin L. Sambeke	Katikati Village	VEO
N/A ¹	Katikati Village	Environmental Committee
N/A ¹	Katikati Village	Individuals who received health insurance
N/A ¹	Katikati Village	Non-Masai Agriculturalists
N/A ¹	Katikati Village	Carbon Champions
N/A ¹	Katikati Village	Women's Group
N/A ¹	Katikati Village	COCOBA
N/A ¹	Makame Village	Teachers
N/A ¹	Makame Village	Parents of children at University

¹ Individual participant sign-in sheets are available upon Verra's request

N/A ¹	Makame Village	Women VGS
N/A ¹	Makame Village	Finance Committee
N/A ¹	Makame Village	Women's Group
Isaya Twiala	Makame Village	Village Chairman
Sadick Mwanuao	Makame Village	VEO
N/A ¹	Makame Village	Village Government Supporting Committees
N/A ¹	Irikishoibor Village	Women's Group
N/A ¹	Irikishoibor Village	Parents of children at University
N/A ¹	Irikishoibor Village	Traditional Elder leaders
Kauya Lazaro	Irikishoibor Village	Village Chairman
Yakobo Issayo	Irikishoibor Village	VEO
N/A ¹	Irikishoibor Village	Carbon Champions

Interviews were requested with, and held with, individuals representing the following groups of stakeholders:

- Elected village representatives who form the Authorized Association of the WMA
- Members of the WMA in charge of managing finances – small group interview
- Members of WMA in charge of monitoring hunting activities during the monitoring period
 - Review of hunting records from monitoring period
- Women involved in women's forums
- Women in leadership positions in the WMA
- Community members involved with determining how to spend project funds made available for education in 2023
- Community members who had students benefiting from financial support from the project in 2023
- Village representatives responsible for identifying and implementing development activities using project funds made available for this purpose in 2023
- Village Game Scouts (existing VGS and any new VGS hired in monitoring period)
- Carbon champions employed in project activities
- Women employed in project activities
- Non-cattle owning community members benefiting from access to forest products like honey and wild medicine to support them
- Local leaders who participated in project-provided leadership training during this monitoring period (good governance)
- Members of marginalized community groups (non-Masai)
- Community members who have participated in trainings and or capacity building
- Interviews with community members/leaders who participated in bi-annual feedback meetings with WMA
- Community members involved in human/wildlife or cattle/wildlife interactions during the monitoring period (4 human incidents, 33 livestock)
- Individuals involved in conducting ground count surveys

2.5 Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1)

The verification site visit occurred from 21 to 29 October 2023. The verification field activities closely followed Aster Global's Audit Plan methodology. Sample size and techniques were based on the project parameters, scope, and best professional judgment of the Lead Verifier. During the site visit, the VVB visited different villages throughout the project area and as a result saw large parts of the project area and some areas in the leakage belt. The VVB did not collect forest inventory data, as the forest inventory plots were not remeasured during this monitoring period. Throughout the site visit, the VVB confirmed areas of deforestation in the project area that were reported in the MR.

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

Site Visit Itinerary:

Date	Activity
21 October 2023 - Morning	Opening meeting for the Site Visit Interviews with local Carbon Tanzania staff
21 October 2023 - Afternoon	Community interviews in Irkishabor Village • Women's forum • Women's bank • Village government • Members of WMA Authorized Association (AA) • Carbon Champions • Traditional leaders • Parents whose children had their school/university fees paid for by carbon revenue • WMA Manager • Village government supporting committees (grazing, education, and community development)

	Observational evidence collected project investments in community (new classrooms and new village office (still under construction)) Informal Interview with District Commissioner of Kiteto District
22 October 2023 - Morning	Interviews with Carbon Tanzania local staff Interviews with WMA Staff • WMA Manager • Operations Manager • Finance staff • Village Game Scouts (VGS) • Women VGS Interviews with Members of AA • AA Chairperson • General AA Members • Members of Finance Committee • Member of General Committee Interview with Member of WMA Board Demonstration of SMART system Review of 2022 and 2023 Budgets
22 October 2023 - Afternoon	Community interviews in Makame Village • Women's forum • Women's bank • Village government • Carbon Champion • Traditional leaders • Parents whose children had their school/university fees paid for • WMA Manager • Village government supporting committees (grazing, education, and community development) • Non-masai community members • Small agriculturalists • Private teachers hired with carbon revenue to provide a higher quality of education in schools • Disabled community members and their families who received health insurance paid for by carbon revenue Observational evidence collected project investments in community (maternity ward)
22 October 2023 - Evening	Community interviews in Katikati - Women's forum - Women's bank - Village government - Carbon Champions

	- Traditional leaders - Parents whose children had their school/university fees paid by carbon revenue - Village government supporting committees (grazing and environmental) - VGS (intelligence group) - WMA Staff - o GIS/Mapping Staff member Observational evidence collected project investments in community (maternity ward, new classrooms) Observational Evidence collected of elephants
23 October 2023 - morning	Leave project area and drive through leakage belt
27 October 2023	Phone call with Kiteto District Game Officer (Doris Gana)
28 October 2023	Meeting with Carbon Tanzania CEO (Mark Baker)
29 October 2023	Meeting with Carbon Tanzania Director, Finance and Sales (Jo Anderson)
30 October 2023	Closing Meeting with Carbon Tanzania (David Beroff)

Throughout the site visit the VVB collected observational evidence throughout the project area between villages of project activities being implemented including construction of classrooms, secondary schools, clinics, and restrooms. Additionally, during the site visit the VVB collected observational evidence through review of on-the-ground deforestation compared to the monitoring results of areas that were identified as being deforested during the monitoring period. Ultimately, this information was used by the VVB as part of the desktop review to assess the accuracy of the monitoring results.

2.6 Public Comments (VCS, 3.18; CCB Program Rules, 4.6)

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
<u>Not applicable</u> – no comments received during public comment period or throughout verification process.	<u>Not applicable</u> – no comments received during public comment period or throughout validation/verification process.	<u>Evidence Gathering Activities:</u> The VVB reviewed the Verra Registry Page. <u>Evidence Checked:</u> Verra Registry <u>Assessment Conclusion:</u> The VVB noted no public comments were provided to

		the VVB by Verra following the end of the public comment period. The VVB noted no public comments were available on the Verra Registry Page. The VVB is reasonably assured that no comments were received that would have required action by the project proponent.
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2.7 Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1)

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

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

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

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

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

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

During the verification, 33 VCS and 26 CCB findings were identified. Detailed summaries of each VCS and CCB finding, including the issue raised, responses, and final conclusions, are provided in Appendix 4 VCS/CCB NCRS/CLS/OFI Summary.

2.7.1 Forward Action Requests (VCS, 4.1; CCB Program Rules, 4.3)

During the verification, 2 Forward Action Requests (FARs) were raised related to CCB indicators CL.2 and CM4.3. The VVB reviewed the bi-annual meeting minutes provided and noted that while there is a "General Project Report" item, results of monitoring is not a specific topic noted. However, based on site visit interviews, the VVB is reasonably assured that monitoring results were disseminated. During the site visit, the VVB saw evidence that monitoring reports and summaries were posted throughout the project area at village government offices. Additionally, site visit interviews with community members and Carbon Champions demonstrated that people are aware of project activities in general. The VVB is reasonably assured that monitoring results are being disseminated. However, Forward Action Requests (FARs) are being issued for the project to note discussion of monitoring results and project updates in meeting notes (CL4.2 and CM4.3).

2.8 Eligibility for Validation Activities (VCS, 4.1; CCB Program Rules, 4.1)

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

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs (VCS, 3.23, Appendix 2; CCB Program Rules, 3.1)

The VVB notes that this Project is already registered as a VCS and CCB Project under Verra and was determined to be eligible to participate in the GHG Program at validation. The VVB reviewed various registries and found no evidence of project involvement in other forms of environmental credits from its activities. This was also substantiated through interviews with the Project Proponent. The project has not been registered, and is not seeking registration, under any other GHG programs. The project currently only seeks carbon credits with the CCB label under the VCS program. This was confirmed through a risk-based internet review and interviews with the Project Proponents. Therefore, the VVB deems the project eligible to participate under the VCS Program.

3.2 Methodology Deviations (VCS, 3.20)

The audit team confirms that no new methodology deviations have been applied during this monitoring period. There are five (5) methodology deviations applied during the monitoring period

that have been approved at validation and have been correctly reported in Section 2.2.3 of the MR.

Methodology Deviation as Reported in MR	Verification Team's Assessment
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. This deviation does not negatively impact the conservativeness of the quantification of reductions or removals because the information required by the methodology is not practically available.	This Methodology Deviation was approved at validation and has not been reassessed during this verification.
The parameter, ARRL, was last monitored in 2019, but as it does not drive project accounting, its omission during this monitoring period does not negatively impact the conservativeness of the quantification of GHG emission reductions or removals. The ARRL will be updated with the next baseline update.	This Methodology Deviation during a previous verification and has not been reassessed during this verification.
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). This deviation does not negatively impact the conservativeness of the quantification of reductions or removals because it uses a more accurate data source.	This Methodology Deviation was approved at validation and has not been reassessed during this verification.
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	This Methodology Deviation was approved at validation and has not been reassessed during this verification.

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.	
Parameter UP,SS,i,pool# will be monitored at least once every 10 years, on re-measurement of forest carbon stocks. While module X-UNC requires that monitoring of this parameter occur every < 5 years, this requirement is inconsistent with the VM0007 pools modules, which specify that stock estimates (from which uncertainty is calculated) are assumed valid for 10 years. Therefore, a deviation to module X-UNC is applied to permit parameter UP,SS,i,pool# to be monitored every 10 years, putting it into alignment with modules CP-AB and CP-D. This deviation does not negatively impact the conservativeness of the quantification of reductions or removals because it addresses a discrepancy in the methodology.	This Methodology Deviation was approved at validation and has not been reassessed during this verification.

3.3 Minor Changes to Project Description (CCB Program Rules, 3.5.6)

There were two (2) minor changes to the PD applied during the monitoring period including one (1) new minor change that was not applied in previous monitoring periods. The applied minor changes to the PD are listed in Section 2.2.4 of the MR and described below.

Minor Changes to the PD	Verification Team's Assessment
Parameters were added to the Community Monitoring Plan to account for potential risks and costs to community members including, human/wildlife interactions, increased attacks on livestock from wildlife, increased crop damage from wildlife, and reduced land availability for agriculture. These parameters were listed as potential risks to the project, but were not directly monitored, though there have been no reports or complaints to the district government or to the WMA detailing any human/wildlife interactions, attacks on livestock, crop damage from wildlife, or reduced land availability for agriculture.	This Methodology Deviation was approved at validation and has not been reassessed during this verification.
The Resource Management Zone Plan (RMZP) as described in Appendix 5 of the PD is considered to operate for a period of 5 years, from 2017 to 2022. However, during the monitoring period, the RMZP	The VVB determined this Minor Change has been appropriately documented in the monitoring report and this is an appropriate

remained recognized by the Kiteto District Council as the legitimate management document of the Makame WMA during the interim period while the new General Management Plan (GMP) undergoes finalization and approval. Supporting documents are provided to demonstrate the continued recognition and use of the RMZP in the interim period.	Minor Change in line with the CCB Program Rules v3.1.
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3.4 Project Description Deviations (VCS, 3.21; CCB Program Rules, 3.5.7 – 3.5.10)

During the Monitoring Period one (1) new Project Description Deviation was applied and four (4) previously verified Project Description Deviation continue to be applied. The new PD deviation relate to the CCB Standards and do not impact the applicability of the methodology, additionality, nor the appropriateness of the baseline scenario. Furthermore, the previously applied PD deviations do not impact the applicability of the methodology, additionality, nor the appropriateness of the baseline scenario. An assessment of the new Project Deviation against CCB Version 3 can be found below. In conclusion, the VVB is reasonably assured that the new Project Deviations are valid.

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 PD deviation was assessed and applied during a previous monitoring period. The VVB has reviewed the PD Deviation and found that it does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario; therefore, the Project is not required to provide an updated Project Description. The VVB reviewed the PD Deviation and is reasonably assured that the deviation has been appropriately described and justified in the MR and is appropriate and allowable in line with the VCS Program requirements.
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 PD deviation was assessed and applied during a previous monitoring period. The VVB has reviewed the PD Deviation and found that it does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario; therefore, the Project is not required to provide an updated Project Description. The VVB reviewed the PD Deviation and is reasonably assured that the deviation has been appropriately described and justified in the MR and is appropriate and allowable in line with the VCS Program requirements.

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 PD deviation was assessed and applied during a previous monitoring period. The VVB has reviewed the PD Deviation and found that it does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario; therefore, the Project is not required to provide an updated Project Description. The VVB reviewed the PD Deviation and is reasonably assured that the deviation has been appropriately described and justified in the MR and is appropriate and allowable in line with the VCS Program requirements.
The Cpost parameter has been updated in the baseline to reflect a more conservative assumption about post-deforestation biomass stocks in the project area. Though it is evident on the project site that above-ground biomass stocks on land converted from forest to cropland is exceedingly small, in the absence of a locally-based study, the project has chosen to apply a conservative default value for this parameter, originally set to 0. A new local study has been completed to estimate the most likely post-deforestation stocks in baseline conditions. The study found that an estimated average 3.8 tCO₂/ha remained in deforested areas in above-ground carbon and 1.08 tCO₂/ha in below-ground carbon (see “mk_strata_sample_calculations_2024-02-20.xlsx”). The previously verified sum of emission reductions/removals were compared to the updated net emission reductions and removals with the updated Cpost parameter, which resulted in a change of 2.1% over the lifetime of the project and is less than the 5% de minimis threshold as prescribed by the T-SIG tool. A more detailed description of the analysis to determine Cpost stocks is provided in Appendix 4.	The PD deviation was assessed and applied during a previous monitoring period. The VVB has reviewed the PD Deviation and found that it does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario; therefore, the Project is not required to provide an updated Project Description. The VVB reviewed the PD Deviation and is reasonably assured that the deviation has been appropriately described and justified in the MR and is appropriate and allowable in line with the VCS Program requirements.
The PD and Carbon Tanzania grievance policy was updated in October 2024 to further specify the Feedback and Grievance Redress Procedure (2.3.12) and Accessibility of the Feedback and Grievance Redress Procedure (2.3.12). Feedback and Grievance Redress Procedure (2.3.12)	At the request of Verra, the Project was required to update their validated Grievance Redress Mechanism to conform with the CCB Standards. As a result, during this Monitoring Period the Project updated their Grievance Redress Mechanism, which was ultimately assessed by the VVB as to whether it was an allowable Project Description. The VVB reviewed the updated PD provided by the Project that contains the information and updates required by Section 3.5.9 of the CCB Program Rules v3.1

Carbon Tanzania has a clear grievance redress mechanism which is outlined in the company grievance policy. The grievance policy is also part of the files kept at the WMA office. The policy defines a grievance and its scope as a dispute, complaint or concern raised during project planning, implementation or evaluation by communities and other stakeholders about the project's impact on, but not limited to, free, prior and informed consent, rights to lands, territories and resources, benefit sharing, participation rights, wellbeing, and the environment, as well as complaints raised by employees against their employment, and by community members against individuals working for or on behalf of Carbon Tanzania. The grievance policy outlines a sequence of steps for managing grievances (each step initiated if the previous step has not successfully resolved the grievance): 1. Informal process to amicably resolve grievances, whereby aggrieved parties submit grievances to Carbon Tanzania via direct contact, email or telephone, the grievance is received and recorded. Carbon Tanzania will work with the aggrieved to resolve the grievance amicably and report the findings of the investigation and the proposed resolution in five days. 2. Formal hearing administered by Carbon Tanzania, whereby a grievance is formally submitted in writing to the Carbon Tanzania CEO (or to a company board member if the grievance is against the CEO). An impartial investigating officer is assigned, and a hearing is conducted within ten days following investigation to seek resolution of the matter. 3. Mediation with a third party, in the event of an appeal or a resolution cannot be reached in the formal hearing, 4. Arbitration through the Tanzanian Commission for Mediation and Arbitration, where a resolution cannot be secured through mediation with a neutral third party. Grievances will be handled as quickly and as fairly as possible, and timelines are specified	The VVB confirmed that the Project has provided a description and justification of the PD Deviation in the Monitoring Report that satisfies the requirements described in Section 3.5.10 of the CCB Program Rules v3.1., including specifics on the third-party mediator that may be used and the use of traditional conflict resolution methods. The VVB reviewed the updated PD and determined that this deviation is allowable and meets the requirements of PD Deviations within the CCB Program. Finally, the VVB has provided a Validation Statement that satisfies the requirements of Section 4.4.5 of the CCB Program Rules v3.1, specifically it contains a reference to the original validation of the project and the validation of any previous PD Deviations (of which there are none) with specific reference to the date of validation. The Validation Statement also contains reference to the CCB Standards v3.1 indicators and PD Sections updated as a result of the PD Deviation.
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in the grievance policy. All grievances, and the outcomes of the grievance redress procedures, are documented in a grievance log and made public by reporting in annual meetings with communities and stakeholders. Additional details, including the contact numbers of the directors, are included in the grievance policy, available in both English and Swahili. Accessibility of the Feedback and Grievance Redress Procedure (2.3.13) The CT Grievance policy for employees, partners, and community members is available in both English and Swahili and a copy is available in the WMA office. In addition, the grievance policy is described briefly in the project summary that is disseminated throughout the project area. The carbon champions have disseminated information specifically on the grievance policy as part of their awareness raising efforts and they are available to help project participants raise grievances if needed. Project staff, permanently stationed in the project area are available to communicate any grievances to the village leadership and to Carbon Tanzania. Meetings are held annually where leadership representing all project stakeholders, can gather comments from community members and air grievances to Carbon Tanzania and/or the district government. The grievance mechanisms are explained, discussed, and updated as needed at these meetings. The outcomes of these meetings are shared at local meetings and/or the minutes are shared with the community. Carbon champions also serve as a point of contact for community members to express grievances about the project. Finally, the public comment period is well-publicized to stakeholders and provides an additional opportunity to lodge grievances about the project if they do not want to reach out directly to the project.	
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3.5 New Project Activity Instances in Grouped Projects (VCS, 3.6; CCB, G1.13 – G1.15)

The Makame Savannah REDD Project is not a grouped project. This section is not applicable.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history (VCS, 4.1)	<u>Evidence Gathering Activities:</u> The VVB reviewed the audit history of the Project and cross-checked with the history reported in the PD and information publicly available on the Verra Registry and conducted interviews with Project Staff. <u>Evidence Checked:</u> VCS Project Registry, MR Section 2.1.2 <u>Assessment Conclusion:</u> The MR includes the audit history for the project, including the monitoring period and VVB name for the initial validation/verification and subsequent monitoring periods. The VVB found no evidence to contradict these claims thus the VVB concluded this is appropriately reported in MR Section 2.1.2.
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	<u>Evidence Gathering Activities:</u> The VVB reviewed assertions made by the project proponent, performed cross-checks against publicly available information, and conducted interviews with Project Staff. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.5.10, MR Section 2.1.10, web search of other GHG programs, and conducted interviews with Project Staff. <u>Assessment Conclusion:</u> MR Section 2.1.10 includes assertions that the project is not receiving or seeking credit for reductions and removals, or registration under other GHG programs, and that the project has not been rejected by other GHG programs.

	The VVB performed an independent check of other GHG registries and found no evidence that the project is listed in other GHG Programs. The VVB found no evidence to contradict these claims thus the VVB concluded the information within the MR is accurate.
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	<u>Evidence Gathering Activities:</u> The VVB reviewed assertions made by the project proponent and cross-checked them through review of other GHG programs and conducted interviews with Project Staff. <u>Evidence Checked:</u> VCS Standard v4.7, PD Section 2.5.11, MR Section 2.1.11, internet search for references to the project included in an emissions trading program or binding emission limit, interviews with Project Staff. <u>Assessment Conclusion:</u> MR Section 2.1.11 includes an assertion that project reductions and removals or project activities are not included in an emissions trading program or binding emission limit. The VVB found no evidence to contradict these claims thus the VVB concluded the information within the MR is accurate.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	<u>Evidence Gathering Activities:</u> The VVB reviewed assertions made by the project proponent and cross-checked them through review of other GHG programs. <u>Evidence Checked:</u> VCS Standard v4.7, PD Section 2.5.12, MR Section 2.1.11, internet search for references to the project participating in other forms of environmental credit <u>Assessment Conclusion:</u> MR Section 2.1.11.2 includes an assertion that the project has not sought, received, or is planning to receive credit from another GHG-related environmental credit system. The VVB found no evidence to contradict these claims thus the VVB concluded the information within the MR is accurate.
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	<u>Evidence Gathering Activities:</u> The VVB reviewed the project activities identified in the PD and MR against the assertion made by the project proponent regarding supply chain emissions. <u>Evidence Checked:</u> VCS Standard v4.7, PD, MR Section 2.1.11

	<u>Assessment Conclusion:</u> MR Section 2.1.11.3 includes the assertion that the project activities do not affect the emission footprint of any product(s) that are part of a supply chain. The VVB found no evidence to contradict these claims thus the VVB concluded the information within the MR is accurate.
Sustainable development contributions (VCS, 3.17)	<u>Evidence Gathering Activities:</u> The VVB reviewed supporting documentation provided to substantiate claims on the SDG contributions by the project. <u>Evidence Checked:</u> VCS Standard v4.7, PD Section 2.1.12, MR Section 2.1.12 site visit observations, supporting documents <u>Assessment Conclusion:</u> PD Section 2.1.12 includes information as to how the project activities will contribute to sustainable development in Tanzania. MR Section 2.1.12 states that while the project contributes directly to the goals of Tanzania's National Development Vision of 2025, the project does not have provisions for reporting and monitoring on national policies. MR Section 2.1.12 provides a demonstration of how the project contributes to five Sustainable Development Goals: SDG 2.3.1, SDG 1.4.2, SDG 8.3.1, SDG 13, and SDG 15.1.1. Supporting documents were provided and reviewed to substantiate contributions to these goals. The VVB is reasonably assured that the Project activity will meaningfully contribute to these SDGs.

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 (CCB, G1.9)

Assessment and conclusion	
Material misstatements	<u>Evidence Gathering Activities:</u> The VVB reviewed the implementation schedule identified in the PD and MR and supporting evidence provided to substantiate the milestones reported. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.1.13, MR Section 2.2.1, supporting documents, site visit observations. <u>Assessment Conclusion:</u> 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 VVB reviewed the PD and MR and determined there are no discrepancies between the stated project lifetime and its start and end dates. The VVB reviewed the MR and PD and determined the monitoring plan was implemented in full accordance with the validated project design. MR Section 2.2.1 includes project implementation activities related to the monitoring of climate, community & biodiversity that were undertaken during the current monitoring period. The VVB requested to visit examples of all activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity.
Monitoring plan implementation status	<u>Evidence Gathering Activities:</u> The VVB reviewed monitoring plan identified in the PD, the implementation status of the monitoring plan in the MR and supporting evidence provided to substantiate the monitoring plan implementation status. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.1.13, MR Section 2.2.1, supporting documents, site visit observations. <u>Assessment Conclusion:</u> The implementation status of the monitoring plan and the completeness of monitoring, including the suitability of the implemented monitoring system was confirmed through review of VM0007 adopted procedures and comparison of monitoring results against the validated project design. The VVB reviewed the MR and PD and determined the monitoring plan was implemented in full accordance with the validated project design. The VVB requested to visit examples of all activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity.

See sections 3.2, 3.3, and 3.4 of this report for a complete list of previously validated methodology deviations, minor changes to the project description, and project description deviations, respectively.

Based on the project documents and supporting evidence reviewed, as described in the table above, the VVB is reasonably assured that the project has been implemented as described in the project description.

4.3.2 Stakeholder Identification (VCS, 3.18, 3.19; CCB, G3.6)

MR Section 2.3.1 states that there were no new stakeholders identified during the monitoring period. The VVB reviewed the stakeholders identified in the PD and compared them with stakeholders included in the MR and did not note any differences. Based on site visit observations and supporting documentation, the VVB is reasonably assured that the stakeholder makeup has not changed since validation.

4.3.3 Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4)

The VVB notes that the Project has been granted an exemption from Verra from Section 3.18.6 of the VCS Standard v4.7 for the Monitoring Period as the Project initiated verification well before the effective date.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	<u>Evidence Gathering Activities:</u> The VVB reviewed the community groups and other stakeholders described in the PD and cross-checked against the MR and supporting documentation, conducted site visit interviews with relevant stakeholders, community groups and Project staff. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB reviewed the community groups and other stakeholders consulted during the reporting period and noted that they are in line with stakeholders and community groups identified in the PD.
Ongoing consultation	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews.

	<u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> Site visit interviews with WMA Authorized Association (AA), Village Government, and village members substantiated that consultations and participatory processes have been undertaken directly with communities through legitimate representatives. The Village Government and WMA AA members are elected by their villages, and communication about the project primarily occurs through the Village Government representatives. Village members that were interviewed stated they felt comfortable talking to their village government about the project. Based on the supporting evidence reviewed and observations and interviews during the site visit, the VVB is reasonably assured the project carried out ongoing community consultation.
Date(s) of stakeholder consultation	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> In conclusion the VVB is reasonably assured that the ongoing stakeholder consultation as described throughout the MR has been implemented in accordance with the validated PD.
Communication of monitored results	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The MR states that letters were posted around the villages containing summary monitoring results. Additionally, monitoring results were shared in face-to-face meetings. During the site visit, the VVB noted examples of monitoring results posted in public places and were available to

	village government leaders. The VVB is reasonably assured that monitored results were communicated in line with the validated PD.
Consultation records	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> During the site visit, the VVB noted that there were letters posted in public places with project information. Additionally, the VVB reviewed meeting minutes provided for consultations that occurred during the reporting period. The VVB is reasonably assured that consultations are documented as described in the PD.
Stakeholder input	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations and stakeholder input described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u>
Influence of stakeholder input	

4.3.4 Stakeholder Access to Information (VCS, 3.18; CCB, G3.1- G3.3)

All project documentation including local language versions are stored at the Makame WMA office. Copies were provided to all five Village governments, along with copies of the RMP and map. Project documents were also provided to the District Government and partner NGOs. During the site visit, the verification team noted the MR summary and information about the site visit

were posted in public places throughout the participating villages. Copies of the PD and MR were available in village offices.

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 travelled to all villages and sub-villages to inform people about projects in their native language. During interviews with Carbon Champions, it was evident that the communities are aware of project activities and knowledgeable about the carbon project as well as the benefits and risks.

Formal bi-annual meetings were held during the monitoring period. Agendas from the meetings show that they included a time for the Project Proponent to convey any new risks and potential benefits to the community, along with a time for feedback and questions.

Communities were informed of the upcoming verification during the most recent bi-annual meeting. In addition, carbon champions spread information around the community about the community monitoring plan and verification. During the site visit the verification team noted several letters posted informing the community of the verification site visit. Most, if not all, community members said they were aware the site visit was going to happen several weeks beforehand.

Based on observations made during the site visit and interviews along with the project documentation reviewed, the verification team is reasonably assured that the project proponent provided access to information to communities and other stakeholders.

4.3.5 Grievances (VCS, 3.18.4; CCB, G3.8)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	<u>Evidence gathering activities:</u> The VVB reviewed the grievances reported in the MR and cross checked against the grievance redress procedure presented in the PD. <u>Evidence checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.12, 2.3.13; MR Section 2.3.14; supporting evidence; site visit observations and interviews. <u>Assessment Conclusion:</u> MR Section 2.3.14 states that there were no grievances logged during the reporting period, as reported by the biannual meetings and WMA leadership. During site visit interviews no individuals stated they had any grievances with the project. Individuals interviewed said they had no issues with the project, and if they ever did, they would feel comfortable raising them with project staff. As there were no grievances logged during the monitoring period, the VVB is unable to determine if the process was implemented appropriately.

	However, based on site visit interviews and the grievance procedure in place the VVB is confident that any future grievances raised would be handled appropriately.
Grievance redress procedure	<u>Evidence gathering activities:</u> The VVB reviewed the grievances reported in the MR and cross checked against the grievance redress procedure presented in the PD. <u>Evidence checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.12, 2.3.13; MR Section 2.3.14; supporting evidence; site visit observations and interviews. <u>Assessment Conclusion:</u> As there were no grievances logged during the monitoring period, the VVB is unable to determine if the grievance redress procedure was implemented appropriately. However, based on site visit interviews and the grievance procedure in place the VVB is confident that any future grievances raised would be handled appropriately.

4.3.6 Stakeholder Participation in Decision-making and Implementation (VCS, 3.18, 3.19; CCB, G3.6)

The MR states that the WMA structure was designed to be a participatory entity that encompasses all stakeholders. The PP deals directly with the WMA and ensured stakeholder participation in the decision-making and implementation of the project. Project partners act as secondary insurance method to ensure true stakeholder participation during decision making and implementation during the monitoring period.

The WMA consists of the Authorized Association (AA) which is made up of 10 people from every village who have been elected by their village. This structure enables all community groups to be represented when decisions are being made about the project.

During interviews with members of women's forums in the villages, it was made clear that trainings and meetings with UCRT are informing women about their rights and helping them feel comfortable to speak up during general meetings. Some of the villages have women as leaders in the AA and village government. During the verification site visit the VVB found no evidence that the project was not being implemented in a culturally appropriate and gender sensitive manner.

Meeting minutes and agendas from the bi-annual meetings show that there is space for village representatives to speak up with concerns or feedback on project activities and implementation. It was evident during interviews with the community that due to the way the village governments and WMA AA are structured, there is unanimous agreement from all villages before a decision is made, and all community groups feel comfortable participating in project implementation.

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 Risks from the Project and No Net Harm (VCS, 3.18, 3.19)

The VVB reviewed the risks from the project identified in MR Appendix 3. See the Project Risks Table in Appendix 2 for the evidence gathering activities, evidence reviewed, and assessment conclusions for each of the risks identified by the project.

4.3.8 Community and Biodiversity Benefit Permanence (CCB, G1.11)

Section 2.2.8 of the MR states the capacity building and training within the communities and WMA entity were conducted. During the monitoring period, benefits included education provided to community members by carbon champions, governance training for village and WMA leaders, and formal education paid for through carbon revenues.

Training logs for governance training, VGS training, lists of villagers who received training from Carbon Champions, and lists of students sent to university were provided to the VVB for review. Implementation of the WMA RMP was demonstrated for the villages visited during the site visit. Those interviewed appeared to understand the role and importance of the WMA.

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

4.3.9 Risks to the Project (CCB, G1.10)

Natural and human-induced risks to the expected project benefits are identified in Section 2.2.7 of the MR and are consistent with those identified in Section 2.1.18 of the PD.

Human-induced risks to the project include poaching, weak leadership and limited allocation of income, 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.

The risks identified in the MR as well as the potential impacts and mitigation actions needed are consistent with the risks identified in the PD.

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 observations and interviews confirm that the mitigation actions identified in the MR were taken during the Monitoring Period. Actions taken during the Monitoring Period include:

- Anti-poaching, reducing deforestation, preventing invasion of WMA by outsiders – patrols and VGS trainings substantiated by site visit observations and interviews along with awareness of community members about conservation.
- Leadership training and capacity building for WMA and village leadership substantiated by site visit observations and interviews.
- Participatory development – site visit interviews and observations substantiate that there is community participation in decision making related to the project.
- 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, 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. The verification team is reasonably assured that risks to the community and biodiversity benefits are being mitigated.

4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7)

The monitoring report states that all company employees sign a code of conduct with Carbon Tanzania that includes a statement on anti-discrimination. The VVB reviewed the CT code of conduct as well as photos from HR training that occurred at staff meetings during the monitoring period. Additionally, signed codes of conduct were provided for individuals hired during the

monitoring period. These documents support the statements made in the MR that the project is not complicit in discrimination or sexual harassment, and the VVB found no evidence that the project proponent or other entities are complicit in any way.

4.3.11 Worker Relations (CCB, 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. Site visit interviews with VGS and WMA management staff substantiate that there were multiple governance and other trainings provided to employees during the monitoring period. VGS received trainings on bush craft and soldier/ranger training. Minutes and records of trainings and workshops were provided to the verification team, showing there are records to help maintain institutional knowledge. It was evident during site visit interviews that the knowledge being gained in the community through project activities such as Carbon Champions and the Women's forums will have lasting impacts throughout the villages, as individuals are receptive and enthusiastic about what is being taught. 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 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.

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 explains that the lack of female employees is due to cultural preferences of the Masai society, and that there are now several women who are filling positions of leadership in the WMA, which is a higher number than the previous monitoring period. There is a women's forum in all 5 villages, which informs women about their rights and encourages them to speak up in meetings and participate in project activities. Interviews with members of the women's forums substantiate that women are participating in project activities and could apply for positions if desired.

Relevant laws and regulations related to worker's rights are listed in the MR. Carbon Tanzania receives tax clearance and renewed business licenses by complying with laws. The project demonstrates compliance through a receipt for payment to the national pension, a receipt from the workers compensation fund, signed employee pay slips showing these deductions, and the labor registration for non-citizen employees. The tax clearance certificate and business license have also been reported from this reporting period as evidence of compliance with national laws and regulations. The verification team reviewed the supporting documentation provided which demonstrates compliance.

No occupational safety incidents were reported during the monitoring period. The potential risks to WMA worker safety are from interactions with poachers/encroachers and environmental safety risks. These risks have not risen as a result of project implementation but are risks normally encountered by people living within the environment. Training was provided to VGS staff, and all WMA workers are briefed on occupational hazards when joining the team. There is close project communication with the district and regional government which also provides safety training as necessary. Site visit interviews substantiate that VGS officers received training during the monitoring period and had appropriate safety gear such as boots, uniforms, and support from local law enforcement.

4.3.12 Management Capacity (VCS, 3.19; CCB, 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.

4.3.13 Commercially Sensitive Information (VCS, 3.5.2 – 3.5.4; CCB Program 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.

4.3.14 Legal Status and Property Rights

4.3.14.1 National and Local Laws (VCS 3.1, 3.6-7, 3.14, 3.18-19; CCB, G5.6)

A list of laws and regulations considered relevant to the project are provided in Section 2.5.1 of the MR and are the same laws identified in the PD as well as the addition of the new 2022 Environmental Management Regulations. 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.

After further clarification from the project proponent, it was determined that the project was in a transition period for the 2022 Environmental Management Regulations during the monitoring period and not yet subject to the requirements of the regulation. This was substantiated by a letter from the district.

The MR contains a definitive statement that the project continues to be in compliance with all national and local laws and regulations that are relevant to the project activities. Site visit interviews with members of the district government substantiated that the project is not out of compliance with any laws.

4.3.14.2 Relevant Laws and Regulations Related to Worker's Rights (VCS, 3.18.2; CCB, G3.11)

MR Section 2.5.2 states the Project Proponent adheres to applicable labor laws and regulations and that employees are informed of their rights during employee orientation. Evidence of how

Carbon Tanzania ensures compliance with Tanzanian Law was provided to the VVB, including evidence of social security funds, employee contracts, and evidence of worker's comp funds. Based on the supporting evidence reviewed and observations made during the site visit, the VVB is reasonably assured that the relationship between workers and the project upholds the intent and design presented in the validated project description and follows all relevant laws and regulations.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	<u>Evidence Gathering Activities:</u> The VVB reviewed the MR and supporting evidence provided along with site visit observations and interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR section 2.5.3, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in Section 2.5.3 of the MR which describes how the project has ensured that the rights of IPs, LCs, and customary rights holders have been protected in line with applicable international human rights law, UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples. This is supported by Carbon Tanzania's continually renewed business license and CT company policies. Based on observations and interviews held during the site visit, the VVB found no evidence that human rights are not being protected.

4.3.14.4 Indigenous Peoples and Cultural Heritage (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	<u>Evidence Gathering Activities:</u> The VVB reviewed the MR and supporting evidence provided along with site visit observations and interviews. <u>Evidence Checked:</u> MR section 2.5.4, VCS Standard v4.7, CCB Standards v3.1, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in MR Section 2.5.3 which demonstrates how the project has preserved and protected cultural heritage as part of project activities. CT has been recognized with several awards reflecting their commitment to environmental and cultural preservation. Additionally, the project has demonstrated there are no negative impacts on HCVs related to the communities, including cultural heritage sites, as demonstrated by CCB

Indicator CM2.4. Based on site visit observations and interviews, the VVB found no evidence to contradict the statements made in the MR on preservation of cultural heritage.

4.3.14.5 Recognition of Property Rights (VCS, 3.19, CCB, G5.1)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	N/A. MR Section 2.5.5 states that there were no disputes over rights to territories and resources. Site visit observations and interviews support this statement as the VVB found no evidence of disputes over rights to territories or resources.
Respect for property rights	<u>Evidence Gathering Activities:</u> The VVB reviewed the MR and supporting evidence provided along with site visit observations and interviews. <u>Evidence Checked:</u> MR Section 2.5.5, VCS Standard v4.7, CCB Standards v3.1, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in MR Section 2.5.5 which demonstrates how the project has preserved the property rights of stakeholders, IPs, LCs, and customary rights holders. The MR states that the WMA is a mechanism to decentralize natural resource management to participating communities within a given area. This is done through the Resource Management Plan (RMP). It was evident during site visit interviews that the communities understand and recognize the WMA RMP and the designated land use areas. During site visit interviews with project staff, WMA leadership, Village Council representatives, and community members there was no evidence that property rights are not being recognized, respected, and supported. The WMA RMP adequately secures statutory rights.

4.3.15 Free, Prior, and Informed Consent (VCS, 3.18, 3.19; CCB, G5.2)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	<u>Evidence Gathering Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations and interviews.

	<u>Evidence Checked:</u> PD Section 2.5.3, MR Section 2.5.5, VCS Standard v4.7, CCB Standards v3.1, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in MR Section 2.5.7 which demonstrates how consent was contained by following the WMA RMP, which is the community generated document that outlines the communities' own desires for natural resource management. Additionally, the project has signed contracts with the WMA board. The VVB reviewed the signed contracts, including an updated 40-year contract that was signed outside of the monitoring period. Additionally, the VVB reviewed evidence of financial transfers made to the villages and district government during the monitoring period. Site visit observations and interviews support that the project has complied with the transparent agreement made during the project design.
Outcome of FPIC discussion	<u>Evidence Gathering Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations and interviews. <u>Evidence Checked:</u> PD Section 2.5.3, MR Section 2.5.5, VCS Standard v4.7, CCB Standards v3.1, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in MR Section 2.5.7 which demonstrates the outcome of the FPIC discussion. Free, Prior, and Informed Consent was established by the validated PD through signing of project contracts by the Makame WMA board as representatives of villagers. The MR states that the project has and will continue to provide appropriate compensation to the affected parties based on the contractual obligations with the WMA. The VVB reviewed the evidence of financial transfers provided which supports the statements made in the MR that the project compensates the affected villages. A breakdown of payments made was provided to the VVB, which is supported by the decisions made during the WMA AA meetings about dispersing funds. Site visit interviews with Village Government and WMA representatives as well as community members substantiated the participatory nature used in developing and implementing the VLUPs and that the project does not force them to relocate activities important to their culture or livelihood. There was no evidence during the site visit that there was involuntary removal of property rights holders from their land.

4.3.16 Property Rights Protection (VCS, 3.19; CCB G5.1-G5.5)

The Makame WMA Resource Management Plan was provided to the verification team for review and provides information substantiating the legal basis for the WMA to act on behalf of the 5 villages. During site visit interviews with project staff, WMA staff, Village Council representatives,

and community members there was no evidence that property rights are not being recognized, respected, and supported. The WMA RMP adequately secures statutory rights.

During site visit interviews with WMA staff, Village Council representatives, District government representatives, and community members it was evident that Free, Prior, Informed Consent was obtained during project development, and that the communities are willing participants in the project. The project occurs on village land and there was no evidence of uninvited encroachment by the project on private, community, or government land. Allocation of compensation for participation in the project is governed by terms in the contract between the Makame WMA AA and Carbon Tanzania

MR Section 2.5.8 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.

Illegal activities are defined in the MR 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. Site visit interviews substantiate that VGS officers are patrolling the project area for poaching and encroachers. Individuals interviewed feel as though these illegal activities have been reduced since the initiation of the project. Conversations with VGS substantiate that most illegal activity is done by invaders and not members of the community. Poachers and encroachers do not benefit from project activities.

The verification team found no evidence of any ongoing conflicts or disputes between community groups and the project, even when directly prompted. It was evident throughout the visit that the community understands the value of the WMA and project and complies with the guidelines that have been set by the WMA RMP.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	<u>Evidence Gather Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations. <u>Evidence Checked:</u> PD Section 4.5.6, MR Section 2.5.6, VCS Standard v4.7, CCB Standards v3.1, financial documents, supporting evidence, site visit observations and interviews.

	<u>Assessment Conclusion:</u> The process used to design the benefit sharing plan was evaluated during validation. The benefit sharing mechanism has not changed since validation and continues to be implemented based on the validated design.
Summary of the benefit sharing plan	<u>Evidence Gather Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations. <u>Evidence Checked:</u> PD Section 4.5.6, MR Section 2.5.6, VCS Standard v4.7, CCB Standards v3.1, financial documents, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> Section 2.5.6 of the MR provides a summary of the benefit sharing mechanism, which is in line with the plan outlined in PD Section 4.5.6. The VVB reviewed the contract between Carbon Tanzania and the WMA which outlines the benefit sharing mechanism. The mechanism is based on existing democratic governance structures and procedures. The VVB notes that the benefit sharing mechanism is now enshrined in the new 2022 national carbon regulations, however the project was granted a transition period during the monitoring period and was not required to comply with the mechanism outlined in the regulations during the monitoring period. The VVB concludes that the summary of the benefit sharing plan included in the MR is accurate.
Approval and dissemination of benefit sharing plan	<u>Evidence Gather Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations. <u>Evidence Checked:</u> PD Section 4.5.6, MR Section 2.5.6, VCS Standard v4.7, CCB Standards v3.1, financial documents, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> Section 2.5.6 of the MR outlines the benefit sharing during the monitoring period. The VVB reviewed financial documents as well as evidence of payment transfers that occurred during the monitoring period. Additionally, during site visit interviews with the WMA and village government there was no evidence that benefit sharing has not been disseminated in line with the validated plan. Based on interviews conducted during the site visit with village leadership and representatives from the WMA AA along with the supporting documentation provided by the Project, the VVB is reasonably assured that the Benefit Sharing Plan as described in the validated PD and agreed to by the participating communities was followed.

4.3.18 Identification of Illegal Activities (VCS, 3.19; CCB G5.4)

Illegal activities are defined in MR Section 2.5.9 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. Site visit interviews substantiate that VGS officers are patrolling the project area for poaching and encroachers. Individuals interviewed feel as though these illegal activities have been reduced since the initiation of the project. Conversations with VGS

substantiate that most illegal activity is done by invaders and not members of the community. Poachers and encroachers do not benefit from project activities.

4.4 Climate

4.4.1 Accuracy of Reduction and Removal Calculations (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

The VVB assessed the methods utilized in quantification of GHG emissions reductions and removals generated by the Project. In review, the VVB determined that all relevant assumptions and data are appropriately referenced and sourced, and appropriately described in the MR. Further the VVB determined that all data and parameter values used in the MR are considered reasonable in the context of the Project and the quantification of emission reductions/removals can be replicated by referencing the validated PD and MR.

For each monitored quantification aspect of the Project, the VVB 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, MR, and selected methodology. Data with associated conversion factors, formulas, and calculations were provided by the Project Proponent in spreadsheet format to ensure all formulae were accessible for review. The VVB recalculated the analyses to confirm correctness and assess if data transposition errors occurred through an independent set of data checks to achieve a reasonable level of assurance and to meet the materiality requirements of the project. The Project Proponent also provided answers to questions on calculations to ensure the VVB understood the approach and could confirm its consistency with the selected methodology, PD, and MR. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice and adherence to VCS program requirements. Specific assessments for the relevant quantification aspects are described below:

Quantification of baseline emissions

Data with associated conversion factors, formulas, and calculations were provided by the Project Proponent in spreadsheet format to ensure all formulae were accessible for review. The VVB reviewed the validated PD against the selected MR and supporting calculation workbooks to assess if the validated parameter values were applied accurately in the context of the selected methodology and the validated PD. The VVB reached reasonable assurance that the Project has appropriately quantified and reported baseline emissions in the MR.

Quantification of project emissions

The Project provided calculation workbooks, inputs and outputs of remote sensing exercises, and supporting documentation to the VVB to ensure all aspects of the quantification were accessible for review. Through independent data checks, the VVB substantiated that project emissions reductions were quantified appropriately for emission sources included in the project boundary

utilizing calculation procedures identified in selected methodology and associated modules. Furthermore, the VVB assessed the Project's adherence to monitoring requirements described in the selected methodology and validated monitoring plan. The VVB applied the following evidence gathering technique in the VVB's assessment: a comprehensive set of independent data checks, review of previous validation/verification reports, review of validated PD, review of MR/previous MRs, calculation walkthrough calls with the Project, evidence collected during the site visit, review of supporting documentation, and cross-checking and recalculation of inputs and outputs utilized in remote sensing exercises.

The project continued to conduct their rolling Participatory Rural Appraisal (PRA) during the monitoring period, which was used to determine if forest degradation was occurring within the project area. PRA results indicated that further quantification of degradation was not necessary. The verification reached reasonable assurance regarding the results of the PRA through evidence collected during on-site interviews and a review of supporting documentation.

The VVB reached reasonable assurance that the Project has appropriately quantified and reported project emissions in the MR.

Quantification of leakage

VM007 requires the assessment of leakage through the use of the required leakage modules. Specifically, the Project has applied the LK-ASU module as required by the Project type. The Project provided calculation workbooks, inputs and outputs of remote sensing exercises, and supporting documentation to the VVB to ensure all aspects of the quantification were accessible for review. The VVB applied the following evidence gathering technique in the VVB's assessment: a comprehensive set of independent data checks, review of previous validation/verification reports, review of validated PD, review of MR/previous MRs, calculation walkthrough calls with the Project, evidence collected during the site visit, review of supporting documentation, and cross-checking and recalculation of inputs and outputs utilized in remote sensing exercises. The VVB reached reasonable assurance that the Project has appropriately quantified and reported leakage emissions in the MR.

Uncertainties Associated with the Calculations of Emissions:

Data with associated conversion factors, formulas, and calculations were provided by the Project Proponent in spreadsheet format to ensure all formulae were accessible for review. The VVB reviewed the validated PD against the selected MR and supporting calculation workbooks to assess if the validated parameter values were applied accurately in the context of the selected methodology and the validated PD. Uncertainty calculations were reviewed in detail as prescribed by the methodology and confirmed. $NER_{REDDERROR,t}$ was confirmed to be 22.6% at validation and the VVB confirmed the project appropriately applied an uncertainty deduction for this monitoring period.

Data and Parameters Assessed:

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

An overview of the data and parameters monitored, along with VVB 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	Description	VVB Assessment and Conclusion
$\Delta C_{BSL,PA,unplanned}$ (t CO ₂ -e)	The VVB confirmed that the validated parameter value was applied during this monitoring period and that the baseline period has not expired. The validated value of this parameter for the 1-year monitoring period is 366,622 tCO ₂ e. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.
$\Delta CP,Def,i,t$ (t CO ₂ -e)	The VVB confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 3,711 tCO ₂ e. This is not a default value.	This parameter was calculated in-line with the validated PD and VM0007 methodology.
GHGP-E,i,t (t CO ₂ -e)	The VVB confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and	This parameter was calculated in-line with the validated PD and VM0007 methodology.

	procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 188 tCO ₂ e. This is not a default value.	
ΔCP, LB (t CO ₂ -e)	The VVB confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 16,590 tCO ₂ e. This is not a default value.	This parameter was calculated in-line with the validated PD and VM0007 methodology.
ΔCLK-ASU-OLB (t CO ₂ -e)	The VVB confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 48,526 tCO ₂ e. This is not a default value.	This parameter was calculated in-line with the validated PD and VM0007 methodology.
ΔCLK-AS, unplanned (t CO ₂ -e)	The VVB confirmed that the validated parameter value was applied correctly during this monitoring period and that the baseline period has not expired. The calculated value of this parameter for the 1-year monitoring period is 48,526 tCO ₂ e. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.
NER _{REDDERROR,t}	The VVB confirmed that the validated parameter value was applied during this monitoring period and that the baseline period has not	This parameter was derived from the validated baseline as described in the PD.

	expired. The validated value of this parameter for the 1-year monitoring period is 22.6%. This is not a default value.	
Regional Forest Cover Benchmark Map – Project Area (At Start Date)	The VVB confirmed that the shapefiles submitted to the VVB from the original validation match the total Project Area list in the validated PD. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.
Regional Forest Cover Benchmark Map – Reference Region (At Start Date)	The VVB confirmed that the shapefiles submitted to the VVB from the original validation match the total Project Area list in the validated PD. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.
Regional Forest Cover Benchmark Map – Leakage Belt (At Start Date)	The VVB confirmed that the shapefiles submitted to the VVB from the original validation match the total Project Area list in the validated PD. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.

For this monitoring period, the project relied on the network of forest inventory plots and resulting analyses confirmed at validation and allowed by VCS Standard v4.7. To monitor deforestation in the project area and leakage belt, the project conducted remote sensing analyses as described in Section 3.1.3 of the Monitoring Report with supplementary information described in Appendix 3 of the MR. The VVB acquired multispectral satellite imagery to review for disturbance and/or deforestation and held multiple virtual meetings with Project technical staff to review and discuss the remote sensing analyses conducted in addition to ground-truthing efforts from the site visit. As described in the MR various sensor data was downloaded for the beginning and end of the reporting period to monitor the project area and leakage belt and detect any land cover changes. The VVB performed a series of independent data checks to assess the inputs and outputs of the remote sensing exercises to assess the accuracy.

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 (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

During this verification assessment, the evidence provided by the Project Proponent was sufficient in both quantity and quality to support the determination of GHG emission removals reported by the project. Throughout the verification, the Project Proponent demonstrated a commitment toward conservativeness and transparency and took all measures appropriate to ensure the reliability of evidence provided. During the verification, the VVB held multiple calculation walkthrough calls to provide the VVB to understand the information flow from generation and aggregation, to recording, calculation and final transposition to the MR.

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 Audit Plan. Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3). As defined by VCS Version 4.7, the materiality was 1% for this large project.

The evidence provided to determine emission reductions reported in the MR included values, notations, units, and sources. This evidence has been cross-checked with supplied emission reduction calculation spreadsheets. The procedure for data recording, transfer, and final storage was also verified and found to be in compliance with the monitoring plan outlined in the PD. The VVB confirmed through cross checks that adequate monitoring mechanisms are in place, where the required parameters need to be monitored.

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

4.4.3 Non-Permanence Risk Analysis (VCS 2.4, 3.2, 3.5, 3.6, 3.15, 3.23, 4.1)

The Project utilized v4.2 of the VCS AFOLU Non-Permanence Tool to assess internal, external and natural risk and mitigation measures for minimizing risk. The VVB was provided digital access to the risk assessment and all supporting documentation through Verra's Project Hub and additional supporting evidence/documents that were necessary for the VVB's assessment were provided directly to the VVB. The VVB evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the Project Provided, assessing each risk factor and supporting evidence thoroughly for conformance. Any identified findings pertaining to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix B. Please see the table below for the further information on the VVB's assessment:

Risk	Rationale and Quality	Conclusion
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Rating		
Internal Risks		
Project Management	Q1: The Project provided the VVB a copy of the adaptive management plan, which includes a monitoring plan.	The VVB reviewed the provided adaptive management plan and determined it to satisfy the requirements. The Report continues to Q2, as required.
	Q2: a: Not applicable: Planting is not a project activity. The VVB substantiates that the project does not include planting of non-native species (0). b: Ongoing enforcement is required to prevent encroachment by outside actors for the entire project area. Village game scouts (VGS) are trained and deployed to prevent the encroachment (2). c: The VVB reviewed CVs of relevant personnel on the project team and substantiated the management team has the requisite experience (0). d: The VVB substantiates that Carbon Tanzania maintains a presence in the country and is located less than one day of travel from the project site (0). e: Not applicable: No loss event has occurred (0). f: Not applicable: This is not an ALM project (0). g: Not applicable: This is not an ALM project (0).	The VVB substantiated, based on the evidence provided, that the Risk Ratings for all identified are appropriately identified as 2.
	Q3: h: The VVB substantiated that election of this mitigation measure is appropriate. The VVB was provided the CV of relevant management staff to justify this mitigation (-2) i: Not applicable: This is not an ALM project (0).	The VVB substantiated that election of mitigation (h) associated with Q3 is appropriate. A Total Project Management Score of 0 is appropriate.

Financial Viability	Q1: The VVB was provided a confidential cash flow breakeven to substantiate the payback period is four years or less from the current risk assessment e). Review of the analysis determined that all requisite information identified in Section 2.2.3 of the NPRT was included, and that assumptions were conservative and appropriately justified. Furthermore, the VVB notes that the breakeven point was reached prior to this monitoring period.	Election of a risk rating of 0 (e) was substantiated to be appropriate based on the VVB's review of the cash flow breakeven.
	Q2: The VVB was provided a confidential cash flow breakeven to substantiate that the project has secured 80 percent or more of the funding needed to cover the total cash out before the project reaches breakeven (i). Review of the cashflow analysis determined that all requisite information in Section 2.2.2 of the NPRT was included, and that assumptions were conservative and appropriately justified. Furthermore, the VVB notes that the breakeven point was reached prior to this monitoring period.	Election of a risk score of 0 (i) was substantiated to be appropriate based on the VVB's review of the project cashflow analysis.
	Q3: The Project claims this mitigation but it has not material impact on the Project's risk score.	A total financial viability score of 0 is appropriate, as the score cannot be less than zero.
Opportunity Cost	Q1: The VVB substantiated the baseline activities are subsistence drive as this is an AUD Project where the primary driver of deforestation is conversion to subsistence-based agriculture.	The Project appropriately proceeds to Q3.
	Q2: Not applicable. Answer to Q1 is yes.	Not applicable.
	Q3: h: The VVB substantiated that net positive community impacts of project activities are demonstrated. See CCB portions of this verification report.	Election of a risk score of (0) was substantiated based on the net positive community impacts of project activities demonstrated by the project.

	Q4: i) Not applicable. The Project does not claim this mitigation. j) Not applicable. The Project does not claim this mitigation. k) Not applicable. The Project does not claim this mitigation.	A Total Opportunity Cost Score of 0 is appropriate.
Project Longevity	Q1: The Project is requesting registration after January 1, 2024.	“No” was appropriately elected.
	Q2: The Project does not have a legally binding agreement that covers at least a 100-year period from the project’s start date.	The Project appropriately proceeds to Q3.
	Q3: As the Project requested registration before January 1, 2024, a Project Longevity of 30 years is required. However, the Project provided an updated 40-year contract that was signed outside of the monitoring period but represent the contract currently in place for the project.	The VVB was provided sufficient evidence substantiating a score of 40 (i.e. the Project Longevity).
	Q4: The VVB was provided management, financial, and monitoring plans for the entire project longevity. Additional supporting documentation provided to the VVB to substantiate the required framework of the plans.	The VVB was provided sufficient evidence and is reasonably assured that the selection of “Yes” is appropriate based on evidence provided.
	Q5: Not applicable. The Project is not an ARR or IFM project with harvesting.	“No” is appropriately selected.
	Q6: Not applicable. The Project is not an ARR or IFM project with harvesting.	“No” is appropriately selected.
	Q7: a: The Project does not have a legal agreement in place to continue management practices for 40 years (17)	The VVB substantiated that Option a was appropriately

	b: Not applicable.	selected. A score of 17 was automatically calculated based on substantiated inputs.
	Q8: Not applicable. Not a grouped project.	Not applicable. A total Project Longevity score of 17 appropriate, based on evidence provided.
Total Internal Risk: PM (0) + FV (0) + OC (0) + PL (17) = 17 The VVB is reasonably assured a Total Internal Risk score of 17 is appropriate based on evidence provided.		
External Risks		
Land Tenure and Resource Access /Impacts	Q1: The VVB was provided evidence of land ownership of all lands in the initial project instance. No disputes over ownership, resource access, or use rights were discovered during this verification.	The VVB substantiated that due process was undertaken to discover any disputes over land ownership and land, resource access or user rights. "Yes" is appropriately selected.
	Q2: The VVB was provided legally binding evidence that substantiates the legal right for Carbon Tanzania to control and operate project activities within the project area.	The VVB was provided sufficient evidence justifying the election of "Yes" for this question.
	Q3: a). No applicable. b). The Makame WMA holds resource use rights on state-owned land.	The VVB was provided sufficient evidence substantiating the

		election of Option b (2).
	Q4: c: Not applicable. Option e is selected. d: Not applicable. Option e is selected. e: The project area is state-owned land. No land disputes exist over land tenure, ownership or access/use rights among the villages in and around the project area.	The VVB was provided sufficient evidence substantiating the election of option e (0).
	Q5: f) Not applicable, Option h is selected. g) Not applicable, Option h is selected. h) The project area is state-owned land. No land disputes exist over land tenure, ownership or access/use rights among the villages in and around the project area.	The VVB was provided sufficient evidence substantiating the election Option h (0).
	Q6: i) Not applicable, Option k is selected. j) Not applicable, Option k is selected. k) The project area is state-owned land. No land disputes exist over land tenure, ownership or access/use rights among the villages in and around the project area.	The VVB was provided sufficient evidence substantiating the election of Option k (0).
	Q7 l) Not applicable. Not a WRC project. m) Not applicable. Not a WRC project.	Not applicable.
	Q8: n) The VVB substantiated sufficient evidence was provided to claim this mitigation. There is a 40-year agreement (i.e. contract) in place between Carbon Tanzania and the participating villages. o) Not applicable. No disputes occur in the project area.	Election of Mitigation n) (-2) was substantiated to be appropriate based on the evidence provided.
Stakeholder	Q1: The 8 villages located within the project area are reliant on the project area.	The Project appropriately

		selects “Yes” and proceeds to Q2.
	Q2: a) Not applicable. b) The VVB substantiated that more than 50 percent of stakeholders living within the project area have been consulted. See relevant sections of this verification report.	The VVB substantiated through review of evidence of consultation with stakeholders that option b) 0 is appropriately selected.
	Q3: c) Not applicable. d) The VVB substantiated that only stakeholders living within the project area are reliant on the project area, and therefore all stakeholders reliant on the project area have been consulted.	The VVB substantiated through review of evidence of consultation with stakeholders that option d) 0 is appropriately selected.
Political Risk	Q1: The VVB independently recalculated the governance score for the United States using WGI data.	The VVB substantiated a governance score of -0.55 is appropriate. Option b (4) is appropriately selected.
	Q2: The VVB substantiated that Tanzania is party to the Paris Agreement and last submitted an NDC report to the UNFCCC Secretariat in July, 2021.	The project appropriate selects a mitigation score of -2.
Total External Risk: LT (0) + SE (0) + PC (2) = 2 The VVB is reasonably assured a Total External Risk score of 2 is appropriate based on evidence provided.		
Natural Risk		

Fire	The VVB was provided appropriate evidence documenting that historical significance of fire is likely to be insignificant (less than 5% loss of carbon) and that the historical likelihood is likely to occur less than every 10 years. Village game scouts enforce fire mitigating activities.	Based on the evidence and rationale provided, the VVB substantiated the historical significance and historical likelihood. The VVB substantiated through supporting evidence and site visit observations that fire mitigation measures are in place. The VVB is reasonably assured that a Risk Rating of 2 is appropriate.
Pest and Disease Outbreaks	The VVB was provided appropriate evidence documenting that historical significance of pest and disease outbreaks are likely to be not applicable (no loss of carbon stocks). There is no history of catastrophic forest disturbance due to forest pests or diseases in the region	Based on the evidence and rationale provided, the VVB substantiated that pests and disease are not likely to have an impact on the project area. A Risk Rating of 0 is appropriate.

Extreme Weather	The VVB was provided sufficient information substantiating the election of drought occurring less than every 10 years and the historical likelihood of No loss (not applicable).	Based on the evidence and rationale provided the VVB substantiated the historical significance and historical likelihood, the VVB is reasonably assured that a Risk Rating of 0 is appropriate.
Geological Risk	The VVB was provided sufficient information substantiating the risk of geologic events occurring less than every 10 years and the historical likelihood of No loss (not applicable).	Based on the evidence and rationale provided the VVB substantiated the historical significance and historical likelihood. The VVB is reasonably assured that Risk Rating of 0 is appropriate.
Other Natural Risk (ON1)	Not applicable. There were no other natural risks identified by the project.	Not applicable.
Other Natural Risk (ON2)	Not applicable. There were no other natural risks identified by the project.	Not applicable.

Future Climate Impact	The VVB substantiated that the model-validated region was uploaded to the Project Hub. The Project reference region is E. Southern-Africa. The VVB reviewed the Projects assessment of each CID category's impact on the project. Appropriate references were provided for CIDs expected to both positively and negatively impact the project. Appropriate rationale was provided to justify why categories were determined to not apply to the project.	Based on the evidence and rationale provided, the VVB is reasonably assured that the Future Climate Impact assessment was conducted in line with the requirements of the Non-Permanence Risk Tool.
Sea Level Risk	Not applicable. The VVB was provided sufficient evidence substantiating that coastal erosion and coastal flood are not applicable as they do not impact the project activities. As such, Sea Level Risk is appropriately zero.	The VVB substantiated this risk is not applicable.
Adaptive Capacity	The VVB substantiated that the project has demonstrated adaptive capacity for at least 5 of the risk factors identified by the risk tool. Appropriate references were provided for each demonstration.	Based on the evidence and rationale provided, the VVB is reasonably assured that the project meets the criteria for at least 5 adaptive capacity factors.
Total Natural Risk: Based on the evidence and justification provided, the VVB is reasonably assured a Total Natural Risk score of 2 is appropriate, noting this score was automatically computed based on project inputs.		
Total Overall Risk Rating:		21%

In summary, the project proponent has accounted for risk factors in a reasonable manner and has reached an overall risk rating that encompasses all risks of non-permanence. During the verification, the VVB found that the Project provided documentation and data to support the risk score was appropriate and sufficient. The project has applied a Non-Permanence Risk Rating of 21% to the ex-post GHG Emission Reductions generated during this monitoring period as required by the selected methodology and VCS Standard.

4.4.4 Dissemination of Monitoring Plan and Results (VCS, 3.18; CCB, 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 (CCB, GL1.3)

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. As a result of the community climate change workshop in September 2016, the RMP was implemented during this monitoring period and an updated GMP is under development. The MR states that the RMP specifically mentions the REDD project and climate change mitigation.

Review of supplemental support documents together with site visit observations and interviews substantiate that training was held on good governance, community rights, allocation, and maintenance over the community grazing area and non-timber forest products. The verification team is reasonably assured that the implementation of the RMP during the monitoring period assists the communities' abilities to adapt to the impacts of climate change.

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

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.

Review of supplemental support documents together with site observations and site interviews substantiate that the actions taken, as summarized in GL1.3 findings, are appropriate measures

for assisting the project communities and biodiversity adapt to the probable impacts of climate change.

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

The community impacts reported in the MR align with the expected impacts presented in the validated PD. The MR includes actual impacts that have occurred during the monitoring period.

Through review of supplemental documentation and site visit interviews, most of the impacts listed in Section 4.1.1 were substantiated. Most of the impacts on community groups are positive, but one risk that was mentioned during site visit interviews was interactions with wildlife. The MR states that actions were taken by the community to mitigate this risk. During interviews it was evident that community members understand wildlife interactions are part of life when living in the landscape that they do.

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

4.5.2 Negative Community Impact Mitigation (VCS, 3.19; CCB, CM2.2)

Section 4.2.2 of the validated PD describes three potential costs or risks: increased human wildlife conflict, increased crop damage from wildlife, and reduced land availability for agriculture. Project activities are designed to be consistent with the precautionary principle, and that the project has continued to implement the RMP. The RMP has ensured that there is land set aside for agricultural expansion and ensures the protection of HCV grazing land. Through the partnership with Honeyguide, the project mitigates the risk of increased interaction with wildlife by interceding when there is a report made, which scares away the animal and conditions them to stay away from human settlements.

The RMP was reviewed by the verification team and outlines that land is designated for agriculture and grazing. During site visit interviews there was no evidence that community members do not have access to grazing land or agricultural land. A summary report of human-wildlife incidents that occurred during the monitoring period was provided to the verification team. During site visit interviews at the Makame WMA headquarters, the process for individuals submitting reports of incidents was described. The process involves the individual giving a report to the WMA, the WMA confirming the details of the report, and then the report being sent to the Ministry for an insurance payment. Through interviews with community members, the VVB determined that community members believe that having more wildlife around is a positive thing, even if it means this could lead to more negative interactions with wildlife. Community members also indicated in interviews that they recognize that when more wildlife is around it means there

are fewer poachers around which is a benefit to the community. Before the project, community members stated animals causing conflict would be killed, which does not happen anymore.

Based on site visit observations and supporting documents reviewed, the VVB is reasonably assured that mitigation actions were implemented

4.5.3 Net Positive Community Well-being (VCS 3.19; CCB, GL1.4, CM2.3)

The net positive community well-being impacts are summarized in the MR for all community groups identified in the PD. Site visit interviews and observations support the statements made in the MR that there are net positive benefits to the community. Protecting the land benefits everyone (pastoralists and non-Masai) since they depend on the land for their livelihood. There were no complaints or issues with the project mentioned during community interviews, and many individuals stated that their life was better since the start of the project.

The MR states that the risks identified are being mitigated, which was shown through the implementation of the RMP as well as the mitigation of human-wildlife conflicts during the monitoring period. Based on the evidence reviewed and observations made during the site visit, the verification team concludes that the net impact of project activities on community groups is positive.

4.5.4 Protection of High Conservation Values (CCB, CM2.4)

The HCVs identified in the validated PD include:

- Acacia-Commiphora woodland / grazing lands for livestock
- Water sources for livestock
- Water sources of people
- Indigenous medicines (forest)
- Churches

During the monitoring period, the implementation of the RMP led to increased community control of resources, specifically grazing land and non-timber products such as medicine and honey which are all HCVs. Forest protection has associated water benefits and water sources have not been harmed due to project activities. The RMP protects the land designated for churches, further protecting them as HCVs.

Review of the RMP as well as observations made during the site visit support the claims made in the MR that no HCVs are being harmed as a result of project activities. The verification team observed that the community understands the importance of the RMP, and the implementation of the rules and regulations outlined.

4.5.5 Other Stakeholder Impacts (VCS, 3.18; 3.19; CCB CM3.2-CM3.3)

Section 2.1.9 of the validated PD identifies only a single Other Stakeholder, the Kiteto District Government. The project was designed with input from all stakeholders, including the district government, through the development process of the RMP, which was developed outside of this monitoring period and is still valid. The VVB noted during the verification that the RMP expired in 2022, however, the project provided a letter from the district stating that the RMP is in the process of being updated to a General Resource Plan (GMP), and that the current RMP remains valid. There were potential negative impacts identified during project development, and the MR states that there were no negative impacts during the monitoring period, and therefore no mitigation measures were needed. Implementation of the RMP and governance training both help ensure that there are no negative impacts on other stakeholders.

Based on the evidence provided and observations made during the site visit, the verification team agrees that mitigation measures were not needed as there were no negative well-being impacts on other stakeholders.

The increased capacity of local government through training in conflict resolution and management was observed by the verification team during the site visit and through review of training logs. Interviews with district government officials confirm that the district government is very supportive of the project and was not negatively impacted by the implementation of the Project during this monitoring period. The verification team is reasonably assured that the net impacts of project activities on other stakeholders is positive.

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

Section 4.3.1 of the MR contains the results of the Community Monitoring Plan, including the area, objective, activities, term, indicator/output, data collection method/tool, frequency of monitoring, responsibility to monitor, stakeholder group impacted, and results. The VVB confirmed that the Community Monitoring Plan includes details in the “term” and “results” columns on which indicators were monitored during the current monitoring period. The monitoring plan results presented in the MR cover each of the activities identified by the Community Monitoring Framework presented in the validated PD and in the Community Monitoring Plan (CMP). For activities that were monitored during the current monitoring period, supporting evidence was provided to supplement results. Evidence included training logs, financial records, employee lists, and meeting reports. Observations made during the site visit support the monitoring results reported in the MR.

HCVs related to community well-being are identified as maintaining community grazing land and non-timber (including carbon, medicine, honey) rights. Grazing area rights and non-timber rights are maintained by the community and areas within the RMP are designated for these activities. As there are currently no challenges related to grazing rights or non-timber rights, no updates were made during the monitoring period. The project proponent has explained that the RMP is currently in the process of being updated. The VVB noted during the verification that the RMP

expired in 2022, however, the project provided a letter from the district stating that the RMP is in the process of being updated to a General Resource Plan (GMP), and that the current RMP remains valid. The verification team is reasonably assured that the project is monitoring the effectiveness of measures taken to enhance community related HCVs.

Section 4.4.1 of the MR states that the short-term benefits generated during the monitoring period included: 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 and continued functioning of the Women's Forums.

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 (CCB, CM4.3)

The full community monitoring plan was shared with the communities through the WMA. The documents are also available on the internet. Bi-annual meetings are held with the community members to share project information and data.

During the site visit the verification team noted that summaries of the monitoring report were posted in public places throughout the villages. Full monitoring results were available in village offices. Project documents are available through the Verra website as well as the Carbon Tanzania website. The Carbon Champions inform the community members about the project, and it was evident during the site visit that the villages are knowledgeable about the project and monitoring results.

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

Section 4.4.1 of the MR states that the short-term benefits generated during the monitoring period included: 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 and continued functioning of the Women's Forums.

The long-term benefits include increased community understanding of natural resource management and improved governance at the local and WMA level. Additionally, the RMP has granted communities with rights to grazing areas and non-timber products, and women's leadership serves as a long-term example. Project activities also set the stage for further carbon revenue.

Table 4.4.1 of the MR outlines the short- and long-term benefits that have been achieved during the monitoring period. Table 4.4.2 reports the progress made during the monitoring period and how they align with the impacts identified in the validated PD. Supplemental information was provided for each of the benefits reported, including training logs, employee records, women's forum meeting minutes, bi-annual meeting minutes, and project revenue spreadsheets.

Observations made during the site visit and interviews support the benefits that have been reported. The verification team agrees that the project is on track to deliver the short- and long-term benefits identified during project development.

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

The agendas from the bi-annual meetings held during the monitoring period were provided to the verification team for review. The meetings included feedback and questions as well as a time for the community to raise any grievances. During interviews with Carbon Champions, it was evident that the communities are aware of project activities and knowledgeable about the carbon project benefits and risks.

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

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

The project has identified non-cattle owning Masai as a marginalized and/or vulnerable community group. Non-cattle owning Masai depend directly on the forest for products like honey and wild medicine to support them. The RMP guarantees non-cattle owning Masai access to forest products that they depend on. There have not been any negative impacts on non-cattle owning Masai, and there are no negative impacts expected.

Site visit interviews with non-cattle owning individuals and observations support that there are no negative impacts on the marginalized or vulnerable community groups. There was no evidence that there were negative impacts requiring mitigation.

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

Positive impacts on women included incorporating women into leadership positions within the WMA, hence creating opportunities to influence decision making. The implementation of the women's forums also benefits women and advance their interests in the community.

Employment records provided to the verification team show that there are an increased number of women in leadership positions during the monitoring period. Interviews with members of the women's forums revealed that the women now feel more comfortable speaking up during community meetings because they have been learning about their rights. While the Masai is still strongly patriarchal, it was evident during the site visit that women are specifically benefitting from trainings with UCRT and are becoming more empowered to be involved with decision making. When asked, the women interviewed felt that men and women were benefitting from the project equally.

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

The benefit sharing mechanism outlined in the MR is identical to the one presented in the validated PD. The project provided a spreadsheet showing the share of revenues distributed to the WMA, along with documents showing the disbursement of funds to the villages. The verification team reviewed the supporting documents provided by the project and after a detailed review of the documents, the verification team is reasonably assured that the validated Benefits Sharing Plan is being appropriately implemented.

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

The project is primarily governed and implemented by the WMA administration in participation with Carbon Tanzania. 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.

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

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 as well as professional training and certification for the Village Game Scouts.

Through site visit interviews and conversations, it was clear that Carbon Tanzania is working with project partners such as Honeyguide and UCRT to provide trainings, education, and other

capacity building activities for the communities. CT provides guidance and support, but the decisions made around project activities and implementation come from the local communities based on their priorities and what they know to be needs in their villages.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

Results of biodiversity monitoring state that generally, all monitored species of populations were stable or increased during the monitoring period based on estimation of forest cover maintained and effective implementation of anti-poaching efforts. The monitored change as well as the justification of change is included in the MR for the 6 target species found in the project area. Occupancy modelling and ground transects were used to estimate species populations, as shown in the supporting document provided to the verification team. Presence/absence and the raw data from transect surveys were also provided to the verification team. Estimated densities are reported along with confidence intervals. The project activities were estimated to have contributed to maintaining or increasing populations through maintaining forest cover and effective implementation of anti-poaching efforts.

During the site visit, the verification team observed an Oryx and several giraffes. While no individuals were seen, evidence of elephants was seen throughout the project area.

4.6.2 Mitigation Actions (VCS, 3.19; CCB, B2.3)

The main threat to megafauna in the landscape stems from habit fragmentation, and mitigating these threats is fundamental to the design of the project.

The MR includes the employment of 32 VGS as well as the successful implementation of the WMA as ways the project has directly mitigated threats to biodiversity in the landscape. Site visit observations and interviews with VGS substantiate that the project activities are working towards mitigating negative impacts on biodiversity. There are no expected negative impacts as a result of project activities.

4.6.3 Net Positive Biodiversity Impacts (CCB, B2.2)

The project was designed to implement the WMA RMP which focuses on the protection and conservation of natural resources. 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.

Site visit observations and review of supplemental data substantiate that the implementation of the WMA RMP provides net positive impacts on biodiversity. VGS and project staff interviewed said that there is more wildlife now compared to before the project, both because the forest is being

protected and there are less poachers due to the VGS patrols. There were no negative biodiversity impacts observed during the site visit, and the verification team concludes that the project's net impact on biodiversity is positive.

Giraffe	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
African Elephant	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project

		Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
African Wild Dog	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented

		Project Activities adversely impacted the Species identified in the PD.
Beisa Oryx	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
African Lion	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project

		Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
African Leopard	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no

		evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
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4.6.4 Species Used (VCS, 3.19; CCB, B2.5, B2.6)

The PD and MR attest that no species are grown or introduced as part of project conservation activities. Site visit observations and interviews substantiate the project is focused on forest conservation activities and that no plant species are grown for introduction or planned to be introduced in the project area. The VVB 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.

4.6.5 High Conservation Values Protected (CCB, B2.4)

The validated PD identified six mammals as biodiversity High Conservation Value species within the project. The MR states that there were no cases documented where implementation of the RMP created any negative impacts on biodiversity, grazing or water resources. During the verification, it was noted that hunting blocks within the project area had been full during the monitoring period. The Wildlife Management Area (WMA) monitors hunting, and the verification team noted that HCV species individuals were hunted during the monitoring period.

The Verification Team reviewed Section 5.1.4 of the MR against the validated PD, specifically Section 2.1.11 which describes the Project Casual Chain underlying the theory of change, and the WMA Resource Management Zone Plan (RMP). The Project is specifically working to help the WMA implement the WMA RMP by improving governance, enabling the monitoring and enforcement of WMA rules related to anti-poaching through increased patrols and coverage of WMA Village Game Scouts (VGS).

The WMA RMP identifies increased hunting opportunities as a way to increase revenue for the WMA so the WMA can continue to implement anti-poaching activities by the WMA VGS. While there was some hunting of HCV species during the monitoring period, these hunts were conducted legally through permit hunts which are regulated by the Tanzanian Federal Government, specifically, Tanzania Wildlife Management Authority (TAWA) with all hunts occurring within the WMA being overseen by a WMA VGS to ensure all WMA and Tanzanian laws/regulations are followed. Additionally, the MR states that there are annual hunting quotas put in place by the District Game Officer (DGO), Ministry of Natural Resources and Tourism (MNRT), and TAWA which are subject to financial penalties if quotas are not utilized, leading to overall requests for lower quotes which decreases hunting pressure. The project monitors hunting through adherence to Tanzanian Laws which regulate hunting and through occupancy modelling conducted in line with the Biodiversity Monitoring Plan. The VVB did not find evidence that impacts of hunting are not being monitored by the project.

Furthermore, through evidence collected during the site visit via observations and interviews and a review of project documents and supporting evidence/documentation the Verification Team has substantiated that the Project has been successful increasing the capacity of the WMA to decrease poaching activities and deter potential poaching activities through increased presence and capacity of the WMA VGS, a strengthened relationship with the District Government, and ultimately a more well-funded District Government.

After additional discussion and clarification from the Project Proponent along with review of the WMA season hunting sheet, the Verification Team determined that although individual animals of HCV species were impacted as allowed for under the WMA Resource Management Plan, the Verification Team is reasonably assured that the habitats and populations of these affected HCV species are being managed such that no HCVs have been negatively affected by the Project.

4.6.6 GMO Exclusion (CCB, B2.7)

The MR states that no GMOs were used within the project area. GMOs are illegal in Tanzania for non-academic purposes.

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.

4.6.7 Inputs Justification (VCS, 3.19; CCB, B2.8)

Site visit observations substantiate that the project does not use any non-native species outside of the crops used by community members in areas designated for agriculture by the RMP.

4.6.8 Negative Offsite Biodiversity Impacts (CCB, B3.1) and Mitigation Actions (VCS, 3.19; CCB, B3.2)

The monitoring report states that there were no negative offsite biodiversity impacts during the monitoring period. Site visit observations and interviews did not identify any negative offsite biodiversity impacts, and therefore no mitigation actions are needed.

4.6.9 Net Offsite Biodiversity Benefits (CCB, B3.3)

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.”

There are no negative offsite biodiversity impacts, and therefore no unmitigated negative impacts. Based on site visit observations and supplemental information provided, the verification

team agrees that the implementation of the WMA RMP protecting forest cover and reducing poaching all have positive biodiversity impacts in and around the project area.

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

The verification team reviewed Section 5.3.1 of the MR and confirmed that the frequency, dates, sampling methods, and impacts presented area consistent with the validated PD and Biodiversity Monitoring Plan. The activities which were monitored during the monitoring period include: assessment of forest cover via satellite, ground count survey of species presence and absence, and the occupancy modelling. Results for the monitored activities were provided to the verification team. The verification team reviewed the remote sensing forest cover change analysis and occupancy modelling and determined that biodiversity monitoring had been carried out in accordance with the validated design.

The monitoring results for the six species identified as HCV mammal species are included in section 5.1 of the MR, as well as in ground counts and occupancy modelling results that were provided to the verification team. The verification team is reasonably assured that HCVs related to biodiversity are being monitored as described in the PD.

Presence and occupancy of HCV mammal species is included in the Biodiversity Monitoring Plan table included in section 5.3.1 of the MR. Indicators listed for the presence of HCV species include: “dung for elephant and spoor for large carnivores and sightings for all mammal species.” During the site visit, the verification team saw evidence of elephants and other HCV species within the project area. Results of monitoring conducted during the reporting period show that HCV species populations remained stable.

4.6.11 Biodiversity Monitoring Plan Dissemination (CCB, B4.3)

Site visit observations and interviews noted that monitoring result summaries were available in English and Swahili in the villages and posted in public places. The WMA office had copies of reports.

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.

4.6.12 Optional Gold Level: Trigger Species Population Trends (CCB, GL3.3)

MR Section 5.4.1 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.

During the site visit the verification team spotted giraffes, oryx, and evidence of elephants in the project area. 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.

4.6.13 Optional Gold Level: Effectiveness of Threat Reduction Actions (CCB, GL3.4)

Presence and occupancy of HCV mammal species is included in the Biodiversity Monitoring Plan table included in section 5.3.1 of the MR. Indicators listed for the presence of HCV species include: “dung for elephant and spoor for large carnivores and sightings for all mammal species.” Results of monitoring conducted during the reporting period show that HCV species populations remained stable.

4.7 Additional Project Implementation Information

Not applicable.

4.8 Additional Project Impact Information

The project has been able to demonstrate impacts to all CCB indicators as mentioned throughout this report, in addition to achieving CCB Gold Level status. No further steps to verify additional monitoring were warranted. The reported project impact information was sufficient and suitable for the verification of the project's CCB impacts.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

After a site inspection and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Makame Savannah REDD Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0007), and the validated Project Description (PD). Aster Global confirms The Makame Savannah REDD Project 4th Monitoring Report (Version 3.0, dated 15 November 2024) 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 4th Monitoring Report (Version 3.0, dated 15 November 2024) 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 Statement is the responsibility of the Project Proponent. The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in the net emissions or removals of 314,197 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2022 – 26 April 2023 – 1 year). This value is gross of the 21% (76,172 tCO₂e) buffer withholding based on the non-permanence risk assessment tool and uncertainty deduction. This results in 214,080 t CO₂e of credits eligible for issuance as VCU. The verification of the GHG statement was conducted in accordance with ISO 14064-3; 2019.

5.2 Verification Conclusion

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 4th Monitoring Report 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 Statement is the responsibility of the Project Proponent. The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in the net emissions or removals of 314,197 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2022 – 26 April 2023 – 1 year). This value is gross of the 21% (76,172 tCO₂e) buffer withholding based on the non-permanence risk assessment tool and uncertainty deduction. This results in 214,080 t CO₂e of credits eligible for issuance as VCUs. Aster Global's conclusion on the GHG statement and associated achievements for Gold Level distinction Climate, Community, and Biodiversity is a positive opinion. Aster Global declares this opinion was conducted in accordance with ISO 14064-3:2019).

Verification period: From [27 April 2022] to [26 April 2023]

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

i) Provide a conclusion on the following information:

The non-permanence risk rating (%)	21%
If applicable, the long-term average, whether it has been properly updated, and if it has been reached.	

Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.

ii) Complete the table below for the project crediting period:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCU's (tCO ₂ e)	Removals VCU's (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
27-Apr-2022 to 31-Dec-2022	250,106	2,660	33,104	51,964	146,044	0	146,044
01-Jan-2023 to 26-Apr-2023	116,515	1,239	15,422	24,208	68,036	0	68,036
Total	366,622	3,899	48,526	76,172	214,080	0	214,080

5.3 Ex-ante vs. Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
27-Apr-2022 to 31-Dec-2022	130,230	146,044	-12%	The MR states “Ex-ante estimates were made using a constant prediction of reductions, while actual reductions can vary annually due to factors like model error and environmental conditions.”
01-Jan-2023 to 26-Apr-2023	60,670	68,036	-12%	The MR states “Ex-ante estimates were made using a constant prediction of reductions, while actual reductions can vary annually due to factors like model error and environmental conditions.”
Total	190,900	214,080	-12%	The MR states “Ex-ante estimates were made using a constant prediction of reductions, while actual reductions can vary annually due to factors like model error and environmental conditions.”

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
N/A	N/A	N/A	N/A

APPENDIX 2: PROJECT RISKS TABLE

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
Poaching	Decrease biodiversity through poaching of target wildlife species.	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Weak leadership / governance / limited allocation of income	Inability to implement project activities could negatively impact the climate, community and biodiversity; ultimately leading to a failed project and no income generation from carbon credits	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Climate change / drought	Decrease availability of pasture and water for livestock and wildlife. Resulting in livestock deaths causing poverty to pastoralists and their families. Lack of appropriate habitat for wildlife resulting in reduced biodiversity and	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.

	opportunities for tourism.	
Disregard or misunderstanding of resource plan / environmental destruction	Negative impacts on Climate, Community and Biodiversity are possible as the resource plan is designed to provide climate, community and biodiversity benefits. Poor resource management will affect all citizens and their livestock, create conflict in the community, cause damage to wildlife habitat and create unwanted carbon emissions potentially reducing or removing PES.	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Poaching	Conversion of land from forest to agriculture will release carbon emissions exacerbating global warming and decreasing available habitat for wildlife or pasture for livestock. Illegal use of Makame WMA resources will create conflicts amongst communities, potentially leading to violence.	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.

Natural and human-induced risks to stakeholders' wellbeing	Environmental hazards (e.g., floods, droughts), human conflict, wildlife encounters	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Risks to stakeholder participation	Exclusion of marginalized groups, lack of communication, misinformation	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Working conditions	Non-compliance with labor laws, inadequate safety measures, exploitation	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Safety of women and girls	Gender-based violence, harassment, discrimination	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents.

		<u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Safety of minority and marginalized groups, including children	Discrimination, exploitation, lack of access to services	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Pollutants (air, noise, discharges to water, generation of waste, and release of hazardous materials and chemical pesticides and fertilizers)	Environmental pollution from project activities	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Discrimination	Inequality in hiring, promotion, and treatment of employees	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Sexual harassment	Inappropriate behavior or abuse in the workplace	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and

		mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Equal pay for equal work	Pay disparities based on gender, ethnicity, or other discriminatory factors	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Gender equity in labor and work	Gender discrimination in employment opportunities and workplace practices	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Forced labor	Coercion or exploitation of workers	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations

		and interviews, that the identified risks are being mitigated as reported in the MR.
Child labor	Employment of underage workers	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Human trafficking	Involvement in or facilitation of trafficking activities	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Recognition of, respect of, and promotion of the rights to IPs, LCs, and customary rights holders	Ignoring or infringing on the rights of Indigenous Peoples (IPs) and Local Communities (LCs)	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Preserving and protecting cultural heritage	Destruction or neglect of cultural sites or practices	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members.

		<u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
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APPENDIX 3: DOCUMENTS LIST

Document Name	Date Received
Ground count_Makame_2016-2023.xlsx	October 5, 2023
makame_occupancy_modeling_2023.docx	October 5, 2023
Makame REDD Project_Monitoring2023_Calcs_2023-08-09.xlsx	October 5, 2023
VCS-Risk-Report_2023_Makame_2023-08-22.docx	October 5, 2023
VCS-Risk-Report-Calculation-2022_Tool_Makame_2023-08-22.xls	October 5, 2023
._Majina ya Maaskari Waliosajiliwa WMA.docx	October 5, 2023
._Majina ya viongozi Wanawake.docx	October 5, 2023
._Makame March 2023 Bi.docx	October 5, 2023
._Makame Nov 2022 Bi.docx	October 5, 2023
._Incidents recorded at Makame WMA-2023.docx	October 5, 2023
Irkiushioibor_Carbon_Champions.pdf	October 5, 2023
Katikati_Carbon_Champions.pdf	October 5, 2023
Makame_Carbon_Champions.pdf	October 5, 2023
Ndedo_Carbon_Champions.pdf	October 5, 2023
Ngabolo_Carbon_Champions.pdf	October 5, 2023
Utawala Bora AA +Management M.WMA.pdf	October 5, 2023
Utawala Bora AA, Mngment na Bodi.pdf	October 5, 2023
Utawala Bora, Uongozi na Majukumu.pdf	October 5, 2023
Utawala Bora,Uongozi na Kazi wajumbe wa Mazingira.pdf	October 5, 2023
Kikao cha Mafunzo ya Kazi kwa Watumishi.pdf	October 5, 2023
Makame_27.04.2022-26.04.2023.xlsx	October 5, 2023
Facilities.pdf	October 5, 2023
Makame Business Plan_CT_17FEB2020.pdf	October 5, 2023
MAKAME WMA RMZP 2017.pdf	October 5, 2023
Majina ya Maaskari Waliosajiliwa WMA.docx	October 5, 2023
Mafunzo ya VGS_06_01_2023.pdf	October 5, 2023
Mafunzo ya VGS_25_01_2023.pdf	October 5, 2023
Makame_27.04.2022-26.04.2023.xlsx	October 5, 2023
Baraza_Irkiushibor.pdf	October 5, 2023
Baraza_Katikati.pdf	October 5, 2023
Baraza_Makame.pdf	October 5, 2023
Baraza_Ndedo.pdf	October 5, 2023
Baraza_Ngabolo.pdf	October 5, 2023
Majina ya viongozi Wanawake.docx	October 5, 2023
Makame Appeals and Complaints Log.pdf	October 5, 2023
Makame March 2023 Bi.docx	October 5, 2023
Makame Nov 2022 Bi.docx	October 5, 2023
Incidents recorded at Makame WMA-2023.docx	October 5, 2023
Ntakata_2023_rasters.zip	October 5, 2023

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AA_points_2023.shx	October 5, 2023
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NT_2017_2023_Chimp_Habitat_JWF_20230816_WoP_ONLY.qmd	October 5, 2023
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NT_2017_2023_Chimp_Habitat_JWF_20230816_WoP_ONLY.shx	October 5, 2023
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Educatio Contribution_Ndedo Secondary.pdf	July 26, 2024
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_CT_Limited_WCF_Receipt_No_600866562.pdf	September 9, 2024
_CT_Limited_WCF_Receipt_No_700720795.pdf	September 9, 2024
_CT_Limited_WCF_Receipt_No_700729561.pdf	September 9, 2024
_CT_Limited_WCF_Receipt_No_900812387.pdf	September 9, 2024
._DS_Store	September 9, 2024
._Receipt - G7842482 - from NSSF, printed at 06-Feb-2023_0323pm.pdf	September 9, 2024
._Receipt - G7885103 - from NSSF, printed at 05-Mar-2023_1143am.pdf	September 9, 2024
._Receipt - G7932682 - from NSSF, printed at 09-May-2023_1214pm.pdf	September 9, 2024
._Receipt - G7965872 - from NSSF, printed at 09-May-2023_1215pm.pdf	September 9, 2024
._Receipt - G8074607 - from NSSF, printed at 18-Jul-2023_0113pm.pdf	September 9, 2024
._Receipt - G8102056 - from NSSF, printed at 26-Jul-2023_1245pm.pdf	September 9, 2024

._Receipt - G8181509 - from NSSF, printed at 31-Aug-2023_0940am.pdf	September 9, 2024
._Receipt - G8400567 - from NSSF, printed at 06-Oct-2023_1057am.pdf	September 9, 2024
._Receipt - G8497563 - from NSSF, printed at 07-Nov-2023_0146pm.pdf	September 9, 2024
._Receipt - G8591510 - from NSSF, printed at 21-Dec-2023_1110am.pdf	September 9, 2024
._Receipt - G8668908 - from NSSF, printed at 21-Dec-2023_1109am.pdf	September 9, 2024
Receipt - G7842482 - from NSSF, printed at 06-Feb-2023_0323pm.pdf	September 9, 2024
Receipt - G7885103 - from NSSF, printed at 05-Mar-2023_1143am.pdf	September 9, 2024
Receipt - G7932682 - from NSSF, printed at 09-May-2023_1214pm.pdf	September 9, 2024
Receipt - G7965872 - from NSSF, printed at 09-May-2023_1215pm.pdf	September 9, 2024
Receipt - G8074607 - from NSSF, printed at 18-Jul-2023_0113pm.pdf	September 9, 2024
Receipt - G8102056 - from NSSF, printed at 26-Jul-2023_1245pm.pdf	September 9, 2024
Receipt - G8181509 - from NSSF, printed at 31-Aug-2023_0940am.pdf	September 9, 2024
Receipt - G8400567 - from NSSF, printed at 06-Oct-2023_1057am.pdf	September 9, 2024
Receipt - G8497563 - from NSSF, printed at 07-Nov-2023_0146pm.pdf	September 9, 2024
Receipt - G8591510 - from NSSF, printed at 21-Dec-2023_1110am.pdf	September 9, 2024
Receipt - G8668908 - from NSSF, printed at 21-Dec-2023_1109am.pdf	September 9, 2024
Mwaliko wa kikao.pdf	September 9, 2024
BARUA Carbon Vs Makame GMP 2.pdf	September 9, 2024
MakameControlNumber_2023.pdf	September 9, 2024
RegFeeMakamOct23.pdf	September 9, 2024
Returns Ministry of Labor 2021-2024.pdf	September 9, 2024
Makame March 2023 Bi.docx	September 9, 2024
Makame Nov 2022 Bi.docx	September 9, 2024
BARUA Carbon Vs Makame GMP 2.pdf	September 9, 2024
Katikati_Carbon_Champions.pdf	September 9, 2024
Makame March 2023 Bi.docx	September 9, 2024
Makame Nov 2022 Bi.docx	September 9, 2024
HCV_impact_letter.pdf	September 9, 2024
Makame_occupancy__birdatlas20240824113745.xlsx	September 9, 2024
makame_occupancy_modeling.docx	September 9, 2024
AA_Points_map_2023.png	September 17, 2024
Makame_2023_Confusion_matrix.docx	September 17, 2024
MK_2023_AA_20240823_REGS.cpg	September 17, 2024
MK_2023_AA_20240823_REGS.dbf	September 17, 2024
MK_2023_AA_20240823_REGS.prj	September 17, 2024
MK_2023_AA_20240823_REGS.qmd	September 17, 2024
MK_2023_AA_20240823_REGS.shp	September 17, 2024
MK_2023_AA_20240823_REGS.shx	September 17, 2024
MK_Planet_JanFeb_2022.tif	September 17, 2024
MK_Planet_JanFeb_2023.tif	September 17, 2024
Makame_2023_NPRT_NaturalRisk_Addendum_20240918.docx	September 19, 2024
21024.52_Makame Savannah_CCB_Round 3 Findings_20241017.xlsx	October 18, 2024

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Carbon Regulation Transition Letter.jpg	October 18, 2024
CCB VCS MR 1900 26042022-25042023.docx	October 18, 2024
Makame REDD Project_Monitoring2023_Calcs_20241017.xlsx	October 18, 2024
Makame_Financial_Mgmt_Plan_20241017.xlsx	October 18, 2024
Makame_Financial_Viability_JA_20241017.xlsx	October 18, 2024
Makame_PD_validated_UpdatedOct2024.docx	October 18, 2024
2. Infrastructures-Makame WMA Dec 2022.docx	October 18, 2024
3. Students Sponsorship 2022.xlsx	October 18, 2024
4. Revenue Letter_Sales total_2022_V4.pdf	October 18, 2024
District share_10%_2023.pdf	October 18, 2024
Acknowledgements Receipts_Irkiushbor.pdf	October 18, 2024
Educatio Contribution_Ndedo Secondary.pdf	October 18, 2024
Village Distributions_40%.pdf	October 18, 2024
Village Meetings Minutes_Irkiushibor.pdf	October 18, 2024
Village Meetings Minutes_Revenue and Expenditures.pdf	October 18, 2024
Acknowledgements Receipts_Katikati.pdf	October 18, 2024
Village Distributions_40%.pdf	October 18, 2024
Village Meetings Minutes_Revenues and Expenditures.pdf	October 18, 2024
Acknowledgements Receipts_Makame.pdf	October 18, 2024
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Acknowledgements Receipts_Ndedo.pdf	October 18, 2024
Village Meetings Minutes_Ndedo Villages.pdf	October 18, 2024
Acknowledgements Receipts_Ngabolo.pdf	October 18, 2024
Acknowledgements Receipts_Ngabolo_2.pdf	October 18, 2024
Educatio Contribution_Ndedo Secondary_Ngabolo.pdf	October 18, 2024
AdvMakmSRApril22.pdf	October 18, 2024
MakameOct2022.pdf	October 18, 2024
MakameRebSept22.pdf	October 18, 2024
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21024.52_Makame Savannah_CCB_Round 4 Findings_20241104_TCresponses.xlsx	November 7, 2024
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CCB VCS MR 1900 26042022-25042023_20241107.docx	November 7, 2024
Makame REDD Project_Monitoring2023_Calcs_20241107.xlsx	November 7, 2024
Makame REDD Project_Monitoring2023_Calcs_20241107.xlsx	November 11, 2024
CCB VCS MR 1900 26042022-25042023_20241112.docx	November 12, 2024
CCB VCS MR 1900 26042022-25042023_20241114.docx	November 14, 2024
CCB VCS MR 1900 26042022-25042023_20241115.docx	November 15, 2024
CCB_VCS_V4_PRR_Project 1900_22JAN2024_TC.docx	February 6, 2025
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MakameRRL3_2017.08.17.zip	February 6, 2025
CCB VCS MR 1900 26042022-25042023_20250128.docx	February 6, 2025
VCS_NPR_REP_1900_4_27_2022_4_26_2023.pdf	February 6, 2025
AFOLU_NPRT_Notes_1900 (1).pdf	February 6, 2025
CCB VCS MR 1900 26042022-25042023_20250128 (1).docx	February 6, 2025
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Makame_PD_validated_UpdatedFeb2025.docx	February 7, 2025
CCB VCS MR 1900 26042022-25042023_20250128.docx	February 7, 2025

APPENDIX 4: NCRS/CLS/OFIS

Item	1
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.18 Stakeholder Engagement
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	3.18.3 The project proponent shall take due account of all input received during the stakeholder consultation and through ongoing communications. The input from stakeholders may require updates to project design which shall be reported as a project description deviation. Where the project proponent does not update the project design, the project proponent shall justify why updates are not appropriate. The project proponent shall demonstrate to the validation/verification body what action it has taken in respect of the stakeholder consultation as part of validation, and in respect of ongoing communications as part of each subsequent verification.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MAKAME_Monitoring_Report_2023_V1_2023-08-23.docx Section 2.3.7; 2.3.8; CCB Indicator G3.4
Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of Section 3.18 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from this section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. As required by the CCB Standard v3.1 Indicator G3.4, the project has participated in ongoing communications during the verification period. The VVB notes that the updated VCS MR template (v4.3) includes details on ongoing consultations that are not currently present in the MR. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent	The MR has been updated to the new template. Language has been added to the MR to justify why no changes have been made to the project design due to stakeholder input.

(12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	MR section 2.3.9 states that the RMP will be updated through consultation with the community, however it is unclear from the information included what specific consultations occurred during the monitoring period.
Round 2 NCR/CL/OFI	CL: Please address in line with the finding and ensure all template instructions are followed.
Round 2 Response from Project Proponent (09 September 2024)	There is a letter from the district showing that there was a delay in the RMP update. Another letter has been provided that describes that the consultation process has begun after the monitoring period ended.
Aster Global Findings - Round 3 (08 October 2024)	The project provided a letter from Doris Gama (District Executive Officer) dated 23 August 2024 stating that while the current RMP is expired, a new management plan is being developed and the Makame WMA is legitimate and continues to operate under the existing framework. This item is addressed.

Item	2
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.18 Stakeholder Engagement
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	3) The benefit sharing mechanism where relevant.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MAKAME_Monitoring_Report_2023_V1_2023-08-23.docx Section 4.4.4; CCB Indicator GL2.6

Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of Section 3.18 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from this section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. This requirement is partially addressed by CCB Standard v3.1 Indicator GL2.6. The VVB notes that the CCB indicator does not specify that this information shall be communicated prior to each validation/verification event. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent (12 June 2024)	A description has been added to the monitoring report in section 2.5.6.
Aster Global Findings - Round 2 (20 August 2024)	Section 2.5.6 of the MR has been updated to state that the benefit sharing mechanism will be shared before verification events, however it is unclear how this information was shared during the monitoring period.
Round 2 NCR/CL/OFI	CL: Please address in line with the finding and ensure all template instructions are followed.
Round 2 Response from Project Proponent (09 September 2024)	It is not possible for the project to comply with these requirements because the new rule went into effect (March 1, 2024), more than 6 months after the project submitted the monitoring report and almost a year after the monitoring period ended. This requirement is time sensitive, requiring the project to supply information to stakeholders before the verification event. Because the project could not know of this rule before it was published and went into effect, it is not possible to comply. A letter has been sent to Verra requesting an exemption.
Aster Global Findings - Round 3 (08 October 2024)	The Project has received an exemption from Verra for requirement 3.18.6 and subrequirements. This finding is closed.

Item	3
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.18 Stakeholder Engagement

VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	5) All relevant laws and regulations covering workers' rights in the host country.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MAKAME_Monitoring_Report_2023_V1_2023-08-23.docxSection 2.3.15; CCB Indicator G3.11
Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of Section 3.18 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from this section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. This requirement is partially addressed by CCB Standard v3.1 Indicator G.11. The VVB notes that the CCB indicator does not specify that this information shall be communicated prior to each validation/verification event. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent (12 June 2024)	A description has been added to the monitoring report in section 2.5.2.
Aster Global Findings - Round 2 (20 August 2024)	MR Section 2.5.2 has been updated to state that information on workers rights are available at any time in the WMA office and will be communicated prior to each verification event. It is unclear if this information was communicated during the monitoring period.
Round 2 NCR/CL/OFI	CL: Please address in line with the finding and ensure all template instructions are followed.

Round 2 Response from Project Proponent (09 September 2024)	It is not possible for the project to comply with these requirements because the new rule went into effect (March 1, 2024), more than 6 months after the project submitted the monitoring report and almost a year after the monitoring period ended. This requirement is time sensitive, requiring the project to supply information to stakeholders before the verification event. Because the project could not know of this rule before it was published and went into effect, it is not possible to comply. A letter has been sent to Verra requesting an exemption. The information was communicated during the reporting period. Makame WMA held a session with a lawyer and obtained training on workers' rights and other relevant rights .Supporting evidence is attached.also HR session with office HR specilist during MR - supuk Manager- attendance sheet!
Aster Global Findings - Round 3 (08 October 2024)	The Project has received an exemption from Verra for requirement 3.18.6 and subrequirements. This finding is closed.

Item	4
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.19 Safeguards
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	3.19.8 The project proponent shall identify any risks related to the safety of women and girls in the local community due to project activities and shall design and implement mitigation measures that protect and appropriately respond to harm to women and girls in the local community.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	

Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of Section 3.19 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from this section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. It is unclear how the project currently meets this requirement. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent (12 June 2024)	A description of the risk of safety to women and girls has been added to Section 2.3.6 of the MR
Aster Global Findings - Round 2 (20 August 2024)	Section 2.3.6 of the MR has been updated to include additional information about the safety of women and girls. The VVB notes that template instructions for MR section 2.3.5 state: "Describe actions needed and implemented to mitigate likely natural and human-induced risks resulting from project activities during this monitoring period, including risks to stakeholder participation, working conditions, safety of women and girls, and safety of minority and marginalized groups including children." Section 2.3.5 references the risk table in appendix 2, however appendix 2 does not identify risks related to the safety of women and girls. While information related to this requirement is included in Section 2.3.6, it is unclear to the VVB how the project identified any potential risks related to the safety of women and girls. Additionally, the project does not appear to follow MR template instructions for where this information should be presented for sections 2.3.5 and 4.1.2.
Round 2 NCR/CL/OFI	CL: Please clarify how the project has demonstrated that this requirement is met and ensure all MR template instructions are followed.
Round 2 Response from Project Proponent (09 September 2024)	See Appendix 2 in the MR

Aster Global Findings - Round 3 (08 October 2024)	A Project Risk Table has been added to the MR as Appendix 2. The risk table identifies risks to women and girls as well as mitigation measures that have taken place including enforcing gender-sensitive policies and empowerment of women in conservation roles. These mitigations are supported by observations and interviews conducted during the site visit with female VGS and village government leaders. This item is addressed.
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Item	5
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.19 Safeguards
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	3.19.9 The project proponent shall identify any risks as a result of project activities to children, and minority and marginalized groups in the local community, and shall design and implement mitigation measures to protect children, and minority and marginalized groups against and appropriately respond to harm in the local community.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of Section 3.19 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from this section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. It is unclear how the project currently meets this requirement. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent	A description of the risk of safety to children, minority, and marginalized groups has been added to Section 2.3.6 of the MR

(12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	Section 2.3.6 of the MR has been updated to include additional information about the safety of children and minority groups. The VVB notes that template instructions for MR section 2.3.5 state: "Describe actions needed and implemented to mitigate likely natural and human-induced risks resulting from project activities during this monitoring period, including risks to stakeholder participation, working conditions, safety of women and girls, and safety of minority and marginalized groups including children." Section 2.3.5 references the risk table in appendix 2, however appendix 2 does not identify risks related to the safety of minority and marginalized groups, including children. While information related to this requirement is included in Section 2.3.6, it is unclear to the VVB how the project identified any potential risks related to the safety of marginalized groups, including children. Additionally, the project does not appear to follow MR template instructions for where this information should be presented for sections 2.3.5 and 4.1.2.
Round 2 NCR/CL/OFI	CL: Please clarify how the project has demonstrated that this requirement is met and ensure all MR template instructions are followed.
Round 2 Response from Project Proponent (09 September 2024)	See Appendix 2 in the MR
Aster Global Findings - Round 3 (08 October 2024)	A Project Risk Table has been added to the MR as Appendix 2. The risk table identifies risks to children, minority and marginalized groups as well as mitigation measures that have taken place including anti-discrimination policies and inclusion in decision making. These mitigations are supported by observations and interviews conducted during the site visit with community members and village government leaders. This item is addressed.

Item	6
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.19 Safeguards
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	3.19.10 The project proponent shall identify and mitigate any impacts caused by pollutant emissions to air, discharges to water, noise and vibration, the generation of waste, or the release of hazardous materials as a result of project activities.

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of Section 3.19 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from this section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. It is unclear how the project currently meets this requirement. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent (12 June 2024)	A response to this requirement has been added to section 2.3.6 in the MR.
Aster Global Findings - Round 2 (20 August 2024)	MR template instructions for section 4.1.2 state: "Describe activities and/or processes implemented to mitigate any negative well-being impacts on community groups such as pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials), and the safety of women, girls, children, and other marginalized groups and for maintenance or enhancement of high conservation value (HCV) attributes identified in the project description. Explain how such actions are consistent with the precautionary principle." The VVB notes that while information related to this requirement are included in section 2.3.6, instructions for section 4.1.2 are not followed.
Round 2 NCR/CL/OFI	CL: Please clarify how the project has demonstrated that this requirement is met and ensure all MR template instructions are followed.
Round 2 Response from Project Proponent (09 September 2024)	See Appendix 2 in the MR

Aster Global Findings - Round 3 (08 October 2024)	A Project Risk Table has been added to the MR as Appendix 3. The project mitigates impacts from pollution by following environmental regulations and using eco-friendly alternatives when possible. Based on site visit observations it is unlikely that project activities will cause pollution impacts. This item is addressed.
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Item	7
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.19 Safeguards
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	3.19.12 The project proponent shall respect human rights in accordance with the International Bill of Human Rights and universal instruments relating to human rights in project design and implementation.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of Section 3.19 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from this section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. It is unclear how the project currently meets this requirement. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent (12 June 2024)	A response to this requirement has been added to section 2.5.3 in the MR.

Aster Global Findings - Round 2 (20 August 2024)	MR Section 2.5.3 has been updated to include information on how the project continues to respect indigenous rights. The VVB was unable to locate a demonstration of how the project has continued to respect human rights in accordance with the International Bill of Human Rights and universal instruments relating to human rights.
Round 2 NCR/CL/OFI	CL: Please clarify how the project has demonstrated that this requirement is met and update the MR as appropriate.
Round 2 Response from Project Proponent (09 September 2024)	The project has integrated human rights principles into its company policies and procedures, ensuring that all practices reflect respect for the fundamental rights and freedoms outlined in the International Bill of Human Rights. CT conducted training sessions and clear communication with employees about their rights ensure that they are informed and protected. The project provides contracts that detail these rights and responsibilities, aligning with international human rights standards. CT was promoting equality and preventing any form of bias or unfair treatment in the workplace. By registering with OSHA certification, the CT has demonstrated its commitment to maintaining a safe and healthy work environment, which is a critical aspect of respecting workers' rights. CT undergoes regular financial audits and obtains necessary clearances, ensuring transparency and accountability in its operations, which supports the protection of human rights.
Aster Global Findings - Round 3 (08 October 2024)	MR Section 2.5.3 has been updated with information on how the project has ensured the principals outlined are followed. Based on interviews and observations made during the site visit, the VVB did not find evidence that human rights are not being respected by the project. This item is addressed.

Item	8
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.19 Safeguards
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	3.19.16 The project proponent shall respect human rights as set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work as part of project design and implementation.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in	

PD/MR or Supporting Documents)	
Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of Section 3.19 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from this section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. It is unclear how the project currently meets this requirement. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent (12 June 2024)	A response has been added to Section 2.5.3 in the MR
Aster Global Findings - Round 2 (20 August 2024)	Additional information has been added to the MR, however it is unclear to the VVB how the project has demonstrated compliance with the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. There are 5 fundamental principles outlined by ILO.
Round 2 NCR/CL/OFI	CL: Please clarify how the project has demonstrated that this requirement is met and update the MR as appropriate.
Round 2 Response from Project Proponent (09 September 2024)	Throughout the reporting period, CT showed its commitment by implementing company policies, procedures, and labor rights guidelines. The HR Admin conducted annual sessions with staff to explain policies and clarify the rights of both employers and employees. Each staff member received a contract that included all essential elements. CT completed financial audits, securing audited financial reports and tax clearance. Additionally, CT registered with OSHA certification to ensure occupational safety. Employee rights hung in office and signed by CEO I also sent you a long message on this.
Aster Global Findings - Round 3 (08 October 2024)	MR Section 2.5.3 has been updated with information on how the project has ensured the principals outlined are followed. Based on interviews and observations made during the site visit, the VVB did not find evidence that human rights are not being respected by the project. This item is addressed.
Item	9

VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.19 Safeguards
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	1) Appropriate to the local context.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of this Section 3.18 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from these section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. It is unclear how the project currently meets this requirement. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.
Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent (12 June 2024)	It is unclear what this finding relates to in the VCS Standard. If it is related to 3.19.22 in the Standard, then the finding is addressed in the MR because the benefit sharing agreement between the communities and project are now enshrined in the national carbon regulations. This has been added to section 2.5.6 in the MR
Aster Global Findings - Round 2 (20 August 2024)	The VVB reviewed MR section 2.5.6 and noted that the benefit sharing agreement outlined does not match what is required by the National Carbon Trading Regulation. It is unclear why the MR states that the benefit sharing agreement is enshrined in the national carbon regulation, but the percentage split listed does not match the regulation.
Round 2 NCR/CL/OFI	CL: Please clarify how the project has demonstrated that this requirement is met and update the MR as appropriate.

Round 2 Response from Project Proponent (09 September 2024)	During the reporting period, the project was in transition because the new carbon trading regulation allowed all the project proponents an additional year to comply with all the requirements. That's why the benefit sharing mechanism remained the same during the reporting period and does not match the regulation.
Aster Global Findings - Round 3 (08 October 2024)	Pending finding issued for CCB indicator G5.6 on evidence of transition period. CCB Indicator G5.6 has been closed. See CCB checklist for further review. Supporting evidence demonstrating that the project was not required to make payments in line with the new regulation during the monitoring period was provided and reviewed by the VVB.

Item	10
VCS Standard Requirements 11 December 2023, v4.5 (Section)	3.19 Safeguards
VCS Standard VCS Version 4 Requirements Document 11 December 2023, v4.5 (Description)	3.19.24 The project proponent shall provide, at minimum, evidence and/or a draft of the benefit sharing agreement to the validation/verification body at validation. The implemented benefit sharing agreement shall be provided to the validation/verification body at each verification.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (26 February 2024)	The VVB notes that currently the project is not currently subject to the requirements of this Section 3.18 of the VCS Standard v4.4; however, with the update of the VCS Standard to v4.5 the exemption from these section when conducting a joint VCS/CCB Verification no longer exists. The VCS Standard states "Effective for all project requests submitted on or after 1 March 2024." As a result, the VVB will issue OFIs in this Section until the time at which the project is required to comply with these requirements. It is unclear how the project currently meets this requirement. The VVB is issuing an OFI to ensure this requirement is met at the time at which the project is required to comply.

Round 1 NCR/CL/OFI (26 February 2024)	OFI: Please ensure this requirement is met at the time at which the project is required to comply with these requirements.
Round 1 Response from Project Proponent (12 June 2024)	The benefit sharing agreement has been provided to the VVB in folder "Funds transfer/10 income from carbon" and "Funds transfer/40 income from carbon"
Aster Global Findings - Round 2 (20 August 2024)	This requirement is required to be met based on the effective date for this requirement ("Effective for all project requests submitted on or after 1 March 2024"). The VVB was unable to locate the file or supporting documents referenced in the response. The VVB notes that an unsigned version of the contract has been provided but is requesting a signed version of the contract. The VVB will require documentation to demonstrate conformance with the requirements of VCS Standard v4.7 section 3.19.24.
Round 2 NCR/CL/OFI	NCR: Please provide documents as requested in line with the findings.
Round 2 Response from Project Proponent (09 September 2024)	Signed version has been provided "New Signed Contract CT and Makame_2024.pdf" and "Previous Signed Contract CT and Makame WMA.pdf"
Aster Global Findings - Round 3 (08 October 2024)	Thank you for the clarification and providing the documents. This finding is closed.

Item	11
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 1 Project Management (PM)
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	Q1 Does the project have an adaptive management plan in place that includes a monitoring plan? If No, the project fails the risk assessment. If Yes, proceed to Q2.
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	This risk category is not included in the risk tool version provided to the VVB.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.
Aster Global Findings - Round 2 (20 August 2024)	The risk report refers to the RMP for this item. According to the NPRT, " Adaptive management plans identify, assess, and create a mitigation plan for potential risks to the project, including those identified in this document, and any other obstacles to project implementation. They include a process for monitoring progress, documenting lessons learned or corrections that may be needed, and incorporating them into project decision-making in future monitoring periods." The VVB reviewed the draft GMP provided, however a final executed version was not provided. Additionally, while the GMP outlines management plans, challenges, and objectives/goals for the WMA as a whole, it is unclear how the GMP meets the requirements outlined in the NPRT for adaptive management specific to the project.
Round 2 NCR/CL/OFI	CL: Please clarify how the draft GMP meets the requirements for a project adaptive management plan.
Round 2 Response from Project Proponent (09 September 2024)	See Makame Adaptive Management & Risk Monitoring Plan included as part of NPRT attachments.
Aster Global Findings - Round 3 (08 October 2024)	The project provided an Adaptive Management & Risk Monitoring Plan for the Makame project which includes potential risks and mitigation plans, a process for monitoring progress, and documenting lessons learned and incorporating them into decision making. This item is addressed.

Item	12
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VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 1 Project Management (PM)
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	b) Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50 percent of stocks on which GHG credits have previously been issued.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	A risk score of 2 is taken for this item.
Round 1 NCR/CL/OFI (26 February 2024)	
Round 1 Response from Project Proponent (12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	A risk score of 0 was taken for this item, however no supporting evidence or justification was provided. The VVB notes previous versions of the NPRT did not have a score of 0.
Round 2 NCR/CL/OFI	NCR: Please address in line with the finding and update project documents as appropriate.
Round 2 Response from Project Proponent (09	This was likely an error in the Verra Hub. The justification was deleted by the Hub. It has been added back to the risk tool.

September 2024)	
Aster Global Findings - Round 3 (08 October 2024)	A risk score of 2 was selected for this item. VGS patrol the project area to prevent ongoing encroachment. This item is addressed.

Item	13
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 1 Project Management (PM)
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	Total Project Management (PM) [as applicable, (a + b + c + d + e + f + g + h + i)] Total shall not be less than zero.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	The Risk Report provided to the VVB contains an additional mitigation credit that is no longer included in the v4.2 risk assessment, and therefore the Total Project Management score of -2 is not correct.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please ensure the Total Project Management Score is calculated correctly according to the v4.2 risk tool.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.

Aster Global Findings - Round 2 (20 August 2024)	This item is marked pending, closed of findings in this section. Items closed - total Project Management score is 0.
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Item	14
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 2 Financial Viability (FV)
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	e) The payback period is four years or less 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_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	A risk score of 0 was chosen for the project payback period, however no supporting evidence was referenced or provided.
Round 1 NCR/CL/OFI (26 February 2024)	CL: Please provide supporting evidence demonstrating this is the correct risk score.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.

Aster Global Findings - Round 2 (20 August 2024)	The VVB reviewed the support docs, risk tool notes, and NPRT and noted the following: 1. The risk tool notes state reference a workbook titled "Makame_Financial_Viability_211022.xlsx"; however, this workbook has not been provided to the VVB for review. 2. The VVB reviewed the workbook titled "MAKAME~1-202407091350234984.xlsx" which does not appear to updated values that have been converted from planned to actual based on a review of the credits issued during the last verification and the cash flow provided to the VVB for review during the previous verification.
Round 2 NCR/CL/OFI	NCR: Please provide all evidence referenced in the NPRT. CL: Please clarify in line with finding 2.
Round 2 Response from Project Proponent (09 September 2024)	A new financial viability spreadsheet has been uploaded to the NPRT
Aster Global Findings - Round 3 (08 October 2024)	1. Thank you for clarification. The VVB reviewed the Makame_Financial_Viability_JA_AJ230324.xlsx which is referenced correctly within the NPRT. This finding is closed. 2. The VVB reviewed the Makame_Financial_Viability_JA_AJ230324.xlsx which now shows actual expenses and correctly delineates between actual and planned expenses. This finding is closed. 3/4. The VVB reviewed the updated Financial Viability workbook and it does not appear that findings 3 and 4 have been addressed. The VVB is reissuing findings 3 and 4. 3. The VVB notes that the contract specifies a 60% revenue sharing for communities which is calculated in Row 13 of the summary tab. Annex 2 of the MAKAME WMA RMZP 2017 copy.pdf shows that 60% of the revenue goes to communities and then 10% of the revenue goes to the district government and is paid directly by CarbonTanzania. It is unclear to the VVB where the 10% of revenue paid by CT to the district government shows up in the financial viability spreadsheet. 4. The VVB reviewed the evidence of benefit sharing payments provided by the Project and is requesting clarification as to how these payments correspond to previous issuances to allow the VVB to confirm that benefit sharing has been implemented as described in the contract.
Round 3 NCR/CL/OFI	CL: Please clarify in line with findings 3 and 4 and provide supporting evidence as necessary.

Round 3 Response from Project Proponent (18 October 2024)	3. The 10% payment paid to the district (132,418,933.70 Tsh) by Makame WMA is documented in 'District share_10%_2023.pdf' in Supporting Documents. The financial viability and management spreadsheets have been updated to include this payment. 4. The document "Revenue Letter_Sales total_2022_V4.pdf" provided in Supporting Documents demonstrates how benefit sharing payments correspond to previous 2019-2021 issuances.
Aster Global Findings - Final (02 November 2024)	Thank you for the clarification. The VVB reviewed the update Financial Viability workbook and the Revenue Letter_Sales total_2022_V4.pdf and is reasonably assured that the selected risk score is appropriate. This finding is closed.

Item	15
VCS AFOLU Non- Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 2 Financial Viability (FV)
VCS AFOLU Non- Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	i) Project has secured 80 percent or more of the funding needed to cover the total cash out before the project reaches breakeven
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	A risk score of 0 was chosen for the amount of funding needed before the project reaches breakeven, however no supporting evidence was referenced or provided.
Round 1 NCR/CL/OFI (26 February 2024)	CL: Please provide supporting evidence demonstrating this is the correct risk score.

Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.
Aster Global Findings - Round 2 (20 August 2024)	This item is marked pending findings already issued.
Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent (09 September 2024)	
Aster Global Findings - Round 3 (08 October 2024)	
Round 3 NCR/CL/OFI	
Round 3 Response from Project Proponent (18 October 2024)	
Aster Global Findings - Final (02 November 2024)	This item is now closed as the remaining financial feasibility items have been addressed.

Item	16
VCS AFOLU Non- Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 4 Project Longevity

VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	Q3 What is the project longevity in years? If you answered Yes to Q1 and the project longevity is less than 40 years, the project fails the risk assessment. If you answered No to Q1 and the project longevity is less than 30 years, the project fails the risk assessment. Please note that projects with project longevity of less than 40 years will be ineligible for the Core Carbon Principles label.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	This risk category is not included in the risk tool version provided to the VVB.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.
Aster Global Findings - Round 2 (20 August 2024)	The NPRT states that the project longevity is 40 years, however no supporting evidence or justification was provided for this statement. The VVB notes that the crediting period for the project is 30 years and the contract is for 30 years.
Round 2 NCR/CL/OFI	NCR: Please address in line with the finding and provide supporting evidence demonstrating that project longevity is 40 years.
Round 2 Response from Project Proponent (09 September 2024)	The updated 40 year contract has been added to the NPRT to substantiate the project longevity. Even though the new contract was signed after the monitoring period ended, this is the contract that is currently in place and signifies a reduction in the risk to project longevity. See "Mkataba_CT+Makame_2024"
Aster Global Findings - Round 3 (08 October 2024)	An updated contract with the Makame WMA that has a term of 40 years was provided. The VVB notes that the contract was signed outside of the monitoring period, however the contract is the current one in place for the project and demonstrates that there is a project longevity of 40 years. This item is addressed.

Item	17
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 4 Project Longevity
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	Q4 Does the project have a management, financial and monitoring plan for the entire project longevity? If No, the project fails the risk assessment. If Yes, proceed to Q5.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	This risk category is not included in the risk tool version provided to the VVB.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.
Aster Global Findings - Round 2 (20 August 2024)	The NPRT states that there is a management, financial and monitoring plan for the entire project longevity, however no supporting documentation or justification was provided.
Round 2 NCR/CL/OFI	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.

Round 2 Response from Project Proponent (09 September 2024)	The Financial Plan and Adaptive Management & Risk Monitoring Plan will be applied to the project through the year 2056, covering the entire 40-year project longevity. The RMP will continue to be valid as it gets updated every 5 years.
Aster Global Findings - Round 3 (08 October 2024)	The project provided an Adaptive Management & Risk Monitoring Plan for the Makame project which includes a management, financial, and monitoring plan for the entire project longevity. This item is addressed.

Item	18
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 4 Project Longevity
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	a) Without legal agreement or requirement to continue the management practice.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	This risk category is not included in the risk tool version provided to the VVB.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.

(12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	The project does not have a legal agreement . Pending findings above on project longevity.
Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent (09 September 2024)	
Aster Global Findings - Round 3 (08 October 2024)	This item is closed now that the other findings related to project longevity have been closed.

Item	19
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 6 Land Tenure (Ownership) and Resource Access or Impacts
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	Q2 Has the project executed a binding legal agreement(s) (such as a contract) securing the legal right to control and operate project activities over the entire project area with all entities that have verified ownership claims or verified land, resource access, or use rights (such as customary rights holders)? If No, the project fails the risk assessment. If Yes, proceed to Q3.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx

Aster Global Initial Findings (26 February 2024)	This risk category is not included in the risk tool version provided to the VVB.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.
Aster Global Findings - Round 2 (20 August 2024)	The Risk Tool notes state "The resource management plan serves as the guiding document to govern project activities in the area." It is unclear to the VVB what language within the RMP "secures the legal right to control and operate project activities." While the VVB understands that the RMP is the basis for the Project activities, the RMP does not appear to be relevant for the relationship between CT and the WMA/AA.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the findings and provide evidence as necessary.
Round 2 Response from Project Proponent (09 September 2024)	A contract exists between CT and Makame WMA to secure the legal right to control and operate project activities. There was previously contract that was valid for 30 years. This contract has been supplanted by the new 40 year contract. The right to do the project has always been conferred by these contracts. The previous and new signed contract between CT and Makame are attached.
Aster Global Findings - Round 3 (08 October 2024)	An updated contract with the Makame WMA that has a term of 40 years was provided. The contract grants Carbon Tanzania to operate project activities in partnership with the WMA. The VVB notes that the contract was signed outside of the monitoring period, however the contract is the current one in place for the project and demonstrates that there is a project longevity of 40 years. This item is addressed.

Item	20
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 (12 October 2023) (Section)	Table 11: Natural Risk Assessment

VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (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_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	The natural risk score was not calculated according to v4.2 of the risk tool.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.
Aster Global Findings - Round 2 (20 August 2024)	The project selects a risk score of 3 with a 0.5 mitigation credit for fire risk. The NPRT notes state that Frequent, low-intensity burns of grasses along with termite activity that quickly removes lying dead wood, mitigates the possibility of severe fire damage and potential loss of carbon. It is unclear from the information provided what the significance and historical likelihood of fire is in the project area and how the project determined that the risk score is appropriate.
Round 2 NCR/CL/OFI	The project selects a risk score of 3 with a 0.5 mitigation credit for fire risk. The NPRT notes state that Frequent, low-intensity burns of grasses along with termite activity that quickly removes lying dead wood, mitigates the possibility of severe fire damage and potential loss of carbon. It is unclear from the information provided what the significance and historical likelihood of fire is in the project area and how the project determined that the risk score is appropriate.
Round 2 Response from Project Proponent (09	Justification has been provided in the NPRT

September 2024)	
Aster Global Findings - Round 3 (08 October 2024)	The project selects an intensity of "insignificant" with a likelihood of less than every 10 years for fire. This is in line with previous verification periods and supported by the justification provided in the NPRT. Mitigation measures are in place and implemented by VGS throughout the project area. Observations made during the site visit and the supporting evidence provided demonstrate that a total risk score of 2 is appropriate.

Item	21
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 11: Natural Risk Assessment
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	b) Pest and Disease Outbreaks (PD)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	The natural risk score was not calculated according to v4.2 of the risk tool.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.

(12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	The project selects a score of 0, however no justification or supporting documentation was provided.
Round 2 NCR/CL/OFI	The project selects a score of 0, however no justification or supporting documentation was provided.
Round 2 Response from Project Proponent (09 September 2024)	Justification has been provided in the NPRT
Aster Global Findings - Round 3 (08 October 2024)	The project states that pest and disease risk in the Makame project area is not applicable and will not lead to any loss of carbon. This risk score is in line with previous verification periods and supported by the justification provided in the NPRT. During the site visit, the VVB saw no evidence of pest and disease risk within the project area. A risk score of 0 is appropriate.

Item	22
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 11: Natural Risk Assessment
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	c) Extreme Weather (W)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or)	VCS-Risk-Report_2023_Makame_2023-08-22.docx

Supporting Documents)	
Aster Global Initial Findings (26 February 2024)	The natural risk score was not calculated according to v4.2 of the risk tool.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.
Aster Global Findings - Round 2 (20 August 2024)	The project selects a score of 0, however no justification or supporting documentation was provided.
Round 2 NCR/CL/OFI	The project selects a score of 0, however no justification or supporting documentation was provided.
Round 2 Response from Project Proponent (09 September 2024)	Justification has been provided in the NPRT
Aster Global Findings - Round 3 (08 October 2024)	The project selects a significance of "no loss" and frequency of less than every 10 years. Droughts are frequent in the project area, however the tree species are adapted to drought and loss of carbon is unlikely. This is in line with previous verification periods and supported by the justification provided in the NPRT. During the site visit, the VVB saw no evidence of forest loss due to drought or other extreme weather. A risk score of 0 is appropriate.

Item	23
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 11: Natural Risk Assessment

VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	d) Geological Risk (G)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	The natural risk score was not calculated according to v4.2 of the risk tool.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.
Aster Global Findings - Round 2 (20 August 2024)	The project selects a score of 0, however no justification or supporting documentation was provided.
Round 2 NCR/CL/OFI	The project selects a score of 0, however no justification or supporting documentation was provided.
Round 2 Response from Project Proponent (09 September 2024)	Justification has been provided in the NPRT

Aster Global Findings - Round 3 (08 October 2024)	The project selects a significance of "no loss" and frequency of less than ever 10 years. Landslides are not likely to occur within the project area due to the average slope. This is in line with previous verification periods and supported by the justification provided in the NPRT. During the site visit, the VVB saw no evidence of forest loss due to geological risk. A risk score of 0 is appropriate.
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Item	24
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Table 11: Natural Risk Assessment
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	e) Other natural risk (ON1)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2023_Makame_2023-08-22.docx
Aster Global Initial Findings (26 February 2024)	The natural risk score was not calculated according to v4.2 of the risk tool.
Round 1 NCR/CL/OFI (26 February 2024)	NCR: Please provide a risk score for this item along with supporting evidence.
Round 1 Response from Project Proponent (12 June 2024)	The latest version of the NPRT has been applied to the project and evidence has been provided with this round of findings.

Aster Global Findings - Round 2 (20 August 2024)	The project selects a score of 0, however no justification or supporting documentation was provided.
Round 2 NCR/CL/OFI	The project selects a score of 0, however no justification or supporting documentation was provided.
Round 2 Response from Project Proponent (09 September 2024)	Justification has been provided in the NPRT
Aster Global Findings - Round 3 (08 October 2024)	There are no other natural risks identified by the project. This is in line with previous verification periods.

Item	25
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Climate Impact Drivers
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	Cold spells
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_NPRT_Notes_1900.pdf; VCS_NPR_REP_1900_4_26_2022_4_25_2023 (1).pdf
Aster Global Initial Findings (26 February 2024)	

Round 1 NCR/CL/OFI (26 February 2024)	
Round 1 Response from Project Proponent (12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	The project has selected "does not apply" for a decrease in cold spells. It is unclear why this future climate impact does not apply to the project.
Round 2 NCR/CL/OFI	CL: Please clarify how a decrease in cold spells does not apply to the project.
Round 2 Response from Project Proponent (09 September 2024)	Justification has been provided in the NPRT
Aster Global Findings - Round 3 (08 October 2024)	The NPRT has been updated with a demonstration along with supporting evidence of how a decrease in cold spells will both negatively and positively impact the project. An impact of "does not apply" is appropriate. This item is addressed.

Item	26
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Climate Impact Drivers
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	Soil moisture
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_NPRT_Notes_1900.pdf; VCS_NPR_REP_1900_4_26_2022_4_25_2023 (1).pdf
Aster Global Initial Findings (26 February 2024)	
Round 1 NCR/CL/OFI (26 February 2024)	
Round 1 Response from Project Proponent (12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	The project has selected "does not apply" for an increase in soil moisture. It is unclear why this future climate impact does not apply to the project.
Round 2 NCR/CL/OFI	CL: Please clarify how an increase in soil moisture does not apply to the project.
Round 2 Response from Project Proponent (09 September 2024)	Justification has been provided in the NPRT
Aster Global Findings - Round 3 (08 October 2024)	The VVB reviewed the justification and supporting evidence provided which demonstrates that an increase in soil moisture will likely have little impact on the project. An impact of "does not apply" is appropriate. This item is addressed.

Item	27
VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Section)	Climate Impact Drivers

VCS AFOLU Non-Permanence Risk Tool, Version 4.2 12 October 2023 (Description)	Mean wind speed
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_NPRT_Notes_1900.pdf; VCS_NPR_REP_1900_4_26_2022_4_25_2023 (1).pdf
Aster Global Initial Findings (26 February 2024)	
Round 1 NCR/CL/OFI (26 February 2024)	
Round 1 Response from Project Proponent (12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	The project has selected "does not apply" for an increase in wind speed. It is unclear why this future climate impact does not apply to the project.
Round 2 NCR/CL/OFI	CL: Please clarify how an increase in wind speed does not apply to the project.
Round 2 Response from Project Proponent (09 September 2024)	Justification has been provided in the NPRT
Aster Global Findings - Round 3 (08 October 2024)	The VVB reviewed the justification and supporting evidence provided which demonstrates that an increase in wind speeds will likely have little impact on the project. An impact of "does not apply" is appropriate. This item is addressed.

Item	28
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	5 PROJECT BOUNDARY
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	Baseline projections must be annual and be available for each proposed future verification date.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR
Aster Global Initial Findings (26 February 2024)	The VVB notes that the project is currently undergoing the Verra accuracy review for the previous monitoring period in which the post-deforestation carbon stocks have been updated and that the quantification workbooks for the current monitoring period have not been updated to reflect this new value.
Round 1 NCR/CL/OFI (26 February 2024)	CL: Please ensure that the updated post-deforestation stock analysis is incorporated into the quantification for this monitoring period.
Round 1 Response from Project Proponent (12 June 2024)	This review has been closed out.

Aster Global Findings - Round 2 (20 August 2024)	The VVB reviewed the DefLB Actual tab of the Monitoring 2023 workbook and notes that the PROPLB calculation does not account for year 2023 in the denominator ($\Delta\text{CBSL, LB, unplanned (t CO}_2\text{-e)}$). This value is thus incorrectly reported in Section 3.1.2 of the MR.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update calculation workbooks and reporting documents as necessary.
Round 2 Response from Project Proponent (09 September 2024)	$\Delta\text{CBSL, LB, unplanned (t CO}_2\text{-e)}$ is not a parameter in the PROPLB equation. After communication with VVB this finding is being removed.
Aster Global Findings - Round 3 (08 October 2024)	The VVB confirms this finding should not have been issued. This finding is closed.

Item	29
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	8.4.6 Uncertainty Analysis
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	Project must use module X-UNC to combine uncertainty information and conservative estimates and produce an overall uncertainty estimate of the total net GHG emission reductions. The estimated cumulative net anthropogenic GHG emission reductions must be adjusted at each point in time to account for uncertainty as indicated in module X-UNC14. X-UNC calculates an adjusted value for NERREDD+ for any point in time. This adjusted Adjusted_NERREDD+ must be the basis of calculations at each point in time in <u>Equation 13 on page 28</u> .
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or)	Makame REDD Project_Monitoring2023_Calcs_2023-08-09.xlsx

Supporting Documents)	
Aster Global Initial Findings (26 February 2024)	The VVB reviewed the application of this equation and confirms that is applied correctly; however, this item is marked pending the final review of the quantification workbook once all findings are closed.
Round 1 NCR/CL/OFI (26 February 2024)	
Round 1 Response from Project Proponent (12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	The VVB reviewed the updated Monitoring Report calculations and notes that it appears that Equation (13) is applied incorrectly in year 2023. Specifically, it is unclear why in on the 'Actual VCUS' tab, cell I9 subtracts estimated leakage emissions from the adjusted NER_REDD value.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documents and calculation workbooks as necessary.
Round 2 Response from Project Proponent (09 September 2024)	The MR calculations workbook has been updated to correctly apply Equation 13 in year 2023.
Aster Global Findings - Round 3 (08 October 2024)	Thank you for the clarification. The VVB reviewed the updated quantification workbook and confirmed that equation 13 is not applied correctly. This finding is closed.

Item	30
VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Section)	8.4.7 Calculation of Verified Carbon Units

VCS Methodology VM0007 Version 1.5, 9 March 2015 REDD+ Methodology Framework (REDD-MF) Sectoral Scope 14 (Description)	To estimate the number of Verified Carbon Units (VCUs) for the monitoring period $T = t_2 - t_1$, this methodology uses the <u>Equation on page 28</u>.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Makame REDD Project_Monitoring2023_Calcs_2023-08-09.xlsx
Aster Global Initial Findings (26 February 2024)	The VVB reviewed the application of this equation and confirms that is applied correctly; however, this item is marked pending the final review of the quantification workbook once all findings are closed.
Round 1 NCR/CL/OFI (26 February 2024)	
Round 1 Response from Project Proponent (12 June 2024)	
Aster Global Findings - Round 2 (20 August 2024)	The VVB reviewed the updated Monitoring Report calculations and notes that it appears that the hardcoded values for previous monitoring periods (2017-2022) on the 'Actual VCUs' tab are incorrectly sourced compared to the verified monitoring period 3 values. It is unclear why these values are discrepant.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update the calculation workbook as necessary.
Round 2 Response from Project Proponent (09 September 2024)	The MR calculations workbook has been updated to correctly source values for previous monitoring periods.

Aster Global Findings - Round 3 (08 October 2024)	Thank you for the clarification, the VVB confirmed that the previously verified values are correctly reported this finding is closed. However the VVB noted two additional issues: 1. Post-deforestation stocks are not considered in the calculation of $\Delta CP, DefLB, i, t$ (t CO ₂ -e) (DefLB Actual tab cells F3:F9). This does not result in a an error in the final VCS calculations and therefore the VVB is issuing an OFI. 2. The buffer is calculated incorrectly as leakage emissions are subtracted prior to the calculation of the buffer. This is a new error as the last version of the calculation spreadsheet calculated the buffer correctly.
Round 3 NCR/CL/OFI	OFI: Update the quantification so that post-deforestation stocks are considered estimating carbon stocks. NCR: Please update the quantification of the buffer to align with the requirements of the VCS Standard.
Round 3 Response from Project Proponent (18 October 2024)	1. The DefLB parameters have been updated. 2. The buffer calculation has been corrected and the MR has been updated accordingly.
Aster Global Findings - Final (02 November 2024)	The VVB reviewed the updated calculation workbook and confirmed the calculation is correct this finding is closed.

Item	31
VMD00015 (M-MON) v 2.1 (Section)	Post-processing and accuracy assessment
VMD00015 (M-MON) v 2.1 (Description)	· Calculate the area of each category within the project area and, where required, the leakage belt.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR (MAKAME_Monitoring_Report_2023_V1_2023-08-23.docx) ; MK_2023_PA_NF_20230811_JWF.shp ; MK_2023_LB_NF_20230811_JWF.shp

Aster Global Initial Findings (26 February 2024)	The areas of deforestation in the project area and leakage belt reported in MR Section 3.1.2 and included in the calc workbooks do not match the areas of NF in the PA and LB shapefiles provided to the VVB (MK_2023_PA_NF_20230811_JWF.shp ; MK_2023_LB_NF_20230811_JWF.shp). Additionally, the total forested areas of the PA and LB included in the shapefile attribute tables (MK_2023_PA_F_20230811_JWF & MK_2023_LB_F_20230811_JWF) do not match the areas calculated by the VVB.
Round 1 NCR/CL/OFI (26 February 2024)	CL: Please clarify the area of deforestation and remaining forest in the PA and LB and provide the supporting geospatial files.
Round 1 Response from Project Proponent (12 June 2024)	The areas have been updated in the calculations workbook, and updated shapefiles have been shared with the VVB
Aster Global Findings - Round 2 (20 August 2024)	The VVB reviewed the updated shapefiles provided and noted that the total hectares of forest loss are consistent between the calculation workbook and shapefiles. However, the values reported in MR Section 3.1.2 do not match the shapefiles or calc workbook. Additionally, the updated version of the MR dated 2024-05-06 does not include Appendix 3 describing the remote sensing and accuracy assessment analyses completed during the monitoring period.
Round 2 NCR/CL/OFI	CL: Please ensure acres are consistently reported across all project documents NCR: Please ensure the MR includes all relevant appendices.
Round 2 Response from Project Proponent (09 September 2024)	1. The correct forest loss values have been added to the MR. 2. Appendix 3 has been added back to the monitoring report.
Aster Global Findings - Round 3 (08 October 2024)	1. The VVB notes that the values reported in the MR and calc workbook match the values in the provided shapefiles. However, the strata do not appear to match for either the PA or LB (i.e. for the PA, the shapefile has 33.8 ha of loss for acacia shrub/woodland and 21.6 ha for woodland/forest, while the MR and calc workbooks report 21.6 ha for MAS and 33.8 ha for MFW). It is unclear why this discrepancy exists. 2. Appendix 3 has been included in the updated MR. This item is addressed.
Round 3 NCR/CL/OFI	CL: Please ensure the ha of forest loss are consistently reported for each strata in the PA and LB across the shapefiles, MR, and calc workbook.

Round 3 Response from Project Proponent (18 October 2024)	The strata area values have been corrected in the MR and calculation workbook in order to be consistent across shapefiles, MR, and the calc workbook
Aster Global Findings - Final (02 November 2024)	The ha of forest loss reported in the MR, shapefiles, and calc workbook are now consistent. This item is addressed.

Item	32
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)	MK_2023_Accuracy_ClassArea_20230811_JWF.xlsx; MR Appendix 3
Aster Global Initial Findings (26 February 2024)	The Accuracy Analysis matrix was provided to the VVB for review. The VVB was able to recreate the overall accuracy of 94%. Additionally, the VVB reviewed a sample of the Accuracy points using Planet imagery and found no discrepancies. However, when reviewing the accuracy points against the F/NF shapefiles provided, the VVB noted several points marked as NF in both the predicted and actual column of the accuracy assessment, but the point intersects with F area in the shapefile (or vice versa). Some examples include point IDs 34, 123, and 156. It is unclear why these discrepancies exist.
Round 1 NCR/CL/OFI (26 February 2024)	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (12 June 2024)	The accuracy assessment has been revised and now aligns with the map classification. The new AA results have been added to Appendix 3 in the MR, and AA point shapefiles have been shared.

Aster Global Findings - Round 2 (20 August 2024)	The VVB reviewed the updated AA points shared and noted that the F/NF classifications now match the F/NF landcover map. Additionally, the VVB reviewed a sample of the new points and did not note any discrepancies between classification of points. This item is addressed.
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Item	33
VCS Methodology VMD0010 Version 1.1 March 2015 Sectoral Scope 14 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU) (Section)	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)	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)	MR, Administrative_units_Population_Distribution_Report_Tanzania_Mainland_volume1b.pdf

Aster Global Initial Findings (26 February 2024)	Section 3.1.2 of the MR lists "PROPIImm" with the following description: "Calculated based on results of survey of communities in the area around the project." This appears to be an outdated source of data description. The VVB also notes that Section 2.2.4 of the MR states: "The PD deviation for PropIMM as applied in the previous reporting period is no longer relevant for this reporting period as PropIMM has been calculated using the 2022 Tanzanian Census data." The VVB notes that the wording of this deviation is confusing as the Project no longer applied the methodology deviation 4 as described in the previous MR; however, it is unclear when reading this deviation if the Project is still applying a methodology deviation to determine PROPIImm through the use of census data. Further, Table 3.20 incorrectly reports PROPIImm.
Round 1 NCR/CL/OFI (26 February 2024)	CL: Please clarify in line with the finding and update the MR to ensure it is clear to the reader whether or not the Project is applying a methodology deviation.
Round 1 Response from Project Proponent (12 June 2024)	The PROPIImm deviation has been removed from the MR, and the new approach is described.
Aster Global Findings - Round 2 (20 August 2024)	Thank you for clarifying the application of the deviation in this monitoring period. The current monitoring period value for PROPIImm is correctly and clearly reported in the MR. The VVB reviewed the updated Monitoring Report calculations workbook and notes that the PROPIImm values used in 2017 and 2018 have been changed from the previously verified values. It is unclear why this occurs.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documents and calculation workbooks as necessary.
Round 2 Response from Project Proponent (09 September 2024)	It is actually an error in the previous reporting period calculations, and was rectified during this reporting period to revert back to the PROPIImm reported in for 2017 and 2018 in the previous reporting period. 0.091 is the correct value for those years. The reported values from the previous reporting periods should have no impact on the crediting in the current reporting period.
Aster Global Findings - Round 3 (08 October 2024)	Thank you for the clarification, this finding is closed.

Item	1
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CCB Standards v3.1 21 June 2017 (Section)	Other Monitoring Report Template Requirements (additional items not attributed to specific CCB Indicators)
CCB Standards v3.1 21 June 2017 (Description)	1.1 Unique Project Benefits - Insert the brief summaries of two to five benefits of the project not captured by the standardized benefit metrics in Section 1.2 (these may be the same as those listed in Section 1.1 of the project description). For each outcome or impact, assess the net benefit the project has achieved during the monitoring period covered by this report and in the time since the beginning of the project lifetime (if this is the project's first verification report, the two columns will be the same). Achievements included in the monitoring period column shall be substantiated in this document as denoted by the corresponding section reference. Additional project benefits not anticipated in the project description or captured in Section 1.2 (Standardized Benefit Metrics), below, may be added, keeping in mind that these benefits may be reported on in subsequent monitoring reports.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 1.1 1.1;
Aster Global Initial Findings (26 February 2024)	MR Section 1.1 identifies four outcomes or impacts that are consistent with those listed in the PD. Clarification is required for duplication of one of the outcomes in the MR table. MR Section 1.1 does not identify the section of the MR where each of these outcomes or impacts are substantiated. This is a nonconformance to be addressed.
Round 1 NCR/CL/OFI	CL: Please clarify why one outcome or impact is duplicated in Section 1.1. NCR: Please provide section numbers for where in the MR each outcome or impact is substantiated.
Round 1 Response from Project Proponent (12 June 2024)	This issue has been resolved with the transfer to the new template.
Aster Global Round 2 Findings (21 August 2024)	MR Section 1.1 has been corrected and now references the section of the MR where each outcome or impact is substantiated. This item is addressed.
Item	2
CCB Standards v3.1 21 June 2017 (Section)	Other Monitoring Report Template Requirements (additional items not attributed to specific CCB Indicators)

CCB Standards v3.1 21 June 2017 (Description)	1.2 Standardized Benefit Metrics - For each metric, quantify the net benefit the project has achieved during the monitoring period covered by this report and since the project start date (if this is the project's first verification report, the two columns will be the same). Insert "not applicable" where the metric does not apply and "data not available" where the metric does apply but there are no means of quantification. Data included in the monitoring period column shall be substantiated in this document as denoted by the corresponding section reference.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 1.2; PD Section 1.2; MR Sections 3.2, 4.3, and 5.1, including subsections; documentation provided to VVB to substantiate reported results
Aster Global Initial Findings (26 February 2024)	MR Section 1.2 provides general section numbers corresponding to Climate, Community, and Biodiversity section headers. Section 1.2 does not identify the sections within the MR where the specific data reported in Section 1.2 is substantiated. The VVB noted most of the results reported in Section 1.2 are not presented elsewhere in the MR. This is a nonconformance to be addressed.
Round 1 NCR/CL/OFI	NCR: Please address the NCR in line with the findings.
Round 1 Response from Project Proponent (12 June 2024)	This issue has been resolved with the transfer to the new template.

Aster Global Round 2 Findings (21 August 2024)	Instructions for the Monitoring Report Template (CCB Version 3.0, VCS Version 4.3) requires: "Data included in the monitoring period column shall be substantiated in this document as denoted by the corresponding section reference." The VVB reviewed the achievements reported in the updated Table in Section 1.2 against the information presented in Sections referenced by the Table. a) The VVB was not able to locate information in MR Section 3.2 (including subsections) that substantiated the net estimated emission reductions in the project area measured against the without project-project scenario, or the number of hectares of reduced forest loss in the project area measured against the without project scenario as reported in Table 1.2. b) The VVB was not able to locate information in MR Section 4.3 (including subsections) that substantiated the total number of community members or number of female community members reported as having been provided training as reported in Table 1.2. The VVB was not able to locate information in MR Section 4.3 (including subsections) that substantiated the total number of people or number of women with improved livelihoods or income generated as a result of project activities as reported in Table 1.2. The VVB noted information in MR Section 4.3.1 presents funding available to the WMA for the monitoring period (reported as USD 117,721) for increased education opportunities in the WMA for the monitoring period. The VVB noted MR Section 4.3 (including subsections) does not provide information that substantiates how this funding equates to the total number of people or number of women reported in Table 1.2. The VVB was not able to locate information in MR Section 4.3 (including subsections) that substantiated the total number of community members or number of women whose well-being was improved as a result of project activities as reported in Table 1.2.
Round 2 NCR/CL/OFI	NCR: please address the discrepancies identified in Section 1.2 in line with the findings. Please provide supporting documentation for the specific results referenced in the findings that substantiate the results reported.
Round 2 Response from Project Proponent (09 September 2024)	This issue has been resolved with the transfer to the new template.

Aster Global Findings - Round 3 (08 October 2024)	Instructions for the Monitoring Report Template (CCB Version 3.0, VCS Version 4.3) requires: "<i>Data included in the monitoring period column shall be substantiated in this document as denoted by the corresponding section reference.</i>" The VVB reviewed the achievements reported in the updated Table in Section 1.2 against the information presented in Sections referenced by the Table. a) The VVB was not able to able to locate information in MR Section 3.2 (including subsections) that substantiated the net estimated emission reductions in the project area measured against the without project-project scenario, or the number of hectares of reduced forest loss in the project area measured against the without project scenario as reported in Table 1.2. b) The VVB was not able to locate information in MR Section 4.3 (including subsections) that substantiated the total number of community members or number of female community members reported as having been provided training as reported in Table 1.2. The VVB was not able to locate information in MR Section 4.3 (including subsections) that substantiated the total number of people or number of women with improved livelihoods or income generated as a result of project activities as reported in Table 1.2. The VVB noted information in MR Section 4.3.1 presents funding available to the WMA for the monitoring period (reported as USD 117,721) for increased education opportunities in the WMA for the monitoring period. The VVB noted MR Section 4.3 (including subsections) does not provide information that substantiates how this funding equates to the total number of people or number of women reported in Table 1.2. The VVB was not able to locate information in MR Section 4.3 (including subsections) that substantiated the total number of community members or number of women whose well-being was improved as a result of project activities as reported in Table 1.2.
Round NCR/CL/OFI	3 CL: Please clarify in line with items c, d, and e and update project documents as needed.

Round 3 Response from Project Proponent (18 October 2024)	c. The number of women with improved livelihoods reported in section 1.2 has been revised to reflect census data, and the MR reference section has been revised to show the section where livelihood impacts on women are demonstrated. d. Section 4.3.1 demonstrates the funds that have been allocated towards improved education in the in the WMA, while the Supporting Documents provided demonstrate the number of people impacted. - 66 students (inc. 10 female) were sponsored to attend college (See 'College' tab of 'Students Sponsorship 2022.xlsx') - 2 dormitories for female students were built, housing 80 students each. (160 females total. See document 'Infrastructures-Makame WMA Dec 2022.docx') - 2 teacher dormitories were built, housing 5 teachers each. (10 teachers total, half assumed to be female, so 5 females. See document 'Infrastructures-Makame WMA Dec 2022.docx') Therefore, 66 college students + 160 students in dormitories + 10 teachers in dormitories = 236 people total. And, 10 female college students + 160 females in dormitories + 5 female teachers in dormitories = 175 females total. e. The number of women with improved livelihoods reported in section 1.2 has been revised to reflect census data, and the MR reference section has been revised to show the section where livelihood impacts on women as well as overall well-being improvements to all community members are demonstrated
Aster Global Findings - Round 4 (02 November 2024)	c. The section reference has been updated to reference section 4.1.1, which outlines how all community groups and women have benefitted from the project. The VVB notes that the updated number of women from the census data does not appear to be accurate (census data has 8,506 for Makame and 5,046 for Ndedo). d. Information has been added to section 4.3.1 to demonstrate how the project has been contributing to education. Additionally, the numbers reported in Section 1.2 are substantiated by the supporting evidence provided to the VVB. This item is addressed. e. c. The section reference has been updated to reference section 4.1.1, which outlines how all community groups and women have benefitted from the project. The VVB notes that the updated number of women from the census data does not appear to be accurate (census data has 8,506 for Makame and 5,046 for Ndedo.) f. PD Deviation 4 (related to the post-deforestation carbon stocks) is incorrect.

Round 4 NCR /CL/OFI	4	CL: Please ensure the correct number of women are reported in the MR. CL: Please ensure the correct PD deviation related to post-deforestation carbon stocks is used within the MR.
Round 4 Response from Project Proponent (07 November 2024)		c. The census data reference in Section 1.2 has been corrected e. The census data reference in Section 1.2 has been corrected f. PD deviation 4 has been corrected and now reflects the completed procedure.
Aster Global Findings - Final (11 November 2024)		c. The number of women has been corrected and is now in line with the census data. This finding is closed. e. The number of women has been corrected and is now in line with the census data. This finding is closed. f. The VVB reviewed the updated MR and confirmed PD Deviation 4 is now appropriately report. This finding is closed.

Item	3
CCB Standards v3.1 21 June 2017 (Section)	G1 - Project Goals, Design and Long-term Viability
CCB Standards v3.1 21 June 2017 (Description)	Indicator G1.10 - Identify likely natural and human-induced risks to the expected climate, community and biodiversity benefits during the project lifetime and outline measures needed and taken to mitigate these risks.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR section 2.2.6 and Appendix 2; PD Section 2.1.18; site visit observations and interviews
Aster Global Initial Findings (26 February 2024)	The VVB noted MR Section 2.2.6 states "See Project Risks Table in Appendix 2". The VVB noted MR Appendix 2 includes a table that identifies the same 5 risks identified in the validated PD, as well as identifies the same "Potential impacts on risk on climate, community and/or biodiversity benefits" for these 5 risks. The VVB noted the table in MR Appendix 2 identifies "Actions needed to mitigate the mitigate the risk", but does not identify which measures were taken during the monitoring period to mitigate these risks.
Round 1 NCR/CL/OFI	NCR: Please identify which measures were taken during the monitoring period to mitigate the identified risks. Please also provide supporting documentation to substantiate these mitigation efforts were undertaken during the monitoring period.
Round 1 Response from Project Proponent (12 June 2024)	The actions taken to mitigate risks have been updated in the table in Appendix 2 of the MR.

Aster Global Round 2 Findings (21 August 2024)	MR Appendix 2 has been updated with the mitigation measures taken during the monitoring period, including VGS patrols, governance trainings, carbon champions, finances for schools, and community loans. Supporting evidence of these activities have been provided to the VVB. This item is addressed.
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Item	4
CCB Standards v3.1 21 June 2017 (Section)	G1 - Project Goals, Design and Long-term Viability
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR section 2.2.7; PD section 2.1.19; site visit interviews and observations
Aster Global Initial Findings (26 February 2024)	The VVB noted MR Section 2.2.7 identifies actions taken for items identified in the PD as needed to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime. The VVB noted supporting documentation and site visit interviews and observations of evidence to the VVB substantiated the activities by the Carbon Champions, governance training for WMA leaders, and education paid for students during the monitoring period, which all contribute to capacity building and training. The VVB noted clarification and supporting documentation is needed for this monitoring period for other activities identified in the MR as taken, including: tourism opportunities, reframing and reinvigorating the resource plan, and community understanding of the potential for forest conservation to create and maintain pasture.
Round 1 NCR/CL/OFI	CL: Please provide clarification and supporting documentation for the specific activities as noted.
Round 1 Response from Project Proponent (12 June 2024)	The following documents have been provided as evidence: Vitalu vya uwindaji wa kitalii.pdf Carbon Champion teach Sheet-makame WMA.docx Makame GMP_First Draft_2023-2033
Aster Global Round 2 Findings (21 August 2024)	Supporting evidence of hunting block investments (tourism), improving the resource plan (GMP draft), and education through carbon champions were provided to the VVB for review. The documents provided support the statements made in the MR that measures have been taken to enhance benefits beyond the project lifetime. This item is addressed.

Item	5
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CCB Standards v3.1 21 June 2017 (Section)	G3-Stakeholder Engagement
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.3.1, 2.3.2, 2.3.3; PD sections 2.3.1 - 2.3.3; site visit interviews and observations
Aster Global Initial Findings (26 February 2024)	During the site visit, the verification team noted the MR summary and information about the site visit were posted in public places within the participating villages that visited. The verification team observed that copies of the PD and MR were available in village offices. During interviews with Carbon Champions and village members, it was evident that actions were taken to actively make the communities aware of project activities and monitoring results, and that community members are generally very knowledgeable about the carbon project. Draft copies of the MR are available in English and Swahili on the Verra website. The VVB noted MR Section 2.3.3 does not identify how informational meetings or the bi-annual meetings with the WMA management team are widely publicized.
Round 1 NCR/CL/OFI	CL: Please provide clarification in MR Section 2.3.3 for how informational meetings with communities and local stakeholders were publicized. Please also provide supporting documentation for these notifications.
Round 1 Response from Project Proponent (12 June 2024)	The invitation letters to the meetings have been shared with the VVB, see Barua ya kualika wajumbe Kikao.pdf and the MR has been updated to clarify the process.
Aster Global Round 2 Findings (21 August 2024)	The VVB reviewed the invitation letter provided and notes that the letter is from 2021. It is unclear from the supporting documents provided and information added to the MR if there were any invitations for meetings sent during monitoring period.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and provide supporting evidence as appropriate.
Round 2 Response from Project Proponent (09 September 2024)	The most recent invitation letter has been provided. See "BARUA Carbon Vs Makame GMP"

Aster Global Findings - Round 3 (08 October 2024)	Invitations for good governance meetings taking place during the monitoring period were provided to the VVB. MR Section 2.3.2 has been updated to state that information meetings were publicized through invitations sent to village offices. This item is addressed.
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Item	6
CCB Standards v3.1 21 June 2017 (Section)	G3-Stakeholder Engagement
CCB Standards v3.1 21 June 2017 (Description)	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, ⁴⁴ 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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Sections 2.3.7, 2.3.8; PD sections 2.3.7, 2.3.8; Site visit interviews and observations
Aster Global Initial Findings (26 February 2024)	Information provided by community members and WMA leaders during site visit interviews substantiate that stakeholders are involved in the project in a participatory manner. Decisions made about project activities implemented by the WMA are unanimous among village governments, with village leadership representing what is needed in their villages. Agendas/minutes from the bi-annual meetings provided to the verification team show that future planned activities are discussed and project leadership allows time for community members to ask questions and provide input on the project. Observations from the site visit and documents provided support for the claim that Communities have influenced project design and implementation through effective communication. The VVB noted MR Section 2.3.7 states: "The RMP still valid and continued to be implemented during the third monitoring period." The VVB noted clarification is required for the status of the Resource Management Plan (RMP) during the fourth monitoring period, and how, if applicable, any updates were affected by stakeholder input.

Round 1 NCR/CL/OFI	1	CL: Please provide clarification in MR Section 2.3.7 for the status of the RMP during the fourth monitoring period.
Round 1 Response from Project Proponent (12 June 2024)		The RMP is currently being revised. This has been added to the table.
Aster Global Round 2 Findings (21 August 2024)	2	Section 2.3.9 of the MR has been updated to clarify that the RMP "is still valid" during the fourth monitoring period and is currently being updated through consultation with the community. Separate findings have been issued for Indicator GL1.4 regarding the status of the RMP. Closure of findings for Indicator G3.4 are pending resolution of findings for Indicator GL1.4, and any MR description revisions regarding the status of the RMP if warranted. This item is pending.
Round 2 NCR/CL/OFI	2	Pending resolution of findings for GL1.4.
Round 2 Response from Project Proponent (09 September 2024)		
Aster Global Findings - Round 3 (08 October 2024)	3	The project provided a letter from Doris Gama (District Executive Officer) dated 23 August 2024 stating that while the current RMP is expired, a new management plan is being developed and the Makame WMA is legitimate and continues to operate under the existing framework. This item is addressed.

Item	7
CCB Standards v3.1 21 June 2017 (Section)	G3-Stakeholder Engagement

CCB Standards v3.1 21 June 2017 (Description)	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 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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.3.12; PD Section 2.3.12; site visit interviews, support documents (including <i>Makame Appeals and Complaints Log.pdf</i> and Bi-annual meetings Agenda and Minutes for Nov 2022 and March 2023)

Aster Global Initial Findings (26 February 2024)	Carbon Tanzania has a clear grievance redress procedure that is described in the validated PD. The MR states that there were no grievances raised during the monitoring period, and during site visit interviews no individuals stated they had any grievances with the project or knew of grievances raised during the monitoring period. As there were no grievances logged during the monitoring period the verification team is unable to determine if the process was implemented in accordance with the project's validated design. However, individuals interviewed said they had no issues with the project, and if they ever did, they would feel comfortable raising them with project staff. Interviews with community representatives and review of Bi-annual Meeting minutes for meetings held during the monitoring period substantiate that the bi-annual meetings provide a forum for presenting grievances, and included prompts soliciting concerns, and that none were raised during these meetings during this monitoring period. The VVB noted clarification and response is needed from the Project regarding a request by Verra via email dated November 8, 2023 regarding the grievance redressal mechanism. Specifically, the email from Verra states "Additionally, the CCB verification has been approved for this monitoring period. Please note that in the next monitoring period the project proponent must provide a project description deviation as per Section 3.5.6 of the CCB Program Rules, v3.1, regarding the grievance redressal mechanism. The current mechanism lacks information on publicization and accessibility amongst stakeholders. This applies to both, project IDs 1900 and 1897. Feel free to reach out with any specific questions."
Round NCR/CL/OFI 1	CL: Please provide clarification on how the Project has addressed the item raised by Verra regarding the grievance redress procedure.
Round 1 Response from Project Proponent (12 June 2024)	PD Deviation has been added to the MR to address the publicization of the grievance redress mechanism. Additionally, a description of the grievance outcomes was added to section 2.3.14 in the MR.

Aster Global Round 2 Findings (21 August 2024)	1. A PD Deviation has been added to clarify the publicization and accessibility of the grievance redress mechanism amongst stakeholders. The PD deviation in section 2.2.5 as well as Section 2.3.14 both mention a grievance meeting. It is unclear to the VVB if the grievance meeting is a separate meeting available to all stakeholders to raise grievances, or if grievances are discussed only during the bi-annual meetings. The VVB notes that, as stated in other finding responses, only WMA leadership was present at the bi-annual meetings. 2. The VVB noted several small grammatical errors in the PD Deviation added to Section 2.2.5 of the MR related to the grievance mechanism. 3. The VVB notes that CCB Program Rule 3.5.9 states "The full indicator(s) impacted by the project description deviation shall be replaced in the project description and a new project description shall be issued. The changes, including indicator(s), date of change(s), and brief description of the change(s), shall be documented in the Document History section of the project description." However, the VVB has not been provided an updated PD. The VVB notes that the VVB reached out to Verra separately to seek clarification for why Verra's request related to PD Deviation is appropriate as a PD Deviation and not a Minor Change to the PD and received additional clarification on 16 August 2024 demonstrating how Verra has determined requiring a PD Deviation is aligned with CCB Program Rule 3.5.6. 4. 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. The PD Deviation does not describe how project responses are documented and made available to the public, as required by CCB Standard Indicator G3.8.
Round 2 NCR/CL/OFI	CL: Please provide additional detail on the annual grievance meeting as described in MR Sections 2.2.5 and 2.3.14 and provide supporting evidence that this meeting occurred during the monitoring period. NCR: Please provide an updated PD Deviation as required by the CCB Program Rules.

Round 2 Response from Project Proponent (09 September 2024)	1. Biannual meetings were held Nov 7 2022 and Mar 24 2023 during the Apr 2022 - Apr 2023 monitoring period, comprising members of CT and the WMA, and providing an open forum to solicit and receive grievances. The WMA leadership/management is broadly and legally representative of the communities and can bring up complaints from within the WMA. All other channels (va public comment and carbon champions - see grievance policy) remained open. Meetings are documented in "Makame Nov 2022 Bi copy" and "Makame March 2023 Bi copy" 2. Grammatical errors have been corrected in the PD deviation. 3. A revised PD has been provided to the VVB, see "Makame_PD_validated_UpdatedAug2024.docx"
Aster Global Findings - Round 3 (08 October 2024)	1. The VVB reviewed the bi-annual meeting minutes provided, which include an agenda item for an opportunity to raise grievances. The notes say that there were no grievances, even when prompted. This item is addressed. 2. The grammatical errors related to the PD deviation have been corrected. This item is addressed. 3. The VVB reviewed the updated PD and CT Grievance Policy provided and noted the following: 3a. The updated CT Grievance policy states that "The company also agrees to conduct policy-related training programs in a language that the community understands, as well as make all grievance forms and related documentation available." as well as other language stating that grievance responses will be made publicly available. PD Section 2.3.13 contains information on how the Grievance policy will be made publicly available, however information on how grievances and project responses are documented and made publicly available is not in the PD, as required by template instructions. 3b. The VVB notes that while the CT Grievance Policy is now largely in compliance with the Grievance Redress Procedure requirements outlined by CCB indicator G3.8, PD Section 2.3.12 and 2.3.13 template instructions require that the procedure be documented within the PD. The VVB notes that the PD references Carbon Tanzania's internal Grievance Policy document while giving only a brief summary within the PD. This is a nonconformance that needs addressed. 4. The Project Description Deviation in the MR now describes that the PD was updated and changes were made to the CT Grievance Policy. However, additional details may need added to MR Section 2.2.5 based on open findings related to the Grievance policy.
Round 3 NCR/CL/OFI	NCR: Please address in line with item 3b. CL: Please clarify in line with items 3a and 4.

Round 3 Response from Project Proponent (18 October 2024)	3a. PD Section 2.3.12 has been updated to show how grievances and responses are documented and made public. 3b. The PD Sections 2.3.12 and 2.3.13 have been revised to describe Carbon Tanzania's Grievance Policy in greater detail per template requirements. 4. MR Section 2.2.5 has been revised to show the PD deviation which accurately demonstrates the CT Grievance Policy
Aster Global Findings - Round 4 (02 November 2024)	3a. The VVB reviewed the updated PD and notes that it now states all grievances will be logged and made public. This item is addressed. 3b. The VVB reviewed the updated PD and notes all requirements of Indicator G3.8 are met. This item is addressed. 4. The VVB reviewed the updated MR and notes that it now includes all relevant details on the updated grievance mechanism. This item is addressed.

Item	8
CCB Standards v3.1 21 June 2017 (Section)	G3-Stakeholder Engagement
CCB Standards v3.1 21 June 2017 (Description)	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 taken 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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR section 2.3.14; PD section 2.3.14; site visit interviews and observations; support documentation (including <i>Majina ya viongozi Wanawake.docx</i>)

Aster Global Initial Findings (26 February 2024)	MR section 1.2 states that there are 32 full-time equivalent people employed in project activities, of whom 6 are female. MR Section 2.3.14 states: "<i>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...</i>". The VVB determined clarification is required for the number of work positions filled by women. The VVB also noted MR section 2.3.14 states: "though not "employed" 30 women are, as of this monitoring period, filling positions in the leadership structure of the WMA and thus the project." The VVB noted supporting documentation (Majina ya viongozi Wanawake.docx) only identifies 13 women as leaders and members of the Makame of Makame WMA. The MR explains that the low number of female employees is due to cultural preferences of the Masai society and not a result of unfair hiring practices. Site visit observations and interviews substantiate that community members are given preference for employment within the project, and that education and training is ongoing to build capacity within the community. There is a women's forum established within all 5 villages, which informs women about their rights and encourages them to speak up in meetings and participate in project activities. Conversations with members of the women's forums substantiate that women are participating in project activities and could apply for positions if desired.
Round 1 NCR/CL/OFI	CL: Please provide clarification within the MR on the number of work positions filled by women. CL: Please provide clarification for the number of women filling leadership roles in the WMA during the monitoring period. Please also provide supporting documentation for VVB review.
Round 1 Response from Project Proponent (12 June 2024)	The number of women working in the villages was updated. The number of women in leadership positions has also been updated. See "List of Employees.xlsx"

Aster Global Round 2 Findings (21 August 2024)	The "List of Employees.xlsx." document provided includes 6 female WMA employees, which matches what is reported in section 1.2 of the MR. However, Section 2.3.16 of the MR continues to present conflicting information by stating that 1 woman is directly employed by the WMA. Clarification is still required for this discrepancy. MR Section 2.3 now states that although not "employed", 6 women are in leadership positions within the WMA. Although these women in WMA leadership roles are understood to not be project employees, accuracy and consistency is required for statements in the MR regarding the reported number of women in leadership roles in the WMA Makame. MR Section 2.2.1 states that the WMA appointed 13 women into leadership on 20 February 2023, which is during the monitoring period. Clarification and consistency is required throughout the MR regarding statements on the number of women in leadership roles in the WMA. If the women leaders are different than the ones identified in "Majina ya viongozi Wanawake.docx", additional documentation will be required for review by the VVB to verify assertions regarding the number of leadership positions reported in the MR.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and ensure the MR reports consistent information regarding the number of females employed by the project and the number of women in leadership roles in the WMA. Additionally, please provide additional supporting evidence as warranted.
Round 2 Response from Project Proponent (09 September 2024)	During the monitoring period, 6 women were directly hired by the WMA (1 Secretary and 5 Female VGS). Additionally, 13 women were selected by community members from each village to be representatives in the Authorisation Association (AA). This has been clarified in section 2.3.16 of the MR.
Aster Global Findings - Round 3 (08 October 2024)	Sections 2.3.16 and 2.2.1 of the MR have been updated and now consistently report that 6 women were hired by the WMA and 13 women are in leadership positions. The supporting evidence provided previously support these statements. This item is addressed.

Item	9
CCB Standards v3.1 21 June 2017 (Section)	G3-Stakeholder Engagement
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.3.15; 2.3.15;

Aster Global Initial Findings (26 February 2024)		Section 2.3.15 of the MR lists the relevant laws and regulations related to workers rights, which are consistent with those listed in the validated PD. Carbon Tanzania receives tax clearance and renewed business licenses by complying with laws including these laws. The MR states: The tax clearance certificate and business license have also been reported from this reporting period as evidence of compliance with national laws and regulations. The WMA has a history of being in compliance through previous reports of payments and by maintaining legal status as a WMA." These items mentioned were not located in project supporting documents files provided to the verification team.
Round 1 NCR/CL/OFI	1	CL: Please provide the evidence of compliance mentioned in the MR
Round 1 Response from Project Proponent (12 June 2024)		Evidence has been provided to the VVB, see Returns Ministry of Labor 2021-2024.pdf
Aster Global Round 2 Findings (21 August 2024)	2	The VVB reviewed the Return on Employment of Non-Citizens, which is valid through 2025. MR Section 2.5.2 mentions 2 other requirements, including contributing to employees pensions and paying into a workers' compensation fund. Evidence of compliance with these requirements was not provided to the VVB.
Round 2 NCR/CL/OFI	2	CL: Please provide evidence of all requirements listed in Section 2.5.2 of the MR.
Round 2 Response from Project Proponent (09 September 2024)		Evidence has been provided to the VVB, see Returns Ministry of Labor 2021-2024.pdf
Aster Global Findings - Round 3 (08 October 2024)	3	The VVB reviewed the Return on Employment of Non-Citizens, which is valid through 2025. MR Section 2.5.2 mentions 2 other requirements, including contributing to employees pensions and paying into a workers' compensation fund. Evidence of compliance with these requirements was not provided to the VVB.
Round 3 NCR/CL/OFI	3	CL: Please provide evidence of all requirements listed in Section 2.5.2 of the MR.
Round 3 Response from Project Proponent (18 October 2024)		See "CT_Limited_WCF_Receipt_XXXX.pdf" and NSSF Receipts
Aster Global Findings - Round 4 (02 November 2024)	4	The project proponent provided Returns on Employment forms as well as receipts demonstrating payments into national social security funds. Based on the supporting evidence provided and interviews with individuals during the site visit, the VVB is reasonably assured that laws and regulations related to worker's rights are being followed. This item is addressed.
Item	10	
CCB Standards v3.1 21 June 2017 (Section)	G4 - Management Capacity	

CCB Standards v3.1 21 June 2017 (Description)	Indicator G4.3 - Document the financial health of the implementing organization(s). Provide assurance that the project proponent and any of the other entities involved in project design and implementation are not involved in or are not complicit in any form of corruption such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, and collusion, and describe any measures needed and taken to be able to provide this assurance.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.4.4, 2.4.5; supporting documentation; site visit interviews and observations
Aster Global Initial Findings (26 February 2024)	There is a clear statement in the MR that all forms of bribery and corruption are prohibited. Interviews and discussions with CT, project management staff, WMA, Village Council representatives, District Government representatives, and community members did not identify any concerns or indications that the project is complicit in any form of corruption. MR Section 2.4.4 states CT is an established company with a sound financial basis for operations over the project lifetime and that the annual audit reports and financial statements are available upon request. The VVB will require copies of the referenced annual audit reports and financial statements for review to substantiate the financial health of the implementing organization.
Round 1 NCR/CL/OFI	NCR: Please provide the supporting documentation referenced in MR Section 2.4.4 demonstrating the financial health of Carbon Tanzania.
Round 1 Response from Project Proponent (12 June 2024)	The financial statement has been provided, see "CT Limited Financials 2022.pdf"
Aster Global Round 2 Findings (21 August 2024)	A financial audit of CT Limited for 2022 was provided to the VVB stating that the "financial statements give a true and fair view of the financial position of CT Limited (the Company) as at 31 December 2022, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Companies Act, No. 12 of 2002." This item is addressed.

Item	11
CCB Standards v3.1 21 June 2017 (Section)	G5 - Legal Status and Property Rights
CCB Standards v3.1 21 June 2017 (Description)	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.

Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.5.6, PD Section 2.5.7
Aster Global Initial Findings (26 February 2024)	MR Section 2.5.6 provides a description consistent with the description in the validated PD regarding national and local laws and regulations relevant to project activities at the time of project validation, as well as how compliance is achieved for these laws and regulations. MR Section 2.5.6 states that there have not been any changes in national or local laws and regulation during this monitoring period that are relevant to the project activities. The VVB notes that the Environmental Management (Control and Management of Carbon Trading) Regulations, 2022 was published in October 2022, which is during the monitoring period. The MR does not identify this new regulation or its relevance to the project, or provide appropriate assurance that the project is complying with this new regulation or demonstrating how compliance is achieved. The VVB noted this as a non-conformance.
Round 1 NCR/CL/OFI	1 NCR: Please address the NCR regarding new the new regulation published during the monitoring period. Please update the MR as appropriate.
Round 1 Response from Project Proponent (12 June 2024)	The new regulations were added to section 2.5.1 in the new template and demonstration of the project compliance.
Aster Global Round 2 Findings (21 August 2024)	1. Section 2.5.1 of the MR has been updated to state that the Environmental Management Regulations were added to national law in 2022. The regulation appears to slightly change the benefit sharing percentages for the project. It is unclear why this information is not included in the MR. 2. Section 2.5.1 of the MR references Wildlife Conservation (Wildlife Management Areas) Regulations 2012 calling for the development of a Resource Management Plan (RMP) of a WMA. The VVB noted separate findings issued for Indicator GL1.4 regarding the expiration of the 2017-2022 WMA. The VVB noted clarification will be required in MR Section 2.5.1 following resolution of findings for Indicator GL1.4. 3. The template instructions in Section 2.5.1 state "Provide assurance that the project is in compliance with all national and local laws and regulations in the host country that are relevant to the project activities and, where relevant, demonstrate how compliance is achieved." In line with the template requirements the VVB is requesting that the MR provide a demonstration of how the Project is in compliance with the new Environmental Management (Control and Management of Carbon Trading) Regulations as well as the Wildlife Conservation (Wildlife Management Areas) Regulations 2012.

Round 2 NCR/CL/OFI	CL: Please provide clarification within the MR in line with the findings for items 1 and 2. NCR: Please provide a demonstration of how the Project complies with the new Environmental Management (Control and Management of Carbon Trading) Regulations as well as the Wildlife Conservation (Wildlife Management Areas) Regulations 2012. Please update MR Section 2.5.1 accordingly and in line with the findings for item 3.
Round 2 Response from Project Proponent (09 September 2024)	1. CT has already paid the registration fee for the existing project (Makame Savannah REDD Project) as per the new requirements. The General Management Plan (GMP) for Makame WMA has started to be developed with stakeholders, and a draft has already been created. Furthermore, The project is now in registry of National Carbon Monitoring Center. See "MakameControlNumber_2023.pdf" and "RegFeeMakamOct23.pdf" 2. The General Management Plan (GMP) for Makame WMA has started to be developed with stakeholders, and a draft has already been created. The district has granted the WMA permission to continue using the old GMP until the new version is finalized. See "BARUA Carbon Vs Makame GMP 2.pdf"
Aster Global Findings - Round 3 (08 October 2024)	1. Section 2.5.1 of the MR now states that there is a new carbon trading regulation in Tanzania, however the project is currently in a transition period and did not need to comply with the new regulation during the monitoring period. The VVB notes that the project provided evidence that registration fees have been paid, however, evidence that a transition period was granted for the Makame project was not provided to the VVB. 2. The VVB reviewed the letter provided from the district stating that the current RMP is valid until the new GMP is finished. A statement was added to MR section 2.5.1 clarifying that the district has provided consent for the WMA to continue using the current RMP. This item is addressed.
Round 3 NCR/CL/OFI	CL: Please provide supporting evidence that the project was granted a transition period for the new carbon trading regulations.

Round 3 Response from Project Proponent (18 October 2024)	The project is under a transition period for the new carbon trading regulation, as established by the Ntakata precedent and letter, which show that revenues during the period were interpreted by government agencies as being based on previous agreements and pre-regulation conditions. Compliance is demonstrated through continued registration with the National Carbon Monitoring Center (check national registry) and ongoing active engagement with relevant government authorities. The government's interpretation, as established with Ntakata, applies to Makame, and we continue to operate in full accordance with national regulations. The difficulty around formal declarations is not about governmental resistance but is more related to individual signatories' risk aversion within the government. There is hesitancy to issue documentation that could be perceived as agreeing to something that might reduce government revenue, especially given the evolving nature of carbon trading regulations and changing political winds in a country like Tanzania. However, the documents we've shared, many of which have been issued or endorsed by the government, demonstrate our compliance.
Aster Global Findings - Round 4 (02 November 2024)	Thank you for the additional explanation. The VVB reviewed the letter from the government provided for the Ntakata project, which demonstrates that the government was expecting payment in line with the previous agreements and not the percentages required by the new regulation. The VVB did not find evidence that contradicts the statements made by the project proponent that the Makame project is in a transition period for the new carbon regulation. This item is addressed.

Item	12
CCB Standards v3.1 21 June 2017 (Section)	CL4 - Climate Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	Indicator CL4.2 - 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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	PD Section 3.3.4, MR Section

Aster Global Initial Findings (26 February 2024)	Site visit observations and interviews noted that monitoring result summaries were available in English and Swahili in the villages and posted in public places, which is consistent with the monitoring plan in the PD. The VVB confirmed the WMA office had been provided with copies of monitoring reports, which is consistent with the PD. The VVB confirmed that posted notices identified how to access the monitoring report and auditor's report on the Verra Registry website, which is consistent with the PD. MR Section 3.1.4 states that Carbon Tanzania is also holding sessions with its partners in the landscape to explain the monitoring plan and any results, which is consistent with the PD. The VVB reviewed the agenda and minutes provided for both bi-annual meetings held by Carbon Tanzania with its partner, the WMA, during the monitoring period, but did not note that project results were included as a topic in the agenda or minutes. The VVB determined clarification and supporting documentation is required to demonstrate that Carbon Tanzania held sessions during the monitoring period to explain results of the monitoring plan.
Round 1 NCR/CL/OFI	1 CL: Please provide clarification and supporting documentation in line with the findings.
Round 1 Response from Project Proponent (12 June 2024)	Carbon champions disseminated this information, see "Carbon Champion teach Sheet-makame WMA.docx"
Aster Global Round 2 Findings (21 August 2024)	The VVB reviewed the Carbon Champion teach sheet provided. It is unclear how the project has demonstrated that Carbon Tanzania held sessions with partners in the landscape to explain the monitoring plan and any results and further explain how they may affect their roles and responsibilities vis-a-vis the project, as stated in MR Section 3.1.4.
Round 2 NCR/CL/OFI	2 CL: Please clarify how the project has demonstrated that monitoring results were disseminated as described in Section 3.1.4 of the MR.
Round 2 Response from Project Proponent (09 September 2024)	Bi-annual meetings were conducted with both AA members, Makame, and CT, chaired by the WMA AA chairperson, who represents the community at the highest level. The monitoring results and updates were discussed during these bi-annual meetings and shared with the community to keep them informed about the current status of the project execution. See "Makame March 2023 Bi.pdf" and "Makame Nov 2022 Bi.pdf"

Aster Global Findings - Round 3 (08 October 2024)	The VVB reviewed the bi-annual meeting minutes provided and noted that while there is a "General Project Report" item, results of monitoring is not a specific topic noted. However, based on site visit interviews the VVB is reasonably assured that monitoring results were disseminated. During the site visit, the VVB saw evidence that monitoring reports and summaries were posted throughout the project area at village government offices. Additionally, site visit interviews with community members and Carbon Champions demonstrated that people are aware of project activities in general. The VVB is reasonably assured that monitoring results are being disseminated. However, a Forward Action Request (FAR) is being issued for the project to note discussion of monitoring results and project updates in meeting notes.
Round 3 NCR/CL/OFI	FAR: Please ensure discussion of monitoring results related to climate impacts are noted in future meeting minutes to demonstrate that the monitoring plan and results were disseminated in line with the PD.

Item	13
CCB Standards v3.1 21 June 2017 (Section)	GL1 - Climate Change Adaptation Benefits
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Sections 4.1.3, 4.3.1, 5.1.3, 5.3.1; PD Sections 4.2.3, 4.4.1, 5.2.3, 5.4.1; Site visit observations and interviews

Aster Global Initial Findings (26 February 2024)	MR Section 4.1.3 provides a description that demonstrates how, consistent with the description in the PD, implementation of the RMP and the project's protection and conservation of natural resources, including resources fundamental to pastoralism, assist communities to adopt to the probable impacts of climate change. Site observations and interviews with WMA leadership and community groups support these results. MR Section 4.3.1 states that neither the Creation/Renewal of WMA RZMP or Creation/Renewal of WMA Business Plan were updated this period, but each document was identified to be created or renewed every 5 years, or 2022 and 2023, respectively. It is unclear whether either document was updated in 2022 or 2023, as indicated by the community monitoring plan in the validated PD. MR Section 5.1.3 describes modeling done using Climate Wizard, but does not provide a description that clearly demonstrates how project activities assist the biodiversity to adapt to the probable impacts of climate change. MR Section 5.3.1 includes the annual biodiversity monitoring activity for assessing forest cover change which is used as a way to monitor maintenance of ecosystem diversity and habitat connectivity, parameters identified in the PD as providing greater resilience to biodiversity for likely climate change impacts. Site observations and interviews with WMA leadership and community groups support these results.
Round 1 NCR/CL/OFI	CL1: Please clarify whether the WMA RZNP or WMA Business Plan were updated in 2022 or 2023 in accordance with the schedule in the community monitoring plan in the PD. Please also provide supporting documentation if they were updated, or address this item appropriately if they were not updated. CL2: Please provide clarification in MR Section 5.1.3 to address the finding.
Round 1 Response from Project Proponent (12 June 2024)	The RZMP was not updated in the reporting period, but is actively being updated. This has been noted in section 4.3.1 A clarification has been added to section 5.1.3 in the MR highlighting the benefits of maintaining forest cover in the Makame WMA in the face of climate change.

Aster Global Round 2 Findings (21 August 2024)	The VVB reviewed the response to the CL1 item, and noted the following: 1a. Section 4.3.1 has been updated to state that the RMP (acronym used interchangeably with "RMZP") remained effective during this period, and is currently being updated. A draft version of the updated RMP, entitled "General Management Plan (GMP) (2024-2034)", was provided to the VVB, demonstrating that the management plan is being updated as stated in the MR. However, the VVB notes that the RMZP (2017-2022) states: <i>"This RMZP shall come into effect from the date of signing and shall be considered to operate for a period of 5 years, subject to a revision taking place from time to time"</i> and also states the RMZP <i>"demands review soon after its expiration in order to facilitate re-application of user rights by the authorized Association"</i>. The response and MR do not provide a clear description of the action taken or underlying legal mechanism to extend the effective date of the RMZP (2017-2022) beyond the expiration date of August 2022, including through the monitoring period under verification. The VVB requires additional documentation for the WMA or District action that was taken to extend the RMZP beyond the August 2022 expiration. 1b. Instructions for MR Section 4.3.1 relevant to GL1.4 are: <i>"For projects validated to the Gold Level for exceptional community benefits, include all additional monitored data to demonstrate the project meets all required criteria."</i> The PD (Section 4.4.1) states: <i>"Monitoring of exceptional community benefits (Gold Criteria) are outline in table 4.4.1. below. This is the creation and implementation of the Resource Management Plan (see annex) that ensures land resource rights to the Masai communities in Makame WMA."</i> The PD further identifies activities covered by the RMZP as elements for assisting with community adaptation to climate change impacts (PD Section 4.2.3) and biodiversity resilience to likely climate change impacts (PD Section 5.2.3). As stated in the RMZP (2017-2022), the RMZP is the legal basis for user right application and for the functioning of the WMA. Based on the implementation of the RMZP as the basis for validation to GL1.4, and PD Section 2.1.1 identifying assistance in development, submission, and implementation of the RMZP as one of the primary project activities, it is unclear why the MR does not address the RMPZ not being renewed upon its expiration in 2022 as a PD deviation in MR Section 2.2.5 or provide justification why it should instead be considered a minor change to the PD and appropriate described in MR Section 2.2.4. The VVB determined this is a nonconformance to be addressed. The VVB reviewed the response to the CL2 item, and noted the following: Section 5.1.3 has been updated to clarify that preventing forest loss maintains habitat that may be threatened due to climate change. Forest loss prevention is demonstrated through the VCS review. Item 2 is addressed.
Round NCR/CL/OFI	2 CL: Please address item 1a in line with the findings and update project documents as necessary. Please also provide supporting documentation as necessary to substantiate the action taken. NCR: Please address item 1b in line with the findings.

Round 2 Response from Project Proponent (09 September 2024)	During the reporting period, there is acknowledgment of the expiration of the RMP. However, during the transition period, the Makame WMA RMP remains recognized as a legitimate document and will continue to operate under the existing frameworks until the new GMP is finalized and approved. Supporting documents are attached. See "BARUA Carbon Vs Makame GMP 2.pdf"
Aster Global Findings - Round 3 (08 October 2024)	1a. The project provided a letter from the Kiteto District Council, signed by Doris Gama on behalf of the District Executive Director, dated 23 August 2024 stating that while the current RMP is expired, a new management plan is being developed and in the interim the Makame WMA remains recognized as legitimate and continues to operate under the existing framework until the new plan is finalized and approved. This item is addressed. 1b. The letter referenced in item 1a indicates that all the previous documents, understood to include the RMP, also remain recognized as legitimate, and as part of the existing framework, would remain in place until the new plan is finalized and approved. Based on the letter substantiating the validity of the statement in MR Section 4.3.1 that the RMP remained effective during this period, and is currently being updated, the VVB determined that not renewing the WMA RZMP in 2022 would be considered a minor change rather than a PD deviation. The VVB noted the response did not address this consideration nor is this appropriately described in MR Section 2.2.4. The VVB determined this is a nonconformance to be addressed.
Round NCR/CL/OFI 3	NCR: Please address item 1b in line with the findings.
Round 3 Response from Project Proponent (18 October 2024)	1b. Section 2.2.4 of the MR was revised to demonstrate that continued recognition of the RMZP as the legitimate management document of the Makame WMA while the GMP undergoes finalization and approval represented a minor change to the PD during the monitoring period.
Aster Global Findings - Round 4 (02 November 2024)	A minor change to the PD has been added to section 2.2.4 of the MR, explaining that the RMZP remained effective during the monitoring period, as allowed by the district government, and was not updated as originally stated in the PD. The VVB agrees that this modification to the project design does not represent a significant change, and therefore a minor change to the PD is appropriate. This item is addressed.
Item	14
CCB Standards v3.1 21 June 2017 (Section)	CM2 - Net Positive Community Impacts

CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.1.1; PD section 4.2.1; site visit interviews and observations; Community>Education>Carbon Champions folder
Aster Global Initial Findings (26 February 2024)	The community impacts reported in the MR align with the expected impacts presented in the validated PD. The MR includes actual impacts that have occurred during the monitoring period. Through review of supplemental documentation and site visit interviews, most of the impacts listed in Section 4.1.1 were substantiated. Most of the impacts on community groups are positive, but one risk that was mentioned during site visit interviews was interactions with wildlife. The MR states that actions were taken by the community to mitigate this risk. During interviews it was evident that community members understand wildlife interactions are part of life when living in the landscape that they do. Community members explained that they can report these conflicts to VGS and receive payment from the WMA as compensation, which was not the case before the project. The VVB is reasonably assured that the impacts on community groups are being accurately assessed by the project as described in the PD, however it was noted that several of the numbers presented in MR Section 4.1.1 (i.e. women in leadership, people educated by carbon champions) do not match the results presented in the Community Monitoring Plan (Section 4.3.1).
Round 1 NCR/CL/OFI	CL: Please ensure the information presented in MR Section 4.1.1 is consistent with the supporting documentation provided and the Community Monitoring Plan.
Round 1 Response from Project Proponent (12 June 2024)	Numbers were removed from this section to simplify reporting and references to reported values are made in the appropriate tables.

Aster Global Round 2 Findings (21 August 2024)	MR Section 4.1.1 has been updated and no longer reports specific numbers, but rather refers to the community monitoring plan. There are no longer contradictory numbers in this section of the MR. This item is addressed.
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Item	15
CCB Standards v3.1 21 June 2017 (Section)	CM4 - Community Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	Indicator CM4.1 - Develop and implement a monitoring plan that identifies community variables to be monitored, communities, community groups and other stakeholders to be monitored, the types of measurements, the sampling methods, and the frequency of monitoring and reporting. Monitoring variables must be directly linked to the project's objectives for communities and community groups and to predicted outputs, outcomes and impacts identified in the project's causal model related to the well-being of communities (described in G1.8). Monitoring must assess differentiated impacts, including and benefits, costs and risks, for each of the community groups and must include an evaluation by the affected community groups.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.3.1, PD section 4.4.1; site visit interviews and observations

Aster Global Initial Findings (26 February 2024)	Section 4.3.1 of the MR presents the results of the Community Monitoring that occurred during the monitoring period. The monitoring plan results presented in the MR cover each of the activities identified by the Community Monitoring Framework presented in the validated PD and in the Community Monitoring Plan (CMP). For activities that were monitored during the current monitoring period, supporting evidence was provided to supplement results. Evidence included training logs, financial records, employee lists, and meeting reports. Observations made during the site visit also support the monitoring results reported in the MR. While reviewing the results reported in section 4.3.1, the VVB noted the following: 1. Supporting evidence that 72 people were tested for knowledge through the Carbon Champion program was not provided to the VVB. 2. The MR states that 204 leaders were trained in Good Governance. The VVB reviewed the attendance logs provided for Local Leaders and noted that many names appear on all 4 attendance logs. It is unclear how the project has determined that 204 leaders were trained, and if this total includes individuals who have been counted more than once. 3. The MR States that there were 15 attendees at the bi-annual meetings. The VVB understands that the bi-annual meetings are open to all 5 villages. It is unclear if the 15 attendees included on the meeting minutes were the only attendees at the meetings, or if there were other community members in attendance as well.
Round 1 NCR/CL/OFI	1 CL: Please clarify in line with the findings, update the MR as necessary, and provide supporting evidence where appropriate.
Round 1 Response from Project Proponent (12 June 2024)	1. See documents in folder "Carbon Champions Attendances" 2. Every time a governance training is held, every participant is considered one "instance" of a leader receiving governance training, which is how 204 leaders were reported. 3. There were not other community members present at these meetings. Only WMA leadership were present at these meetings.

Aster Global Round 2 Findings (21 August 2024)	1. The VVB reviewed the Carbon Champions Attendances sheets, which supports the statement in the MR that 510 people spoke to carbon champions throughout the project area. It is unclear how the supporting evidence referenced demonstrates that 72 people were tested for knowledge, as reported in Section 4.3.1 of the MR. 2. Thank you for the clarification. The VVB understands that leaders are counted every time they attend a training, which may lead to one individual being counted several times if they attend several trainings. This item is addressed. 3. Throughout the MR, it is stated that the bi-annual meetings are how the project proponent shares information and updates about the project with the community. Examples include Section 2.3.4, 2.3.6, 2.3.7, 2.3.8, and 2.5.7. It is unclear how the information included in these examples was disseminated to community members if only WMA leadership was present at bi-annual meetings. Additional information is necessary within the MR to describe this process. 4. The VVB notes that the MR states "The RMP remained effective during this period, and is currently being updated" and the VVB notes that the correctness of this statement and the VVB's assessment is pending findings issued against indicator GL1.4.
Round 2 NCR/CL/OFI	CL: Please clarify in line with findings 1 and 3, provide supporting evidence and update project documents as necessary. Item 4 is pending resolution of findings for indicator GL1.4.
Round 2 Response from Project Proponent (09 September 2024)	1. During the MP, in Katikati village 72 people tested for the knowledge. See "Katikati Carbon Champions.pdf" 3. The original information was not correct. Bi-annual meetings were conducted with both AA members, Makame, and CT, chaired by the WMA AA chairperson, who represents the community at the highest level. The monitoring results and updates were discussed during these bi-annual meetings and shared with the community to keep them informed about the current status of the project execution. Additionally, the Carbon Champions disseminated this information to community members who were not present at these meetings. See "Makame March 2023 Bi.pdf" and "Makame Nov 2022 Bi.pdf"

Aster Global Findings - Round 3 (08 October 2024)	1. The project provided a sign in sheet for individuals who spoke to carbon champions in Katikati which includes a column for how well they understood. This item is addressed. 3. Thank you for the additional information on how project information is disseminated to the community from village leaders. As noted in other findings, the VVB is issuing a Forward Action Request (FAR) for the project to note discussion of monitoring results and project updates in meeting notes. See FAR issued for indicator CM4.3 below. 4. The project provided a letter from Doris Gama (District Executive Officer) dated 23 August 2024 stating that while the current RMP is expired, a new management plan is being developed and the Makame WMA is legitimate and continues to operate under the existing framework. This item is addressed.
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Item	16
CCB Standards v3.1 21 June 2017 (Section)	CM4 - Community Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Sections 4.3.1 and 4.1.4, PD Sections 4.4.1 and 4.1.3, Community Monitoring Plan,
Aster Global Initial Findings (26 February 2024)	The HCVs included in the community monitoring plan in the PD are: Allocate and maintain community grazing area; Non-timber (including carbon, medicine, honey) rights. While these items are included in the results reported in MR Section 4.3.1, there is no indication that these are HCV items. The monitoring results state that the areas in the RMP for HCVs have been allocated with no changes during the monitoring period. Site visit observations and review of the RMP support this statement.
Round 1 NCR/CL/OFI	CL: Please clarify within the MR which items are HCVs.
Round 1 Response from Project Proponent (12 June 2024)	These items have been identified as HCVs in the CMP in the MR.
Aster Global Round 2 Findings (21 August 2024)	While identified elsewhere in the MR as HCVs, the Community Monitoring Plan (Section 4.3.1) does not identify which activities are related to HCVs.

Round NCR/CL/OFI	2	CL: Please clarify within the MR CMP which items are HCVs.
Round 2 Response from Project Proponent (09 September 2024)		Community grazing areas and non-timber rights (including carbon, medicine, and honey) were identified as HCV for the five-year period as per the implementation RMZP. HCVs have been identified in the CMP.
Aster Global Findings - Round (08 October 2024)	3	MR Section 4.3.1 has been updated and clearly identifies which activities are related to HCVs. This item is addressed.

Item	17
CCB Standards v3.1 21 June 2017 (Section)	CM4 - Community Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR section 4.3.2; PD section 4.4.2; site visit observations and interviews; Makame March 2023 Bi.docx; Makame Nov 2022 Bi.docx
Aster Global Initial Findings (26 February 2024)	During the site visit the verification team noted that summaries of the monitoring report were posted in public places throughout the villages. Full monitoring results were available in village offices. Project documents are available through the Verra website as well as the Carbon Tanzania website. Bi-annual meeting minutes were provided to the VVB and show that updates about the project are given during these meetings. The MR and supporting documentation provided to date do not clearly indicate how, or whether, the results of the community monitoring were shared with community members during bi-annual meetings.
Round NCR/CL/OFI	1
Round 1 Response from Project Proponent (12 June 2024)	The meeting minutes are abbreviated and do not clearly reflect it, but all updates and community monitoring results were shared with the community during these meetings. Provisions to keep more detailed notes during future meetings will be added to the monitoring process.
Aster Global Round 2 Findings (21 August 2024)	The project proponent has stated in other finding responses that only WMA leadership was present at the bi-annual meetings. It is unclear how community monitoring results were shared with community members if the bi-annual meetings were only for WMA leadership.

Round NCR/CL/OFI	2	CL: Please clarify in line with the finding and provide supporting evidence that results of monitoring were shared with the community in line with the validated PD and as stated in the MR.
Round 2 Response from Project Proponent (09 September 2024)		Bi-annual meetings were conducted with both Authorisation Authority (AA) members, Makame, and CT, chaired by the WMA AA chairperson, who represents the community at the highest level. The monitoring results and updates were discussed during these bi-annual meetings and shared with the community to keep them informed about the current status of the project execution. Additionally, the Carbon Champions disseminated this information to community members who were not present at these meetings See "Makame March 2023 Bi.pdf" and "Makame Nov 2022 Bi.pdf"
Aster Global Findings - Round (08 October 2024)	3	Thank you for the additional information on how project information is disseminated to the community from village leaders. As noted in other findings, the VVB is issuing a Forward Action Request (FAR) for the project to note discussion of monitoring results and project updates in meeting notes.
Round NCR/CL/OFI	3	FAR: Please ensure discussion of monitoring results related to community impacts are noted in future meeting minutes to demonstrate that the monitoring plan and results were disseminated in line with the PD.

Item	18
CCB Standards v3.1 21 June 2017 (Section)	GL2 - Exceptional Community Benefits
CCB Standards v3.1 21 June 2017 (Description)	Indicator GL2.2 - <i>Demonstrate</i> that the project generates short-term and long-term net positive well-being benefits for Smallholders/ Community Members. Include indicators of well-being impacts on Smallholder/Community Members in the monitoring plan. The assessment of impacts must include changes in well-being due to project activities and an evaluation of the impacts by the affected smallholders/Community Members.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.4.1; PD section 4.5.2; site visit observations and interviews; supporting documents
Aster Global Initial Findings (26 February 2024)	Table 4.4.1 of the MR outlines the short- and long-term benefits that have been achieved during the monitoring period. Table 4.4.2 reports the progress made during the monitoring period and how they align with the impacts identified in the validated PD. The VVB notes that the "Progress made during this period towards desired impact" column of Table 4.4.2 contains several numbers that do not match the Community Monitoring Plan results presented in section 4.3.1 or the supporting documentation provided to the VVB.
Round NCR/CL/OFI	1
	CL: Please ensure Section 4.4.1 of the MR contains accurate information of activities that occurred during the monitoring period and provide supporting evidence as appropriate.

Round 1 Response from Project Proponent (12 June 2024)	The values in the table 4.4.2 have been updated to match the benefits reported in the CMP
Aster Global Round 2 Findings (21 August 2024)	Section 4.4.1 has been updated and now matches the values reported in section 4.3.1 of the MR. Supporting evidence of the short and long term benefits demonstrated by the project was reviewed by the VVB and includes meeting attendance logs, evidence of employment, and evidence of payments. This item is addressed.

Item	19
CCB Standards v3.1 21 June 2017 (Section)	GL2 - Exceptional Community Benefits
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR section 4.4.4; PD section 4.5.6; Makame_27.04.2022-26.04.2023.xlsx
Aster Global Initial Findings (26 February 2024)	The VVB reviewed Makame_27.04.2022-26.04.2023.xlsx, however it is unclear from this spreadsheet how the project has demonstrated that the benefit sharing mechanism has been implemented as planned during the monitoring period (i.e. proof of payments, etc.)
Round NCR/CL/OFI	1 CL: Please provide additional clarification and supporting documentation to demonstrate that the benefit sharing mechanism has been implemented during the monitoring period.
Round 1 Response from Project Proponent (12 June 2024)	See documents in folder "Funds transfer/10income from carbon" and "Funds transfer/40 income from carbon"
Aster Global Round 2 Findings (21 August 2024)	The project proponent provided acknowledgement receipts and meeting minutes from the 5 villages, demonstrating that benefit sharing was implemented during the monitoring period. This item is addressed.

Item	20
CCB Standards v3.1 21 June 2017 (Section)	GL2 - Exceptional Community Benefits
CCB Standards v3.1 21 June 2017 (Description)	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.

Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.4.6; PD section 4.5.9; site visit interviews and observations.
Aster Global Initial Findings (26 February 2024)	The MR outlines the capacity development that has taken place throughout the project area. It is unclear from the MR if the actions described are updated for the recent monitoring period (i.e. The Carbon Champions program created positions for at least 10 well informed and educated youth who have been provided employment opportunities to spread information and understanding of the project at all levels into the farthest reaches of the community.)
Round 1 NCR/CL/OFI	CL: Please ensure Section 4.4.6 of the MR is updated for the current monitoring period and provide supporting evidence as appropriate.
Round 1 Response from Project Proponent (12 June 2024)	Numbers were removed from this section to simplify reporting and references to reported values are made in the appropriate tables. Reported activities in this section have been updated are relevant to the current reporting period.
Aster Global Round 2 Findings (21 August 2024)	MR section 4.4.6 has been updated to include only activities that occurred during the monitoring period. This item is addressed.

Item	21
CCB Standards v3.1 21 June 2017 (Section)	B2 - Net Positive Biodiversity Impacts
CCB Standards v3.1 21 June 2017 (Description)	Indicator B2.2 - <i>Demonstrate</i> that the project's net impacts on biodiversity in the project zone are positive, compared with the biodiversity conditions under the without-project land use scenario (described in B1).
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 5.1.3; PD Section 4.1.3; Site visit observations
Aster Global Initial Findings (26 February 2024)	MR Section 5.1.3 provides general information about the degradation of habitat that existed prior to project initiation and land use changes outside fully protected areas. MR Section 5.1.3 does not provide a clear description to demonstrate that the project's net impacts on biodiversity in the project zone are positive compared with conditions under the without-project land use scenario.
Round 1 NCR/CL/OFI	NCR: Please provide a clear description in MR Section 5.1.3 that demonstrates how the project's net impacts on biodiversity in the project zone are positive compared with conditions under the without-project land use scenario.

Round 1 Response from Project Proponent (12 June 2024)	Additional text has been added to section 5.1.3 to clarify how the project is having net positive benefits compared to the baseline.
Aster Global Round 2 Findings (21 August 2024)	MR section 5.1.3 has been updated to state that the project has prevented forest cover loss compared to the baseline scenario, resulting in net positive benefits. See VCS review for further review of forest loss during the monitoring period. This item is addressed.

Item	22
CCB Standards v3.1 21 June 2017 (Section)	B2 - Net Positive Biodiversity Impacts
CCB Standards v3.1 21 June 2017 (Description)	Indicator B2.4 - <i>Demonstrate</i> that no high conservation values (identified in B1.2) are negatively affected by the project.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 5.1.4; PD Section 5.1.2
Aster Global Initial Findings (26 February 2024)	PD Section 5.1.2 identifies 16 HCVs related to biodiversity. MR Section 5.1.4 does not address these HCVs or provide a demonstration that none of these HCVs related to biodiversity has been negatively affected by the project.
Round 1 NCR/CL/OFI 1	NCR: Please address the NCR as identified in the findings. Please also provide supporting documentation to demonstrate how none of these HCVs has been negatively affected by the project.
Round 1 Response from Project Proponent (12 June 2024)	See document in folder "Makame statement on RMP implementation"
Aster Global Round 2 Findings (21 August 2024)	MR Section 5.1.4 has not been updated to provide a demonstration that no HCVs related to biodiversity were negatively affected by the project. Additionally, the folder "Makame statement on RMP implementation" was not provided to the VVB.
Round 2 NCR/CL/OFI 2	NCR: Please address the NCR as identified in the findings. Please also provide supporting documentation to demonstrate how none of these HCVs has been negatively affected by the project.
Round 2 Response from Project Proponent (09 September 2024)	No HCVs related to biodiversity were negatively affected by the project. Makame statement on RMP implementation supporting document attached, see "HCV_impact_letter.pdf"
Aster Global Findings - Round 3 (08 October 2024)	An attestation from the WMA Manager was provided stating that there were no HCVs negatively affected by the project. This statement has also been added to the MR Section 5.1.4 with reference to the attestation. This item is addressed.

Item	23
CCB Standards v3.1 21 June 2017 (Section)	B4 - Biodiversity Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	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).
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Sections 5.3.1, 5.1.1; PD Sections 5.4.1, 5.1.2; Support documents (including: makame_occupancy_modeling_2023.docx; Ground count_Makame_2016-2023.xlsx)
Aster Global Initial Findings (26 February 2024)	Section 5.3.1 of the MR contains a summary table of the biodiversity monitoring plan, including objectives, activities, anticipated impacts, indicators, area monitored, sampling method, frequency of monitoring, and responsible entity. The biodiversity variables, frequency of monitoring, and sampling methods presented in the MR are consistent with the biodiversity monitoring plan (BMP) in the validated PD. Supporting documentation provided for VVB review included a summary table of ground count results and a summary report for occupancy modeling. Section 5.3.1 does not identify the dates in which the annual monitoring events occurred, which is a non-conformance to be addressed. Section 5.3.1 does not present the results and evaluation of the biodiversity monitoring conducted during this monitoring period, which is a non-conformance to be addressed.
Round 1 NCR/CL/OFI	NCR: Please address the NCRs in line with the findings.
Round 1 Response from Project Proponent (12 June 2024)	Dates of monitoring have been added to the BMP table. Results from biodiversity monitoring are provided in the folder "Biodiversity"

Aster Global Round 2 Findings (21 August 2024)	Section 5.3.1 has been updated to include the dates in which the annual monitoring events occurred. The "results" column included in Section 5.3.1 references Section 5.1.1, which includes results from occupancy monitoring that occurred during the monitoring period. The VVB noted that the project proponent has opted to include results of some biodiversity monitoring within MR Section 5.1.1 in addition to the information that is required to be reported in MR Section 5.1.1.. However, the VVB noted MR Section 5.1.1 does not appear to clearly present the monitoring results for all biodiversity indicators referenced in MR Section 5.3.1. It is unclear how the results from the activity of "Implementation of the Makame RMP" are demonstrated by Section 5.1.1, as results from assessment of forest cover change are not included in this section of the MR.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update project documentation as necessary.
Round 2 Response from Project Proponent (09 September 2024)	The table in 5.3.1 has been expanded to fully report on all monitored indicators.
Aster Global Findings - Round 3 (08 October 2024)	Additional monitoring results have been added to MR Section 5.3.1 for all biodiversity indicators, including the reduction of forest loss compared to the baseline. This item is addressed.

Item	24
CCB Standards v3.1 21 June 2017 (Section)	B4 - Biodiversity Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Sections 5.3.1, 5.1.1; PD Sections 5.4.1, 5.1.2; Support documents (including: makame_occupancy_modeling_2023.docx; Ground count_Makame_2016-2023.xlsx)
Aster Global Initial Findings (26 February 2024)	Section 5.3.1 of the MR does not provide a description of the results of the biodiversity impact monitoring for the monitoring period or provide an evaluation of the effectiveness of measures taken to maintain or enhance the biodiversity related HCVs present in the project zone.
Round 1 NCR/CL/OFI	NCR: Please address the NCR in line with the findings.
Round 1 Response from Project Proponent (12 June 2024)	A results column has been added to the table in section 5.3.1 and a description of results of measures taken to maintain or enhance the biodiversity related to HCVs.

Aster Global Round 2 Findings (21 August 2024)		The "results" column in Section 5.3.1 references MR Section 5.1.1 which reports the results of target species monitoring during the monitoring period. While some HCV species are included in Section 5.1.1 and demonstrate stable populations, it is unclear if all HCV species identified in the PD Section 5.1.2 are monitored.
Round NCR/CL/OFI	2	CL: Please clarify in line with the finding and update project documentation as necessary.
Round 2 Response from Project Proponent (09 September 2024)		As per the PD Section 5.2.4, the High Conservation Values species monitored are 6 species of mammal (cheetah, lion, giraffe, african elephant, african wild dog, leopard, beisa oryx). Not all HCVs included in Section 5.1.1 are monitored.
Aster Global Findings - Round	3	Thank you for the additional clarification. As stated in PD Section 5.2.4, 6 HCV species are monitored in the project area. Results of this monitoring is presented in Section 5.1.1 of the MR. This item is addressed.
		(08 October 2024)

Item	25		
CCB Standards v3.1 21 June 2017 (Section)	B4 - Biodiversity Impact Monitoring		
CCB Standards v3.1 21 June 2017 (Description)	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.		
Requirement Met (Y, N, or Pending)	Y		
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR	Section	5.3.2;
	PD	Section	5.4.2;
	Site visit observations and interviews		
Aster Global Initial Findings (26 February 2024)	Site visit observations and interviews noted that monitoring result summaries were available in English and Swahili in the villages and posted in public places. The WMA office had copies of reports. The VVB confirmed that posted notices identified how to access the monitoring report and auditor's report on the Verra Registry website. PD Section 5.4.2 states that data from biodiversity monitoring is also sent to the relevant databases for birds and mammals in the country. MR Section 5.3.2 states that data from biodiversity monitoring was sent to relevant authorities and added to databases for birds and mammals in the country, but it is not clear if this applies to the monitoring period under verification. Documentation is needed by the VVB to substantiate what was done for this monitoring period.		
Round NCR/CL/OFI	1	CL: Please provide clarification, along with substantiating documentation, for what biodiversity monitoring data was sent to relevant authorities and added to bird and mammal databases during this monitoring period.	

Round 1 Response from Project Proponent (12 June 2024)	The relevant data was sent to the Tanzanian Bird Atlas (www.tanzanianbirdatlas.net). The list of bird sightings has been downloaded from the website and shared with the VVB. And see letter confirming receipt of data "BirdAtlas_Submission_received_04-16-2024.jpg"
Aster Global Round 2 Findings (21 August 2024)	The VVB reviewed the letter confirming that the bird sighting information was submitted to the Tanzanian Bird Atlas. The VVB did not received the list of bird sightings referenced in the response. Please provide a copy of the data provided to the Tanzanian Bird Atlas. The response does not describe or demonstrate that project data from biodiversity monitoring for mammals was sent to relevant authorities and added to the relevant database for mammals in the country in line with the statement in MR Section 5.3.2. Documentation is needed by the VVB to substantiate what was done for this monitoring period.
Round 2 NCR/CL/OFI	CL: Please provide supporting documentation identified by the findings for VVB review.
Round 2 Response from Project Proponent (09 September 2024)	The bird list has been provided. See "Makame_occupancy_birdatlas20240824113745.xlsx". The mammal database does not exist currently. When or if it becomes available again the data will be reported to them. Waiting for the relevant authority to come about.
Aster Global Findings - Round 3 (08 October 2024)	The bird list was provided to the VVB for review. Thank you for the clarification on mammal databases in Tanzania. The VVB understands there are no mammal databases available at this time. This item is addressed.

Item	26
CCB Standards v3.1 21 June 2017 (Section)	GL3 - Exceptional Biodiversity Benefits
CCB Standards v3.1 21 June 2017 (Description)	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.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Sections 5.3.1, 5.4.1, 5.1.1; PD section 5.4.1; Support documents (including: makame_occupancy_modeling_2023.docx; Ground count_Makame_2016-2023.xlsx) Site visit interviews and observations

Aster Global Initial Findings (26 February 2024)	Section 5.3.1 of the MR contains a summary table of the biodiversity monitoring plan, including objectives, activities, anticipated impacts, indicators, area monitored, sampling method, frequency of monitoring, and responsible entity. The biodiversity variables, frequency of monitoring, and sampling methods presented in the MR are consistent with the biodiversity monitoring plan (BMP) in the validated PD. Supporting documentation provided for VVB review included a summary table of ground count results and a summary report for occupancy modeling. Section 5.3.1 does not present the monitoring results for this monitoring period for applicable monitoring activities that cover the six trigger species, which is a non-conformance to be addressed. MR Section 5.4.1 presents conclusions on population trends for the 6 HCV Trigger Species. Several, but not all, trigger species descriptions refer to Section 5.1.1 for details. It is not clear to the VVB how the results presented in the supporting documentation provided to the VVB for the ground surveys and the occupancy modeling support the conclusions on population status for each of the trigger species presented in MR Section 5.4.1.
Round 1 NCR/CL/OFI	NCR: Please provide the monitoring results in Section 5.3.1 for the monitoring activities that address the six trigger species. Please also provide supporting documentation for VVB review to substantiate the monitoring results. CL: Please provide clarification for how the results of the ground surveys and occupancy modeling for the 2023 monitoring support the conclusions presented for each of the six trigger species.
Round 1 Response from Project Proponent (12 June 2024)	A results column has been added to section 5.3.1 and documentation shared in the "Biodiversity" folder. Clarification has been added to section 5.1.1 to describe the results of surveys conducted during the reporting period.

Aster Global Round 2 Findings (21 August 2024)	The VVB noted MR Section 5.3.1 has been updated to provide the applicable dates for each of the biodiversity monitoring activities during the monitoring period that involve trigger species monitoring, and also providing referrals to other MR sections for details of the results. The VVB noted references to MR section 5.1.1 in both the response and in MR Section 5.4.1. Supporting documentation provided by the project proponent generally supports the reported results, but clarification is still required for how the results support the conclusions drawn for the six trigger species. The VVB noted clarification is needed for African Wild Dog, African Lion, and African Leopard for which the actions reported as taken include "prevention of meat poaching". The VVB noted clarification is needed, along with supporting documentation to clearly demonstrate how the monitoring results for ground counts and occupancy modeling demonstrate that populations of these six trigger species are stable as reported in MR Section 5.1.1. and 5.4.1, or "continue to be present with evidence of increasing populations" as reported in MR Section 5.1.3.
Round 2 NCR/CL/OFI	CL: Please provide clarification and supporting documentation as warranted in line with the findings. Please revise the MR descriptions accordingly.
Round 2 Response from Project Proponent (09 September 2024)	Prevention of meat poaching refers to the activities conducted by VGS which are ensuring that the prey species of these predators (African Wild Dog, African Lion, African Leopard) remain at healthy levels to support the populations of these predators. Statements on population trends in Section 5.1.1, 5.1.3 and 5.4.1 have been amended to accurately reflect results reported in "makame_occupancy_modeling.docx" - stable (no significant trends) for all monitored species, except elephant, which appears to be increasing (significant upward trend in occupancy). The data provided demonstrate that for 4 of the 6 trigger species, populations continue to be present. In all 6 cases, there is year on year variability which is to be expected when conducting this form of monitoring for wide ranging species. For the remaining 2 species, namely African Wild Dog and Cheetah, in monitoring surveys, these species have not been detected. However, of all 6 species, these 2 have the largest home ranges, and move over very large areas. Sightings of these species continue to be made by VGS, but they were simply not captured in surveys. Protection efforts across the project area, together with evidence that habitat is being protected, evidence that populations of prey species remain healthy, and confirmed sightings by Makame WMA all indicate that these species are present, but are not being captured through monitoring efforts.

Aster Global Findings - Round 3 (08 October 2024)	The VVB acknowledges the clarification provided in the response that "prevention of meat hunting" refers to hunting of prey species these carnivores rely on, rather than hunting of the carnivores for meat. This clarification, although not provided in the PD, addresses the clarification request for this item. The VVB acknowledges the clarification provided in the response regarding conclusions reached for the trigger species, and noted this response is consistent with the revised conclusions presented in the MR. The VVB determined review of supporting documentation provides reasonable assurance for the appropriateness of the response and conclusions presented. This item is addressed.
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