

MAKAME SAVANNAH REDD PROJECT VERIFICATION REPORT



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Summary

Aster Global Environmental Solutions, Inc., (herein referred to as Aster Global or the Verification Team) was contracted by Carbon Tanzania on April 25, 2022, to conduct the third monitoring period verification (VCS and CCB: 27 April 2021 to 26 April 2022) of the Makame Savannah REDD [Validated Project Description (PD) dated 18 September 2020 V3.0]. The Project falls under the VCS sectoral scope 14: – Agriculture, Forestry, and Other Land Uses (AFOLU), under the category Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD).

The Makame Savannah REDD project encompasses 104,065 hectares in the Kiteto District, northern Tanzania. Through adherence and validation to VCS Methodology VM0007 REDD Methodology Framework and Climate, Community & Biodiversity Standards (Third Edition, June 2017), Makame “will protect the Makame WMA from land grabbing and encroachment, and the conversion of land from forest to agriculture, thereby stopping deforestation and preventing GHG emissions generated through tree harvesting and clearing land for agriculture. In doing so the Masai communities living within the WMA will receive improved land tenure, grazing rights and significant income” as stated in the CCB & VCS Project Description Document.

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

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

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

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

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

A risk-based approach was used to guide the verification and reach a reasonable level of assurance that no errors, omissions, nor misrepresentations resulting in a material misstatement have occurred. The materiality threshold dictated by the project size was 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 3rd Monitoring Report (Version 6.0, dated 20 February 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 6.0, dated 20 February 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 net emission reductions or removals of 340,999 tCO₂ equivalents (tCO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2021 – 26 April 2022 – 1 year). This value is gross of the 20% (68,200 tCO₂e) buffer withholding, based on the non-permanence risk assessment tool. This results in 246,811 tCO₂e of credits eligible for issuance as VCUs.

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1 INTRODUCTION

1.1 Objective

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

1.2 Scope and Criteria

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

Baseline Scenario	Allowing the land to be converted to non-forest or a managed tree plantation
Activities/Technologies/Processes	REDD activities utilizing VCS VM0007 and CCB Standard for Climate, Community and Biodiversity benefits (Third Edition)
Sources/Sinks/Reservoirs	Aboveground merchantable tree - Included Belowground merchantable tree - Included Dead-wood – Included Litter – Excluded Soil organic carbon – Excluded Harvested Wood Products – Excluded Biomass burning – Included Fossil fuel combustion – Excluded Use of fertilizers - Excluded
GHG Type	CO ₂ , CH ₄ , N ₂ O
Time Period (start date, crediting period, verification period)	Project State Date: 27 April 2016 Third Monitoring Period; 27 April 2021 – 26 April 2022 Crediting Period: 30 years
Project Boundary	104,065 hectares Northern part of Makame Wildlife Management Area Kiteto District, Northern Tanzania

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

- VCS Program Guide (v4.3, 17 January 2023)
- VCS Standard (v4.4, 17 January 2023)
- VCS Program Definitions (v4.3, 21 December 2022)
- VCS
- AFOLU Non-Permanence Risk Tool (v4, 19 September 2019)
- VM0007 – REDD+ Methodology Framework (REDD+MF), v1.5

- Validated PD and previous monitoring reports (VCS and CCB)
- CCB Program Definitions (v3.0, June 2017)
- CCB Standards (Third Edition, v3.1, June 2017)
- CCB Program Rules (v 3.1 June 2017)
- Guidance for the Use of the CCB Standards (May 2014)

1.3 Level of Assurance

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

1.4 Summary Description of the Project

The Makame Savannah REDD project is located in the northern part of the Makame Wildlife Management Area (WMA), Kiteto District. The project area covers 104,065 ha of Acacia-Commiphora Forest. The Makame project aims to protect the Makame WMA from land grabbing and encroachment, and the conversion of land from forest to agriculture, therefore stopping deforestation and preventing GHG emissions generated through tree harvesting and clearing land for agriculture. The Masai communities living within the Makame WMA will receive land tenure, grazing rights, and payments for ecosystem services (PES).

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules 4.3.1*)

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

2.2 Method and Criteria

The verification team assessed the Project's compliance with VCS Standard Version 4.4, CCB Third Edition, and all associated updates, the selected methodology (VM0007), and the validated PD dated 18 September 2020. The verification team assessed the Greenhouse Gas (GHG) emission removals for the

monitoring period/verification period (27 April 2021 – 26 April 2022) through Agriculture, Forestry, and Other Land-Use (AFOLU) criteria under the categories Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the Project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The verification team assessed whether the 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 Verification and Sampling Plan (VSP) was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the VSP was to present a risk assessment for determining the nature and extent of verification procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The VSP methodology was derived from all items in our verification process stated above. Specifically, the VSP utilized the VCS and CCBA guidance documents and ISO 14064-3. Any modifications applied to the VSP were made based upon the conditions observed for monitoring to detect the processes with highest risk of material discrepancy.

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

A detailed field plan was developed to guide the verification site visit and is embedded within the VSP. For the field sampling effort, direct measurement, observation, interviews, and review of the monitoring period emission reductions in the key areas were determined to be the greatest risk, followed by ground-truthing and review of project activities. Field sampling and techniques were based on the project parameters/scope and best professional judgment of the verification team to meet a reasonable level of assurance as directed by the professional judgment of the Lead Verifier.

2.3 Document Review

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

The VCS AFOLU Non-Permanence Risk Tool was used by the PP to assess overall project risk. The verification team reviewed the Non-Permanence Risk Report provided with the verification supporting documentation and confirmed that the project adheres to the requirements set out in the risk tool. Each risk factor was thoroughly assessed for conformance. Any identified nonconformance reports (NCR) and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are in Appendix B. The final score was calculated to be 20%.

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

2.4 Interviews

Interviews were performed during the verification site visit as part of the overall verification process. The interviews were conducted to confirm information provided in the project description, monitoring report, and supporting documents provided by the PP and to solicit additional information as needed. Aster Global provided the PP with a list prior to the site visit for requested interviews with targeted project management staff, project employees, community members and other stakeholders. The PP provided the arrangements for the interviews. On-site interviews and informal discussions were conducted during the site visit (4 October 2022 through 6 October 2022). Interviewees were provided the option of communicating in either English or Swahili based on personal comfort and preference. Interviews were requested with, and held with, individuals representing the following groups of stakeholders:

Individual	Affiliation	Role
David Beroff	Carbon Tanzania	Director of Operations
Marc Baker	Carbon Tanzania	CEO
Ben Rifkin	TerraCarbon, LLC	Manager Forestry and Technical Services
Doris Gana	Kiteto District Government	Natural Resource Officer
Supuk Olekao	WMA/ Makame Wildlife Management Area Authorized Assoc. (WMA - AA)	Manager
Joshua Alawayan	WMA	VGS Commander
Kisaro Thomas Lombuila	WMA	GIS and Environmental Officer
Fredy Olelelia	WMA – AA (Makame Village)	Member
Moono N. Partimbo	WMA	WMA Staff

Namayadi L. Naungai	WMA	WMA Staff
Mohamea Mtenisa	WMA	VGS
Kateto Ollekashe	WMA	VGS
Abdulwahab Athuman	Ndedo Village	Village Executive Officer
Steven Mditu	Ndedo Village	Village Executive Officer
Yoahdn Saloamki	Ndedo Village	Carbon Champion
Nowgoyoyo Lewgohoke	Katikati Village	Member of Village Government
Martin L Sambaku	Katikati Village	Village Executive Officer
Kalanga Osimanoirei	Katikati Village	Carbon Champion
Sion Fupi	Katikati Village	Women's Group Leader
Molel Sasmala	WMA – AA (Katikati Village)	Member
Elizabeth Kisau	WMA – AA (Ngabolo Village)	Member
Christina Alamayamo	Ngabolo Village	Member of Village Government
Fajuma Nhao	Ngabolo Village	Village Executive Officer
Danel Kisau	Ngabolo Village	Carbon Champion

- Staff Carbon Tanzania
- Staff TerraCarbon, LLC
- WMA Staff
 - Head of Village Game Scouts (VGS)
 - Makame WMA Manager
 - Village Game Scouts
- Makame, Ndedo, Katikati, and Ngabolo Villages
 - Community members from Women's Groups
 - Community members (Masai Pastoralists and Non-Masai)
 - Carbon Champions
 - Local government leaders
 - Traditional community leaders
 - Women involved in women's forums
 - Women in leadership positions in the WMA
 - Non-Masai village members
 - Children's parents whose children received direct support through scholarships
 - Staff at new health clinics that were built
 - Staff at schools where additional classrooms were built
 - Members of the WMA-AA
- Community-based Organizations
 - Staff from Honeyguide Foundation

The interviews were conducted for the purposes of substantiating to a reasonable degree of assurance information presented in the monitoring report, including activities reported as undertaken or supported by the project during the monitoring period, employment practices by the PP, participation by community members in project activities, and community understanding of the grievance process. The interviewer also was tasked with identifying whether community members were aware of project monitoring results, were

aware of the public posting of the monitoring report and opportunity to comment, and whether community members or project staff had been informed of the auditor's scheduled site visit and purpose of the site visit.

A comprehensive set of interview sign-in sheets for all community members who were interviewed is maintained in the Verification Team's project folder and is available upon request.

2.5 Site Inspections

The verification site inspection (field visit) occurred from 4 to 6 October 2022. The verification field activities closely followed Aster Global's Verification and Sampling Plan methodology. Sample size and techniques were based on the project parameters, scope, and best professional judgment of the Lead Verifier.

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

4 October 2022: The verifiers visited the Makame WMA headquarters where they viewed several project related documents and records in addition to interviews conducted with WMA staff. Additionally, the verifiers spoke with a member from the Tanzanian NGO and Project Partner Honeyguide. The verifiers viewed several project related documents and records including viewing WMA documents, records of grievances, contracts for VGS, encroachment and poacher records, the Monitoring Report Summary, and posters about carbon benefits and how to participate in the WMA government structure.

5 October 2022: In addition to the conducted interviews, the verifiers also witnessed several implemented project activities in the villages of Ndedo and Katikati, including a clinic under construction and new classroom buildings. The verifiers viewed several project related documents and records including viewing WMA documents, records of grievances, contracts for VGS, encroachment and poacher records, the Monitoring Report Summary, and posters about carbon benefits and how to participate in the WMA government structure.

6 October 2022: In addition to the conducted interviews, the verifiers witnessed several implemented project activities in Ngobolo including new classrooms and a clinic under construction. The verifiers viewed several project related documents and records including viewing WMA documents, records of grievances, contracts for VGS, encroachment and poacher records, the Monitoring Report Summary, and posters about carbon benefits and how to participate in the WMA government structure.

While driving throughout the project area between villages, the verifiers confirmed the presence of several wildlife species important to the project's CCB benefits including oryx, impala, zebra, ostrich, giraffe, and evidence of elephant presence.

2.6 Resolution of Findings

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

The process of resolution of findings involved formal rounds of assessment by the verification team. Findings were resolved during the verification by the PP implementing corrective actions such as amending the MR and calculations, as well as providing written responses. This resulted in project documentation that was in conformance with the requirements of the VCS Standard and CCB Third Edition for GHG projects.

Findings were characterized as:

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

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

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

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

During the verification, ten (10) VCS and ten (10) CCB findings were identified for a total of twenty (20) findings. Detailed summaries of each VCS finding, including the issue raised, responses, and final conclusions, are provided in Appendix B VCS NCRS/CLS/OFI summary. Please also see APPENDIX C: CCB NCRS/CLS/OFI summary for all findings raised during the CCB review. All NCRs/CLs were satisfactorily addressed and closed.

2.6.1 Forward Action Requests

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

2.7 Eligibility for Validation Activities

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

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

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

3.2 Methodology Deviations

Five (5) previously verified methodology deviations were validation during the initial validation and first and second verifications. There were no new methodology deviations applied during the monitoring period. As required by Section 3.18 of the VCS Standard, the verification team reviewed all methodology deviations and confirmed they are appropriate. These deviations are described in section 2.2.2 of the MR and section 4.3.1 of this Report.

The verification team assessed all the methodology deviations and determined that they meet the criteria and specifications identified for permitted methodology deviations identified in the VCS Standard v4.4. The methodology deviations do not negatively impact the conservativeness of the quantification of GHG reductions or removals or are more accurate and are related to monitoring and measurement. The verification team concludes the methodology deviations applied to the project are allowable.

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

There was 1 (one) new Project Description Deviation applied during the monitoring period. Aster Global is accredited for validation as required by the VCS Standard and therefore eligible to assess the PD Deviation.

During this monitoring period the Project has updated their post-deforestation stocks from 0 tCO₂e/ha to 4.9 tCO₂e/ha. The Project conducted a local study, as allowed under VMD0007 v3.2, to develop site-specific post-deforestation carbon stock estimates following the requirements and guidance provided in Section 4.2.2 of VMD0007 v3.2, as described in Appendix 4 of the MR. The local study used a combination of high-resolution imagery from the Reference Region to relate canopy cover from forested areas to areas deforested through conversion to agriculture and the validated forest inventory carbon stock estimates from the Project Area to estimate forest carbon stock estimates. The Project used the validated forest carbon stock estimates which are described in the validated PD. For additional information on the validated forest carbon stock estimates, please see the PDD. The Project has defined the post-deforestation land use as agriculture. The VVB reviewed the validated PD and confirmed that the post-deforestation land use was appropriately defined. The VVB notes that the post-deforestation land use class of agriculture is consistent with the VVB's site visit observations. Through observations collected during the site visit, an independent review of the remote sensing analysis conducted, a set of independent quantification data checks, a review of the referenced literature cited by the Project, and an independent review of relevant literature, the VVB is reasonably assured that the local study accurately reflects a conservative estimate of post-deforestation carbon stocks in the Project's Reference Region for the post-deforestation land use, agriculture. 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.

There were three (3) PD deviations applied during the monitoring period that have been previously verified during previous monitoring periods. There is one deviation that is no longer being applied, as explained in Section 2.2.4 of the MR section 4.3.1 of this Report.

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

There were no new minor changes to the Project Description applied during the monitoring period. There was one (1) previously applied minor change to the PD which has been previously verified and it described in Section 2.2.3 of the MR section 4.3.1 of this Report.

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

Not applicable – this is not a grouped project.

4 VERIFICATION FINDINGS

4.1 Public Comments (*Rules 4.6*)

The project was posted for a Public Comment Period on the Verra website from 28 September 2022 – 28 October 2022. Letters were sent to each participating village publicizing the public comment period. During the site visit the audit team saw evidence of this letter to the village governments in each participating village. No comments were received.

4.2 Summary of Project Benefits

Please see Section 1.4 of this report for a summary description of the Makame Savannah REDD project. Section 1.1 and 1.2 of the MR describes the unique project benefits and standardized metrics.

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

The climate impacts described in the MR reduce emissions by reducing deforestation in the Project Area. The avoided emissions claimed for climate impacts are evaluated elsewhere in this review and allow the verification team to corroborate the claims.

4.3 General

4.3.1 Implementation Status (*G1.9*)

The Project Start Date is 27 April 2016 and the crediting period is 27 April 2016 – 26 April 2046. The project start date and crediting period has not changed since validation.

A comparison of the implementation schedules in the MR and PD shows the project has met key milestones identified in the PD for the period from the Project start date through the monitoring period and has identified additional key dates and milestones for the monitoring periods, including continued operations. The verification team reviewed the PD and MR and determined there are no discrepancies between the project

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

The verification team requested to visit examples of all activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity. Climate objectives achieved included avoiding the net emissions of 389,837 tCO₂e.

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

The GHG emission reductions generated by the project have not been included in an emissions trading program other than the VCS program and it has not received or sought any other form of environmental credit as confirmed through a risk-based review by the verification team (see Section 3.1). Section 2.1.10 of the MR states the project does not aim to specifically contribute to achieving nationally stated sustainable development priorities, but that it was developed in line with national policies explained in the PD. As such, no provisions for reporting and monitoring on national policies were developed or implemented during this verification period.

The verification team concludes based on the documentation received and observations made during the site visit that the project has been implemented as described in the project description.

The project reported five (5) previously verified methodology deviations that were validated during the initial validation and first, second verifications. These deviations are described in Section 2.2.2 of the MR. The five (5) previously validated and verified methodology deviations are below.

Methodology Deviations Previously Reported
The parameter COLB (equation 4 module LK-ASU) has not been "limited to areas demonstrated to be suitable for agriculture or livestock ranching" as specified in the methodology, for lack of relevant data on suitability.
Parameter UP, SS, ipool will be monitored at least once every 10 years, on re-measurement of forest carbon stocks. While module X-UNC requires that monitoring of this parameter occur every ≤ 5 years, this requirement is inconsistent with the VM0007 pools modules, which specify that stock estimates (from which uncertainty is calculated) are assumed valid for 10 years. Therefore, a deviation to module X-UNC is applied to permit parameter UP,SS,i,pool to be monitored every ≤ 10 years, putting it into alignment with modules CP-AB and CP-D.
The similarities of the project boundaries were assessed using population density rather than settlement density. This methodological deviation is warranted due to inconsistencies in the available data on the location of settlements within Tanzania. Use of population density data still meets the intent of the methodology as both population and settlement density reflect the relative density of resident populations (and level of pressures associated with those populations).
The parameter TOTFOR has not been "limited to forest areas within 5km of roads and rivers suitable for conversion to agriculture / livestock" as specified in the methodology, for lack of relevant data on suitability. As the resulting TOTFOR value is greater, the AVFOR value is also greater. The PROPLB parameter is therefore smaller thus resulting in more leakage outside the leakage belt and hence a conservative estimate. This deviation results in conservative accounting of leakage outside the leakage belt.
The parameter, ARRL, was last monitored in 2019, but as it does not drive project accounting, its omission during this monitoring period has no impact on the quantification of GHG emission reductions

or removals. This deviation relates only to procedures and criteria for monitoring or measurement and does not relate to any other part of the methodology.

The project reported three (3) previously verified Project Description Deviations that were validated during the initial validation and first, second verifications and are still applicable during this monitoring period. These deviations are described in Section 2.2.4 of the MR. The Project Description Deviations are listed below.

Project Description Deviations Previously Reported
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 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 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 project reported one (1) previously verified Minor Change to the PD that was validated during the second verification. The Minor Change to the PD is listed below.

Minor Changes to the Project Description Previously Reported
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.

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

Natural and human-induced risks to the expected project benefits are identified in Section 2.2.6 of the MR and are consistent with those identified in Section 2.1.18 of the PD.

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 of 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.

4.3.3 Community and Biodiversity Benefit Permanence (G1.11)

Section 2.2.7 of the MR states that actions taken during the monitoring period to maintain the CCB benefits beyond the project lifetime include: "education provided to community members by carbon champions, governance training for village and WMA leaders, and individual formal education paid for through carbon revenues."

Governance training was provided by the project partner Honeyguide on 12-13 May 2021. Attendance logs as well as a detailed training report were provided to the verification team. Site visit interviews with carbon champions and village leaders substantiate that the trainings occurred, and the community is aware of the project and the importance of conservation. The capacity building and knowledge gained during trainings will last beyond the project lifetime. Similarly, and as described in other Sections of this report the verifiers were able to confirm that the project has provided money to participating villages through carbon revenues that is being used to pay for individuals formal education.

Site visit observations and interviews, along with supplemental documentation provided by Project Proponent substantiate the measures undertaken to enhance project benefits beyond the project lifetime.

4.3.4 Stakeholder Access to Information (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 traveled 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 in November 2021 and March 2022. 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 Stakeholder Consultation (G3.4 – G3.5)

Observations made 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 project leadership allows time for community members to give input on the project.

Interviews with the WMA manager confirm that the RMP is developed in a participatory manner with representation from all villages. While the RMP does not outline how carbon revenue will be used, it does provide potential revenue streams. The RMP considers and applies the individual Village Land Use Plans developed by the villages.

Observations from the site visit and documents provided support for the claim that Communities have influenced project design and implementation through effective communication.

During site visit interviews with Carbon Tanzania, WMA leadership, village leadership, and community representatives it was evident that there are multiple channels of communication. Villages are represented by village leadership in meetings with CT and the WMA, and there is also direct communication between the community members and the project proponent. There was evidence that villages support their elected leaders, and that leaders understand the needs and wants of the villages they represent.

Interviews with village members confirm that project partners such as Honeyguide and UCRT are actively involved with the communities.

Based on site visit interviews and documentation provided, the verification team is reasonably assured that stakeholder consultation has gone through legitimate representatives and that adequate levels of information is being shared with members of the community groups.

4.3.6 Stakeholder Participation in Decision-making and Implementation (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 Anti-discrimination (G3.7)

Section 2.3.11 of the MR states that there are company and human resource policies to prevent discrimination relating to gender, religion, or sexual discrimination. Actions are outlined in the grievance policy to ensure any discrimination is dealt with by senior management. All company employees sign a code of conduct with CT that includes anti-discrimination. The verification team reviewed the code of conduct signed by employees as well as the attendance log and photos from HR training that occurred during the monitoring period. There is no evidence that the project proponent or any other entities involved in project implementation are complicit in discrimination or sexual harassment.

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

Carbon Tanzania has a clear grievance policy that is outlined in the PD and was evaluated during validation. The MR states that there were no grievances raised during the monitoring period, and during site visit interviews no individuals stated they had any grievances with the project. Individuals interviewed said they

had no issues with the project, and if they ever did, they would feel comfortable raising them with project staff. As there were no grievances logged during the monitoring period the verification team is unable to determine if the process was implemented appropriately. However, the verification team is reasonably assured that no grievances arose during this monitoring period and is thus relying on the PP's anticipated adherence to the grievance redress policy outlined in the PD should a grievance arise.

4.3.9 Worker Relations (G3.9 – G3.12)

The verification team reviewed information presented in the MR, supplemental materials provided by the PP, and conducted site interviews with PP representatives and employees of various project activities. Interviews and site visit observations substantiate that all trainings documented in the monitoring report occurred during the verification period and the progress towards building capacity was achieved. The verification team requested additional clarification from the PP regarding actions taken to ensure the capacity built during the project lifetime and during this verification period will not be lost. 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, soldier/ranger training, and management received training from Honeyguide on running a successful WMA and including all stakeholders. 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 30 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.

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

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

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

The verification team assessed the financial health of the implementing organization as part of the VCS verification of the Financial Viability Analysis for the Non-Permanence Risk Analysis. The verification team reviewed the VCS Non-Permanence Risk Tool (NPRT), and other supplemental financial documents provided by the PP and substantiated the financial health of the implementing body is adequate to support project implementation.

Section 2.4.5 of the MR attests corruption is prohibited by the PP. Interviews and discussions with the PP, project management staff, WMA, Village Council representatives, District Government representatives and community members did not identify any concerns the project or project staff are complicit in any form of corruption. Community members interviewed confirmed that project implementation is demonstrated by the

results seen and that the Villages receive postings about the project governance and what has been done with the money received.

4.3.11 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)

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

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

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. Village Land Use Plans have been developed for the villages and were created by the community. The LUP overlaps with the WMA RMP. 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 and VLUPs adequately secure 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 2.5.3 states the project did not require the involuntary removal or relocation of community members or result in denied resource rights during implementation of the WMA, the RMP, or the REDD project. 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. Community members explained that individuals who move into a village are educated on the VLUP and where they are allowed to do certain things. Village bylaws outline what happens when VLUPs are violated.

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. Individuals within the community are aware of the VLUPs and understand that there are areas where certain activities are not allowed. The Village Bylaws outline what would happen if someone violated the VLUPs. 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 VLUP and WMA RMP.

4.3.13 Legal Status (G5.6)

MR Section 2.5.6 states that Tanzania went through a complete reform of natural resource policies in the late 1990s (revisions to the Wildlife Policy [1998], the Environment Policy [1997], the Forest policy [1999], the Tourism Policy [1999] and the Beekeeping Policy [1998]). The MR states these revisions were focused on utilizing natural resources more efficiently, including local communities in the process, and increase benefits accruing to local communities, setting the stage for the creation of WMAs.

The MR states the Wildlife Conservation (Wildlife Management Areas) Regulations (2012) guarantee sustainable conservation of wildlife resources in local communities.

The MR identifies other legislation and local laws and regulations relating to the project as including:

- The Local Government Act of 1982
- MWMA Constitution of 2017

The MR and PD provide a summary for the relevance of each of these laws and regulations to the project, and several identify the applicable law or regulation as setting standards or basis for actions undertaken or followed by the project. Review of the WMA RMP and site interviews substantiates implementation of the WMA RMP demonstrates compliance of the project with relevant laws and regulations.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

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

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

Data Unit / Parameter	Accuracy of GHG emission reductions and removals	Whether methods and formulae set out in the PD have been followed	Appropriateness of default values
$\Delta C_{BSL,PA,unplanned}$	The verification team confirmed that the validated parameter value was applied	This parameter was derived from the validated	Not applicable.

	during this monitoring period and that the baseline period has not expired. The validated value of this parameter applying the updated post-deforestation stock estimate for the 1-year monitoring period is approximately 358,399 tCO ₂ e.	baseline as described in the PDD.	
$\Delta CP_{Def,i,t}(t CO_2-e)$	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PDD. The calculated value of this parameter for the 1-year monitoring period is approximately 12,909 tCO ₂ e.	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.
$GHGP-E,i,t(t CO_2-e)$	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PDD. The calculated value of this parameter for the 1-year monitoring period is approximately 806 tCO ₂ e.	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.
ΔCP_{LB}	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PDD. The calculated value of this parameter for the 1-year monitoring period is 0 tCO ₂ e.	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.
$\Delta CLK-ASU-OLB (t CO_2-e)$	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PDD. The calculated value of this parameter for the 1-year monitoring period is approximately 4,491 tCO ₂ e.	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.
$\Delta CLK-AS_{unplanned} (t CO_2-e)$	The verification team confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PDD. The calculated value of this	This parameter was calculated in-line with the validated PDD and VM0007 methodology.	Not applicable.

	parameter for the 1-year monitoring period is approximately 4,491 tCO ₂ e		
NER _{REDDERROR,t}	The verification team confirmed that the validated parameter value was applied during this monitoring period and that the baseline period has not expired. The validated value of this parameter for the 1-year monitoring period is approximately 22.6%.	This parameter was derived from the validated baseline as described in the PDD.	Not applicable.

For this monitoring period, the project relied on the network of forest inventory plots and resulting analysis that were confirmed at validation and as allowed by VCS Standard v4.4. To monitor deforestation in the project area and leakage belt the project conducted a remote sensing analysis as described in the Section 3.1.3 of the Monitoring Report v6.0 (20 February 2024). The verification team acquired multispectral satellite imagery to review for disturbance or deforestation, in addition to ground truthing efforts from the site visit. Sentinel 2 sensor data was downloaded for the beginning and end of the reporting period to monitor the project area and detect any land cover changes. The project conducted a Participatory Rural Appraisal (PRA) in 2022 which was used to determine if forest degradation was occurring within the project area and determine the level of immigration. The verification confirmed the results of the PRA through on-site interviews and a review of supporting documentation.

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

Uncertainty calculations were reviewed in detail as prescribed by the methodology and confirmed. As uncertainty was 22.6%, the project appropriately applied an uncertainty deduction for this monitoring period.

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

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

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

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

The threshold for materiality with respect to the aggregate of errors, omissions and misrepresentations relative to the total reported GHG emission reductions and/or removals was met for this project as defined in the Verification Sampling Plan. Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3:2006). As defined by VCS Version 4.4, the materiality will be 1% for this project.

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

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

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

4.4.3 Non-Permanence Risk Analysis

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

Risk Factor	Rationale & Quality	Conclusion
Internal Risks		
Project Management	The management team includes individuals that have the necessary skills and experience to implement all project activities. The PP has successfully managed projects that have generated GHG credits. During the site visit, the verification team confirmed that the PP has an office in Arusha and is able to travel to the project site in less than a day of travel. The verification team confirmed the Makame CWMA Resource Management Plan is in place and qualifies as adaptive management.	A risk rating of -2 is appropriate given the rationale provided and all statements made are substantiated.
Financial Viability	Financial documents provided demonstrate cash flow breakeven	A risk rating of 0 is appropriate given the rationale provided

	is 4 years or less from the current risk assessment.	and supporting documentation reviewed by the verification team.
Opportunity Cost	The most profitable land use activity is expected to be at least 100% more than that associated with project activities, this results in the highest risk rating. A contract provided to the verification team substantiates that the project is protected by a legally binding commitment to continue management practices.	A risk rating of 6 is appropriate given the rationale provided and supporting documentation reviewed by the verification team
Project Longevity	There is a legal agreement in place that continues the management practice for 30 years.	A risk rating of 15 is appropriate given the rationale provided.
External Risks		
Land Tenure	Individuals have rights to resource access, but the government retains the right to ownership. A contract provided to the verification team substantiates that the project is protected by a legally binding commitment to continue management practices.	A risk rating of 0 is appropriate given the rationale provided and supporting documentation reviewed by the verification team.
Community Engagement	The project has received CCB validation/verification demonstrating exceptional community benefit.	A risk rating of -5 is appropriate given the rationale provided.
Political Risk	Tanzania is engaged in the World Bank Forest Carbon Partnership Facility and is implementing REDD+ readiness activities. The Governance Score is -0.55.	A risk rating of 2 is appropriate given the rationale provided.
Natural Risks		
Natural Risk	All natural risks were appropriately identified and justified. Where necessary the verification reviewed supporting evidence, including on-site interviews and observations. All natural risks were confirmed to be appropriately scored. Although fires are frequent within the region and specific forest type, Acacia-Commiphora, the VVB is reasonably assured that the risk scored applied is appropriate for the carbon pools included in the project boundary because these	A risk rating of 1 is appropriate given the rationale provided.

	forests are highly fire adapted landscapes. Similarly, although droughts are frequent within the project area, the forest type is adapted to drought conditions and the VVB is reasonably assured that the risk scores applied are appropriate for the carbon pools included in the project boundary.	
Total Natural Risks		The project has a total Natural Risk score of 1 .
Overall Risk Rating = 20 Non-Permanence Risk Rating = 20%		

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

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

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

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

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. 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 (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 (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 (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.

4.5.3 Net Positive Community Well-being (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 (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 (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. 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 (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 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 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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 27 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 (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.

4.6.4 High Conservation Values Protected (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. 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.

4.6.5 Invasive Species (B2.5)

There was no evidence during the site visit that there are any invasive species used by the project or that any invasive species are being introduced into the area as a result of the project. The statement in the MR confirms that no species have been, nor will be, introduced into the project area.

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

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.

4.6.7 GMO Exclusion (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.

4.6.8 Inputs Justification (B2.8)

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

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

4.6.10 Net Offsite Biodiversity Benefits (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.

4.6.11 Biodiversity Monitoring Plan (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 modeling 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.

4.6.12 Biodiversity Monitoring Plan Dissemination (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.

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

MR Section 5.5.1 identifies With-project Scenarios as protected habitat through updating and implementation of the WMA RMP and draws conclusions on population trends for the 6 HCV Trigger Species. Each trigger species description refers to Section 5.1.1 for details.

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.

4.6.14 Optional Gold Level: Effectiveness of Threat Reduction Actions (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

Describe the steps taken to verify any additional information that explains how the project has been implemented in accordance with the validated project description for all CCB indicators that require implementation of an activity or process. Include documentation assessed and observations made during the site visit, if applicable. Provide and justify an overall conclusion as to whether the additional project implementation information provided is suitable for the verification of the project’s adherence to its validated project description.

4.8 Additional Project Impact Information

Describe the steps taken to verify any additional monitoring results that demonstrate how the project meets all CCB indicators that require demonstration of impacts. Include documentation assessed and observations made during the site visit, if applicable. Provide and justify an overall conclusion as to whether the additional project impact information provided is suitable for the verification of the project's impacts.

5 VERIFICATION CONCLUSION

After a site inspection and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the 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 3rd Monitoring Report (Version 6.0, dated 20 February 2022) has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, reasonable level of assurance, and PD implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Third Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions The Makame Savannah REDD Project 3rd Monitoring Report (Version 6.0, dated 20 February 2022) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, Aster Global asserts the project complies with the criteria for projects set out in the Third Edition of the CCB Standards to achieve Gold Level distinction for Climate, Community, and Biodiversity.

The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in net emission reductions or removals of 340,999 tCO₂e equivalents (tCO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2021 – 26 April 2022 – 1 year). This value is gross of the 20% (68,200 tCO₂e) buffer withholding, based on the non-permanence risk assessment tool. This results in 231,112 tCO₂e of credits eligible for issuance as VCUs.

Monitoring period: From 27 April 2021 to 26 April 2022

Verified GHG emission reductions and removals in the above verification period¹:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)	Buffer Credits (tCO ₂ e)	VCUs Eligible for Issuance
27 April 2021 – 12 December 2021 (249 Days)	244,497	8,807	3,064	232,627	46,526	168,372
01 January 2022 – 26 April 2022 (116 Days)	113,902	4,102	1,427	108,372	21,674	78,439

¹ Please note values have been rounded for readability. Please refer to the projects Monitoring Workbook for unrounded values.

Total	358,399	12,909	4,491	340,999	68,200	246,811
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6 APPENDIX A: DOCUMENTS LIST

Document Name	Date Received
Map Plot.jpg	9/15/2022
Biodiversity monitoring_2022.docx	9/15/2022
Data 2019_2020_2021_2022_no_z.xlsx	9/15/2022
Detectionprobability.tiff	9/15/2022
Occupancy.tiff	9/15/2022
Spoor densities.tiff	9/15/2022
Ground count_Makame_2016-2022.xlsx	9/15/2022
Makame REDD Project_Monitoring2022_Calcs_2022-08-18.xlsx	9/15/2022
Makame_Immigration_2022.xlsx	9/15/2022
Incidents recorded at Makame WMA.docx	9/15/2022
Makame WMA - Migration.pdf	9/15/2022
Taarifa_hamasa_ct UWASILISHAJI.docx	9/15/2022
Film Report.pptx.pdf	9/15/2022
classroom-image - irkiushiobor.jpeg	9/15/2022
classroom-image -katikati.jpeg	9/15/2022
Education-Strengthening.docx	9/15/2022
Makame WMA Revenues.xlsx	9/15/2022
MAKAME WMA GOVERNANCE TRAINING REPORT.docx	9/15/2022
Makame SAGE Poster V1.pdf	9/15/2022
Makame WMA SAGE Report - 18-19 May 2021 [FINAL].docx	9/15/2022
MIHUTASARI SAGE 18+19-05-2021.pdf	9/15/2022
Mahudhurio ya mafunzo ya utawala bora kwa viongozi na wadau wa Makame WMA-Technical Train.pdf	9/15/2022
MAKAME WMA STAKEHOLDER WORKSHOP.docx	9/15/2022
Makame WMA Revenues.xlsx	9/15/2022
Makame Business Plan_CT_17FEB2020 copy.pdf	9/15/2022
MAKAME WMA RMZP 2017 copy.pdf	9/15/2022
Mafunzo 13 VGS.docx	9/15/2022
Majina ya Maaskari wa WMA.docx	9/15/2022
Makame WMA Revenues.xlsx	9/15/2022
Baraza_Irkiushiobor.pdf	9/15/2022
Baraza_Katikati.pdf	9/15/2022
Baraza_Makame.pdf	9/15/2022
Baraza_Ndedo.pdf	9/15/2022
Baraza_Ngabolo.pdf	9/15/2022
HALMASHAURI KUU YA MAKAME WMA KWA MWAKA 2021-2023)(Mahudhurio).pdf	9/15/2022
KAMATI KUU na Bodi (Mahudhurio).pdf	9/15/2022
Makame Appeals and Complaints Log.pdf	9/15/2022
Makame March 2022 Bi.docx	9/15/2022
Makame Nov 2021 Bi.docx	9/15/2022
MAKAME_Monitoring_Report_2022_V1_2022-09-01.docx	9/15/2022

VCS-Risk-Report-Calculation-2021_Tool_Makame_2022-08-30.xls	9/15/2022
VCS-Risk-Report_2021_Makame_2022-08-30.docx	9/15/2022
VCS-Risk-Report_2021_Makame_2022-08-30.docx	9/15/2022
VCS-Risk-Report-Calculation-2021_Tool_Makame_2022-08-30.xls	9/15/2022
Makame Continued Participatory Rural Appraisal Log Sheet (2022).pdf	9/15/2022
MAKAME WMA GOVERNANCE TRAINING REPORT.docx	9/15/2022
Makame Business Plan_CT_17FEB2020 copy.pdf	9/15/2022
MAKAME WMA RMZP 2017 copy.pdf	9/15/2022
Mafunzo 13 VGS.docx	9/15/2022
Majina ya Maaskari wa WMA.docx	9/15/2022
Baraza_Irkiushibor.pdf	9/15/2022
Baraza_Ndedo.pdf	9/15/2022
Baraza_Ngabolo.pdf	9/15/2022
Katikati_Baraza.pdf	9/15/2022
Makame_Baraza.pdf	9/15/2022
HALMASHAURI KUU YA MAKAME WMA KWA MWAKA 2021-2023)(Mahudhurio).pdf	9/15/2022
KAMATI KUU na Bodi (Mahudhurio).pdf	9/15/2022
Makame Appeals and Complaints Log.pdf	9/15/2022
Makame March 2022 Bi.docx	9/15/2022
Makame Nov 2021 Bi.docx	9/15/2022
MAKAME_Monitoring_Report_2022_V2_2022-10-07.docx	10/14/2022
2021_2022_MK_AA.zip	10/14/2022
ForestBenchmark_2022_LeakageBelt.zip	10/14/2022
ForestBenchmark_2022_ProjectArea.zip	10/14/2022
MK_Sent2_20220523.tif	10/14/2022
MK_Sent2_bandnames_20220523.txt	10/14/2022
NewNonforest_2022_LB_Strata.zip	10/14/2022
NewNonforest_2022_PA_Strata.zip	10/14/2022
NewNonForest_2022_Total_LB.zip	10/14/2022
NewNonForest_2022_Total_PA.zip	10/14/2022
ForestBenchmark_2022_LeakageBelt.cpg	10/14/2022
ForestBenchmark_2022_LeakageBelt.dbf	10/14/2022
ForestBenchmark_2022_LeakageBelt.prj	10/14/2022
ForestBenchmark_2022_LeakageBelt.sbn	10/14/2022
ForestBenchmark_2022_LeakageBelt.sbx	10/14/2022
ForestBenchmark_2022_LeakageBelt.shp	10/14/2022
ForestBenchmark_2022_LeakageBelt.shp.xml	10/14/2022
ForestBenchmark_2022_LeakageBelt.shx	10/14/2022
Makame_Financial_Viability_JA_AJ211022.xlsx	10/21/2022
21024.51 Makame Savannah_VCS Round 1 Findings_TC_Responses_20230111.xlsx	1/12/2023
21024.51_Makame Savannah 3rd_CCB_Round 1 Findings_TC_Responses_20230110.docx	1/12/2023
Map Plot.jpg	1/12/2023
Biodiversity monitoring_2022.docx	1/12/2023

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classroom-image - irkiushiobor.jpeg	1/12/2023
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Makame SAGE Poster V1.pdf	1/12/2023
Makame WMA SAGE Report - 18-19 May 2021 [FINAL].docx	1/12/2023
MIHUTASARI SAGE 18+19-05-2021.pdf	1/12/2023
Mahudhurio ya mafunzo ya utawala bora kwa viongozi na wadau wa Makame WMA-Technical Train.pdf	1/12/2023
MAKAME WMA STAKEHOLDER WORKSHOP.docx	1/12/2023
Makame WMA Revenues.xlsx	1/12/2023
Makame Business Plan_CT_17FEB2020 copy.pdf	1/12/2023
MAKAME WMA RMZP 2017 copy.pdf	1/12/2023
Mafunzo 13 VGS.docx	1/12/2023
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Makame WMA Revenues.xlsx	1/12/2023
Baraza_Irkiushiobor.pdf	1/12/2023
Baraza_Katikati.pdf	1/12/2023
Baraza_Makame.pdf	1/12/2023
Baraza_Ndedo.pdf	1/12/2023
Baraza_Ngabolo.pdf	1/12/2023
HALMASHAURI KUU YA MAKAME WMA KWA MWAKA 2021-2023)(Mahudhurio).pdf	1/12/2023
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Makame Appeals and Complaints Log.pdf	1/12/2023
Makame March 2022 Bi.docx	1/12/2023
Makame Nov 2021 Bi.docx	1/12/2023
2021_2022_MK_AA.zip	1/12/2023
ForestBenchmark_2022_LeakageBelt.zip	1/12/2023
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NewNonforest_2022_LB_Strata.zip	1/12/2023
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MAKAME_Monitoring_Report_2022_V1_2022-09-01.docx	1/12/2023
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VCS-Risk-Report_2021_Makame_2022-08-30.docx	1/12/2023
VCS-Risk-Report-Calculation-2021_Tool_Makame_2022-08-30.xls	1/12/2023
VCS-Risk-Report_2021_Makame_2023-01-10.docx	1/12/2023
VCS-Risk-Report-Calculation-2021_Tool_Makame_2023-01-10.xls	1/12/2023
VCS-Risk-Report_2021_Makame_2022-08-30.docx	1/12/2023
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Makame Business Plan_CT_17FEB2020 copy.pdf	1/12/2023
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Baraza_Ngabolo.pdf	1/12/2023
Katikati_Baraza.pdf	1/12/2023
Makame_Baraza.pdf	1/12/2023
HALMASHAURI KUU YA MAKAME WMA KWA MWAKA 2021-2023)(Mahudhurio).pdf	1/12/2023
KAMATI KUU na Bodi (Mahudhurio).pdf	1/12/2023
Makame Appeals and Complaints Log.pdf	1/12/2023
Makame March 2022 Bi.docx	1/12/2023
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21024.51 Makame Savannah_VCS Round 1 Findings_TC_Responses_20230111.xlsx	1/12/2023
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MAKAME WMA IRKISHIOBOR-QUOTA HUNTING (4).pdf	1/12/2023
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MAKAME_Monitoring_Report_2022_V4_2023-03-27.docx	3/27/2023
Makame REDD Project_Monitoring2022_Calcs_2023-08-17.xlsx	8/26/2023
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Makame REDD Project_Monitoring2022_Calcs_2023-08-17.xlsx	8/30/2023
MAKAME_Monitoring_Report_2022_V5_2023-08-23.docx	8/30/2023
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Makame REDD Project_Monitoring2022_Calcs_2023-12-22.xlsx	12/22/2023
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mk_strata_sample_calculations.xlsx	12/22/2023
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mas_splots_sampled.shx	1/2/2024
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mk_2023_strata_sampling.shx	1/2/2024
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mk_nf_mplots_ages.prj	1/9/2024
mk_nf_mplots_ages.qmd	1/9/2024
mk_nf_mplots_ages.shp	1/9/2024
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MAKAME_Monitoring_Report_2022_V6_2024-02-20.docx	2/26/2024
mk_strata_sample_calculations_2024-02-20.xlsx	2/26/2024
MAKAME_Monitoring_Report_2022_V6_2024-02-20.docx	2/27/2024
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MAKAME_Monitoring_Report_2022_V6_2024-02-20.docx	2/28/2024

7 APPENDIX B: VCS LIST OF FINDINGS

Finding Number	1
VCS Standard v4.3 22 June 2022 (Section)	3.19 Project Description Deviations
VCS Standard v4.3 22 June 2022 (Description)	3.19.1 Deviations from the project description are permitted at verification.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.2.4
Aster Global Round 1 Findings	The deviations from the project description are listed in section 2.2.4 of the MR, however the verification team noted that deviation number 4 related to the PROPIMM parameter listed in the previous monitoring report was not included in the current monitoring report. It is unclear if this PD deviation is still being applied.
Round 1 NCR/CL/OFI	CL: Please clarify if PD deviation 4 related to the PROPIMM parameter is still being applied and update the MR as needed.
Round 1 Response from Project Proponent	The PD deviation from the previous reporting period is not being applied again during this reporting period. This has been specified in section 2.2.4. Additionally, the calculation of population change in and around the project area has been provided in "Makame_Immigration_2022.xlsx".
Aster Global Round 2 Findings	The VVB confirmed that the PD deviation related to the parameter "PROPIMM" is no longer applicable during the current reporting period, and the MR Section 2.2.4 has been updated to reflect that the parameter is monitored based on surveys of communities in the area around the project, which is in line with the original PD. <u>This finding is closed.</u>

Finding Number	2
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 2 Financial Viability (FV)
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	d) Project cash flow breakeven point is less than 4 years from the current risk assessment
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2021_Makame_2022-08-30.docx
Aster Global Round 1 Findings	The NPRT states that the cash flow breakeven has been reached as of this verification and references "Makame_Financial_Viability_20210702.xlsx" however, a different workbook was provided to the VVB.
Round 1 NCR/CL/OFI	CL: Please clarify in- line with the finding and update the VCS NPRT, if necessary.
Round 1 Response from Project Proponent	The correct file name was updated in the NPRT, and now reflects the financial viability analysis provided: "Makame_Financial_Viability_211022.xlsx"
Aster Global Round 2 Findings	Thank you for the clarification. The VVB reviewed the financial viability workbook and confirmed this risk score is appropriate. This finding is closed.

Finding Number	3
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 6 Land Tenure
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	a) Ownership and resource access/use rights are held by same entity(s)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2021_Makame_2022-08-30.docx
Aster Global Round 1 Findings	The NPRT states "Makame WMA holds resource use rights on state-owned land." The audit team reviewed Section 2.5.1 of the MR and confirms that the WMA holds resource use rights based on the legal definition of a WMA and the Land Act No. 4 (1999) and the Village Land Act No. 5 (1999). The verification team notes that a risk score of 2 is taken for land tenure in the risk report, however a risk score of 0 is taken in the risk tool.
Round 1 NCR/CL/OFI	CL: Please clarify if a risk score of 2 is taken and ensure the risk report and risk tool are filled out correctly.
Round 1 Response from Project Proponent	The risk score was updated to "0" in the NPRT Report. This change has no bearing on the total risk score outcome.
Aster Global Round 2 Findings	The VVB confirms that the updated risk report consistently reports a risk rating of 0. <u>This finding is closed.</u>

Finding Number	4
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 7 Community Engagement
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	b) Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2021_Makame_2022-08-30.docx
Aster Global Round 1 Findings	The Risk Report states: "More than 20 percent of surrounding villages within 20km of the project area have been consulted about the project." However, the audit team was provided no evidence to support this statement. Additionally, it is unclear what surrounding communities are reliant on the project area.
Round 1 NCR/CL/OFI	CL: Please provide supporting evidence demonstrating that this requirement is met.
Round 1 Response from Project Proponent	The 5 communities that actively participate in the project comprise more than 20 percent of the villages that exist within 20km of the project boundary and are consulted regularly as a part of the ongoing project implementation process. See the map Map 1 in Section 2.2 of the Resource Zone Management Plan.
Aster Global Round 2 Findings	Thank you for the clarification. Based on evidence collected during the site visit and a review of the supporting documentation the VVB is reasonably assured this risk score is appropriate. This finding is closed.

Finding Number	5
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 8 Political Risk
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Description)	b) Governance score of -0.79 to less than -0.32

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	VCS-Risk-Report_2021_Makame_2022-08-30.docx
Aster Global Round 1 Findings	While the correct risk score is taken, the verification team reviewed the WGI average provided and noted that it does not include data for 2021, which is now available on the World Bank website.
Round 1 NCR/CL/OFI	1 CL: Please provide an updated WGI average including the most recent 5 years of data.
Round 1 Response from Project Proponent	The WGI average has been updated with the 2021 data. This has not resulted in any change to the risk score
Aster Global Round 2 Findings	The VVB confirms that the project utilizes the most current WGI data to calculate a political risk rating of 4, as the WGI average is -0.55. <u>This finding is closed.</u>

Finding Number	6
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)	Using a participatory rural appraisal (PRA) approach, existing studies and other verifiable sources of information, determine the proportion of area deforested by the population that has been resident in and around the leakage belt and project area for ≥ 5 years (PROPRES) and the proportion of area deforested by population that has migrated into the area in the last 5 years (PROPIMM).
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PDD, MR

Aster Global Round 1 Findings	The proportion of area deforested by the population that has been resident in and around the leakage belt and project area for ≥ 5 years (PROPRES) and the proportion of area deforested by population that has migrated into the area in the last 5 years (PROPIMM) are estimated. PROPRES = 0.909. The VVB noticed that two PROPIMM values (0.012 and 0.014) are reported in the MR.
Round 1 NCR/CL/OFI	CL: Please address the discrepancy noted.
Round 1 Response from Project Proponent	This discrepancy has been updated in the MR.
Aster Global Round 2 Findings	The VVB confirmed that the PROPIMM value is consistently reported to be 0.012 throughout the monitoring report. However, it is unclear what verifiable source of information has been provided to substantiate the calculations in the "Makame_Immigration_2022.xlsx" workbook. The source of the data is cited to be a survey of communities. The VVB was provided with supporting documentation from the WMA supporting the results reported in the quantification workbook. This finding is closed.

Finding Number	7
VMD00015 (M-MON) v 2.1 (Section)	Parameters
VMD00015 (M-MON) v 2.1 (Description)	Aburn,i,t
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR
Aster Global Round 1 Findings	The VVB noted that Aburn,i,t has not been monitored for 2022 in the MR.
Round 1 NCR/CL/OFI	CL: Please address in line with the findings.
Round 1 Response from Project Proponent	Aburn,i,t was monitored during this period and no biomass loss was documented due to areas burned. This has been updated in the MR.
Aster Global Round 2 Findings	The VVB confirmed that the MR Section 3.1.2 has been updated to report the parameter value of zero during this monitoring period. <u>This finding is closed.</u>

Finding Number	8
VMD00015 (M-MON) v 2.1 (Section)	Parameters
VMD00015 (M-MON) v 2.1 (Description)	STEP 1: Selection and analyses of sources of land-use and land-cover (LU/LC) change data
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, Geospatial files
Aster Global Round 1 Findings	The VVB noted in section 3.1.3 "Changes in forest cover (ADefPA,u,i,t and ADistPA,q,i,t) are monitored using classified Landsat imagery." Additionally, Figure 3.1 and Figure 3.2 states "Benchmark maps are derived using Landsat imagery." However, in Appendix 3: Accuracy Assessment the VVB noted "Sentinel-2A Imagery was obtained from May 23, 2022 (T37MBQ and T37MBR) covering the Makame Project Area and Leakage Belt." It is unclear what imagery was used to monitor land use/land cover change. Further, the VVB noted "Sentinel-1 SAR composites covering the 2022 wet (January 1st through April 30th) and dry (May 1st through July 15th, truncated by download date) seasons in both VV and VH orientations were obtained through Google Earth Engine". It is unclear what Sentinel-1 SAR was used for.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent	There was no sufficiently cloud-free Landsat images covering the monitoring period, and so Sentinel-2 imagery was used as the source of optical imagery. This was supplemented by the Sentinel-1 SAR composites, which were incorporated into the data stack used to classify the Project Area.
Aster Global Round 2 Findings	The VVB noted the usage of Sentinel 2 and Sentinel -1 SAR imagery. However, please include a statement similar to the one provided here in response to round 1 finding highlighting the inadequacy of cloud-free Landsat and the usage of Sentinel as additional imagery.
Round 2 NCR/CL/OFI	CL: Please address in line with the findings. Additionally, please revise titles of figures 3.1 and 3.2 as needed.
Round 2 Response from Project Proponent	The explanation was added to Appendix 3 of the MR. The captions for figures 3.1 and 3.2 were updated to reflect the use of Sentinel imagery.
Aster Global Round 3 Findings	The VVB confirmed figures 3.1 and 3.2 now state that Sentinel 2 and Sentinel -1 SAR imagery was used. Appendix 3 now provides an explanation for why Landsat imagery was not used. This item is addressed.

Finding Number	9
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)	MR, Makame REDD Project_Monitoring2022_Calcs_2022-08-18, Geospatial files
Aster Global Round 1 Findings	Overall accuracy is reported as 92.2% in Appendix 3. The VVB noted in Appendix A3 "An accuracy assessment of the 2022 forest/non-forest map was performed using 150 ground truth points in the forested area and 200 in the non-forest for a total of 350 ground truthing points derived from high-resolution imagery obtained through Norway's International Climate and Forests Initiative Imagery program".
Round 1 NCR/CL/OFI	CL: Please provide the VVB with an accuracy assessment worksheet to recreate the confusion matrix chart shown in Appendix 3.
Round 1 Response from Project Proponent	The requested workbook is enclosed as MK_2022_AA_JWF_20221202. Please note that 4 points could not be determined by the interpreter, either due to unclear vegetation or lack of adequate imagery, leading to 346 points being assessed.
Aster Global Round 2 Findings	The VVB assessed the workbook "MK_2022_AA_JWF_20221202" independently and validated the accuracy assessment confusion matrix shown in Appendix 3. The VVB noted that a total of 346 points were being evaluated for accuracy assessment given the lack of adequate/unclear imagery. However, the VVB noted following discrepancy: "After classification, 350 points were randomly selected for accuracy assessment purposes, resulting in 150 Forest and 200 Non-Forest points to ensure adequate sampling."
Round 2 NCR/CL/OFI	CL: Please address the discrepancy.
Round 2 Response from Project Proponent	This discrepancy has been corrected in Appendix 3 of the MR.
Aster Global Round 3 Findings	The VVB reviewed MR Appendix 3 and confirmed the correct number of accuracy assessment points are reported. This item is closed.

Finding Number	10
VCS Standard 21 December 2022, v4.4 (Section)	
VCS Standard 21 December 2022, v4.4 (Description)	3.5.7 The monitoring report shall specify the number of GHG emission reductions or removals generated in each calendar year of the monitoring period.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 3.2.4

Aster Global Round 1 Findings	The monitoring report specifies that the project resulted in 268,733 GHG credits (tCO₂e) in 2022 (27 April 2021-26 April 2022). It is unclear to the VVB how the project reports GHG emission reductions or removals in accordance with this criteria. Further, in reviewing this criteria, the VVB noted that table 3.14 in the MR reports EBiomassBurn,i,t for year 2020. It is unclear how this is appropriate.
Round NCR/CL/OFI 1	CL: Please clarify in line with the finding and update reporting documentation as necessary.
Round 1 Response from Project Proponent	The VVB reviewed the vintage calculation reporting of vintages in the MR and confirmed this requirement is now satisfied. This finding is closed.

8 APPENDIX C: CCB LIST OF FINDINGS

Indicator G1.1 – Identify the primary Project Proponent which is responsible for the project’s design and implementation and provide contact details.	The MR title page outlines the information necessary for this indicator.
Evidence Used to Assess Conformance:	MR title page, PD
Findings:	CT Limited, t/a Carbon Tanzania is the Project Proponent. Contact is Marc Baker, CEO, Carbon Tanzania. Phone: +255 (0) 784 448761 Email: marc@carbontanzania.com Address: PO Box 425, Arusha, Tanzania The project proponent and contact information were provided in the MR and are consistent between the PD and MR. Item closed.
Date Closed:	26 October 2022

Indicator G1.2 – Define the project’s climate, community and biodiversity objectives.	For reference, PD Section 2.2.1 states the climate, community and biodiversity objectives include: 1. Protect and conserve natural resources in Makame WMA; 2. Promote sustainable tourism in designated Makame WMA zones; 3. Improve livelihoods of Makame WMA communities; 4. Secure land rights for Makame WMA communities; 5. Protect and maintain the culture and traditions of Makame WMA community members; 6. Strengthen governance in Makame WMA member villages; and Improve access to and quality of healthcare in Makame WMA.
Evidence Used to Assess Conformance:	PD Section 2.1.1, various sections of MR.
Findings:	The project objectives for climate, community and wildlife were presented in the MR and PD. Item closed.
Date Closed:	26 October 2022

Indicator G1.3 – Provide the location (country, sub-national	The project is located in the northern part of the Makame Wildlife Management Area (WMA), Kiteto
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jurisdictions(s)) and a brief overview of the basic physical and social parameters of the project.	District, northern Tanzania. Maps and further descriptions of the project area are in section 2.1.5 of the verified PD.
Evidence Used to Assess Conformance:	MR Section 2.1.7, PD Section 2.1.5
Findings:	This indicator was addressed in the validated Project Description document and does not need to be re-evaluated during verification. Item closed.
Date Closed:	26 October 2022

Indicator G1.4 - Define the boundaries of the Project Area where project activities aim to generate net climate benefits and the Project Zone where project activities are implemented.	The project area is mapped and described in the validated PD. A description of project area and size are provided in MR Section 2.1.7.
Evidence Used to Assess Conformance:	PD Sections 2.1.5 and 2.1.7, MR Section 2.1.7, site observations and interviews
Findings:	This item was addressed during project validation with maps and descriptions clearly identifying boundaries of the Project Area where project activities aim to generate net climate benefits and the Project Zone where project activities are implemented. Review of MR combined with site interviews and observations determined there were no changes identified to Project Area or Project Zone. Item closed.
Date Closed:	26 October 2022

Indicator G1.5 - Explain the process of stakeholder identification and analysis used to identify Communities, Community Groups and Other Stakeholders.	The process of identifying and analyzing stakeholders was described in section 2.1.8 of the PD.
Evidence Used to Assess Conformance:	PD Section 2.1.8 and PD Appendix 1
Findings:	This indicator was closed during the successful project validation process and does not need to be re-examined during this verification event. Item closed.
Date Closed:	26 October 2022

Indicator G1.6 -List all Communities, Community Groups and Other Stakeholders identified using the process explained in G 1.5.	This indicator was successfully closed during project validation. Five local villages and the Kiteto District government were identified as stakeholders in the PD.
Evidence Used to Assess Conformance:	PD Section 2.1.9
Findings:	This indicator was closed during the successful project validation process and does not need to be re-examined during this verification event. Item closed
Date Closed:	26 October 2022

Indicator G1.7 - Provide a map identifying the location of Communities and the boundaries of the Project Area(s), of the Project Zone, including any High Conservation Value areas (identified in CM1 and B1), and of additional areas that are predicted to be impacted by project activities identified in CL3, CM3 and B3.	This indicator was successfully closed during project validation. Figures 2.1.7, 2.1.7.a, and 2.1.7.b of the PD presents maps showing project area, project boundary, location of community areas and adjacent villages, and HCVs identified as critical to both people and wildlife.
Evidence Used to Assess Conformance:	PD Section 2.1.7
Findings:	This indicator was successfully closed during project validation. The MR does not identify any changes to these areas or HCVs. This indicator does not require re-examination for this verification. Item closed.
Date Closed:	26 October 2022

Indicator G1.8 - Briefly describe each project activity and the expected outputs, outcomes and impacts of the activities identifying the causal relationships that explain how the activities will achieve the project's predicted climate, community and biodiversity benefits.	This item was addressed in the validated PD.
Evidence Used to Assess Conformance:	Section 2.1.11 of the validated PD.
Findings:	This item was successfully addressed during project validation and does not require re-examination during verification. Item closed.
Date Closed:	26 October 2022

Indicator G1.9 - Define the project start date and lifetime, and GHG accounting period and biodiversity and community benefits assessment period if relevant, and explain and justify any differences between them. Define an implementation schedule, indicating key dates and milestones in the project's development.	Sections 2.1.5, 2.1.6, and 2.2.1 of the MR outline the information presented to fulfill this indicator.
Evidence Used to Assess Conformance:	MR Sections 2.1.5, 2.1.6, 2.2.1; PD Sections 2.1.13 – 2.1.16; site visit observations and interviews
Findings:	The Project Start Date is 27 April 2016 and the crediting period is 27 April 2016 – 26 April 2046. The project start date and crediting period has not changed since validation. The implementation schedule for the project lifetime is presented in section 2.2.1 of the MR and is in line with the table presented in the PD. The schedule includes key dates and milestones for the project's development, as well as key events from the monitoring plan that occurred during the monitoring period, such as trainings, women's forum meetings, biannual meetings, surveys, and allocation of project funds. The verification team concludes based on the documentation received and observations made during the site visit that the project has been implemented as described in the project description.
Date Closed:	26 October 2022
Indicator G1.10 - Identify likely natural and human-induced risks to the expected climate, community and biodiversity benefits during the project lifetime and outline measures needed and <i>taken</i> to mitigate these risks.	Human-induced risks 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.
Evidence Used to Assess Conformance:	MR Section 2.2.6, PD Section 2.1.18, PD Appendix 2, site visit observations and interviews
Findings:	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.

	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, community decisions made unanimously The verification team is reasonably assured that risks to the community and biodiversity benefits are being mitigated.
Date Closed:	26 October 2022
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.	Section 2.2.7 of the MR states that actions taken during the monitoring period to maintain the CCB benefits beyond the project lifetime include: “education provided to community members by carbon champions, governance training for village and WMA leaders, and individual formal education paid for through carbon revenues.”
Evidence Used to Assess Conformance:	MR section 2.2.7; PD 2.1.19; site visit observation and interviews, supplemental documentation materials
Findings:	Governance training was provided by the project partner Honeyguide on 12-13 May 2021. Attendance logs as well as a detailed training report were provided to the verification team. Site visit interviews with carbon champions and village leaders substantiate that the trainings occurred, and the community is aware of the project and the importance of conservation. The capacity building and knowledge gained during trainings will last beyond the project lifetime. Site visit observations and interviews, along with supplemental documentation provided by Project Proponent substantiate the measures undertaken to

	enhance project benefits beyond the project lifetime. This item is closed.
Date Closed:	26 October 2022

Indicator G1.12 - Demonstrate that financial mechanisms adopted, including actual and projected revenues from GHG emissions reductions or removals and other sources, provide an adequate actual and projected flow of funds for project implementation and to achieve the project's climate, community and biodiversity benefits.	PD Section 2.1.20 provides a summary of the financial mechanism adopted.
Evidence Used to Assess Conformance:	PD section 2.1.20
Findings:	This item was addressed during validation and does not need to be re-evaluated during this verification. Item closed.
Date Closed:	26 October 2022

Indicator G1.13 - Specify the Project Area(s) and Communities that may be included under the grouped project approach, and identify any new Project Area(s) and Communities that have been included in the project since the last CCB validation or verification.	N/A
Evidence Used to Assess Conformance:	MR Section 2.2.5
Findings:	This is not a grouped project. Item closed.
Date Closed:	26 October 2022

Indicator G1.14 - Specify the eligibility criteria and process for project expansion under the grouped project and demonstrate that these have been met for any new Project Areas and Communities that have been included in the project since the last validation or verification against the CCB Standards.	N/A
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Evidence Used to Assess Conformance:	MR Section 2.2.5
Findings:	This is not a grouped project. Item closed.
Date Closed:	26 October 2022

Indicator G1.15 - Establish scalability limits, if applicable, and describe measures needed and <i>taken</i> to address any risks to climate, community and biodiversity benefits if the project expands beyond those limits.	N/A
Evidence Used to Assess Conformance:	MR Section 2.2.5
Findings:	This is not a grouped project. Item closed.
Date Closed:	26 October 2022

Indicator G2.1 - Describe the most likely land-use scenario within the Project Zone in the absence of the project, describing the range of potential land-use scenarios and the associated drivers of land use changes and justifying why the land-use scenario selected is most likely. It is allowable for different locations within the Project Zone to have different without-project land use scenarios.	PD Section 2.2.2 states the most likely scenario is continuation of pre-project land use, including the lack of full implementation of the WMP Resource Management Plan (RMP).
Evidence Used to Assess Conformance:	PD Sections 2.2.1 and 2.2.2
Findings:	The baseline scenario was established during validation and does not need to be re-examined here. Item closed.
Date Closed:	26 October 2022

Indicator G2.2 - Document that project benefits including climate, community and biodiversity benefits would not have occurred in the absence of the project, explaining how existing laws, regulations and governance arrangements, or lack of laws and regulations and their enforcement, would likely affect land	Additionality for GHG credits was established in the PD using VT0001, the Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other land use (AFOLU) Project Activities. PD Section 2.2.3 states that without the project communities would not be able to follow their own plan and protect the designated resources, resulting in
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use and justifying that the benefits being claimed by the project are truly 'additional' and would not have occurred without the project. Identify any distinct climate, community and biodiversity benefits intended for use as offsets and specify how additionality is established for each of these benefits.	degradation of habitat and a loss of biodiversity and grazing resources, and an undermining of land-rights.
Evidence Used to Assess Conformance:	PD Sections 2.2.3, 2.2.4, and 3.1.5
Findings:	The project benefits were established in the validated PD and do not need to be reassessed. The PD also states there are no distinct community and biodiversity benefits intended to be used as offsets. Item closed.
Date Closed:	26 October 2022
Indicator G3.1 - Describe how full project documentation has been made accessible to Communities and Other Stakeholders, how summary project documentation (including how to access full documentation) has been actively disseminated to Communities in relevant local or regional languages, and how widely publicized information meetings have been held with Communities and Other Stakeholders.	MR Section 2.3.1 states all project documentation, including local language versions, were provided and are stored at the Makame WMA office. 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. MR Section 2.3.2 states a Carbon Champions program was implemented to train young men and women of all five villages in climate change and project development. The MR states these carbon champions traveled to all villages and sub-villages to inform people about projects in their native language. MR Section 2.3.3 states that various informal meetings were held with stakeholders during project development. Formal bi-annual meetings were held during the monitoring period.
Evidence Used to Assess Conformance:	MR Section 2.3.1, 2.3.2, 2.3.3; PD sections 2.3.1-2.3.3; site visit interviews and observations.
Findings:	During the site visit, the verification team noted the MR summary and information about the site visit were posted in public places throughout the participating villages. Copies of the PD and MR were available in village offices.

	During interviews with Carbon Champions, it was evident that the communities are aware of project activities and knowledgeable about the carbon project. Draft copies of the MR are available in English and Swahili on the Verra website. Agendas for Bi-Annual meetings held in November 2021 and March 2022 were provided to the verification team to review. MR section 2.3.3 states that a Bi-annual meeting was held in May 2022, but the implementation schedule and agendas state the meetings were held in November 2021 and March 2022.
Non-conformance Request (NCR):	Please clarify throughout the MR when the two Bi-annual meetings were held during the monitoring period.
Date Issued:	27 October 2022
Project Proponent Response/Actions and Date:	The dates have been updated in the MR in line with the implementation schedules. (1/11/2023)
Evidence Used to Close NCR:	The verification team reviewed the updated MR and confirms that the dates of the bi-annual meetings are consistent throughout the report. This item is closed.
Date Closed:	13 January 2023

Indicator G3.2 - Explain how relevant and adequate information about potential costs, risks and benefits to Communities has been provided to them in a form they understand and in a timely manner prior to any decision they may be asked to make with respect to participation in the project.	MR Section 2.3.4 states that potential costs, risks, and benefits to communities were discussed several times throughout project development. The Carbon Champions also have done project briefings with members who may not attend those sessions. The Bi-annual meetings also provide a forum for the Project Proponent to convey any new risks and potential benefits to the community.
Evidence Used to Assess Conformance:	MR Section 2.3.4; PD section 2.3.4, 4.5.3, 4.5.7; site visit interviews and observations
Findings:	The agendas for 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. Item closed.
Date Closed:	27 October 2022

Indicator G3.3 - Describe the measures taken, and communications methods used, to explain to Communities and Other Stakeholders the process for validation and/or verification against the CCB Standards by an independent Auditor, providing them with timely information about the Auditor's site visit before the site visit occurs and facilitating direct and independent communication between them or their representatives and the Auditor.	MR section 2.3.5 states that communities were informed of the upcoming verification during the most recent bi-annual meeting. In addition, carbon champions have spread information around the community about the community monitoring plan and verification. Village leaderships were informed two months before and a month before the verification about the upcoming verification.
Evidence Used to Assess Conformance:	MR Section 2.3.5; site visit observations and interviews
Findings:	Agendas for the bi-annual meetings were provided to the verification team for review. 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. During the site visit the VVB interviewed a sample of the carbon champions who expressed the view that all community members are aware of the project. Furthermore, they talked about their work of notifying the community about the audit site visit and conveying other information related to monitoring results.
Date Closed:	2022 November 28

Indicator G3.4 - Describe how Communities including all the Community Groups and Other Stakeholders have influenced project design and <i>implementation</i> through Effective Consultation, particularly with a view to optimizing Community and Other Stakeholder benefits, respecting local customs,	Section 2.3.7 of the MR provides an overview of the stakeholder consultations that have taken place during the development of the WMA and RMP. FPIC was required for all participating villages during the development of the WMA. Section 2.3.8 of the MR describes how the Project Proponent and partners have continued consultation
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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.	and adaptive management with the villages, including bi-annual meetings.
Evidence Used to Assess Conformance:	MR Sections 2.3.7, 2.3.8; PD sections 2.3.7, 2.3.8; Site visit interviews and observations
Findings:	Observations made 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 project leadership allows time for community members to give input on the project. Conversations with the WMA manager confirm that the RMPs are developed in a participatory manner with representation from all villages. While the RMP does not outline how carbon revenue will be used, it does provide potential revenue streams. RMPs overlap with Village Land Use Plans developed by the villages. Observations from the site visit and documents provided support for the claim that Communities have influenced project design and implementation through effective communication. Item closed.
Date Closed:	28 October 2022

Indicator G3.5 - Demonstrate that all consultations and participatory processes have been undertaken directly with Communities and Other Stakeholders or through their legitimate representatives, ensuring adequate levels of information sharing with the members of the groups.	Section 2.3.9 of the MR states that there are multiple levels of communication channels between Carbon Tanzania, community members, and the WMA. These include both formal (bi-annual meetings) and information channels. The WMA is made up of representative from each participating village. Project partners provide a separate channel of communication for community members. Carbon champions also provide understanding and awareness within the community.
Evidence Used to Assess Conformance:	MR section 2.3.9, PD section
Findings:	During site visit interviews with Carbon Tanzania, WMA leadership, village leadership, and community representatives it was evident that there are multiple channels of communication. Villages are represented by village leadership in meetings with CT and the WMA, and there is also direct communication between the community members and the project proponent. There was evidence that villages support their elected leaders, and that leaders understand the needs and wants of the villages they represent. Interviews with village members confirm that project partners such as Honeyguide and UCRT are actively involved with the communities. Based on site visit interviews and documentation provided, the verification team is reasonably assured that stakeholder consultation has gone through legitimate representatives and that adequate levels of information is being shared with members of the community groups. This item is closed.
Date Closed:	28 October 2022
Indicator G3.6 - Describe the measures needed and <i>taken</i> to enable effective participation, as appropriate, of all Communities, including all the Community Groups, that want and need to be involved in project design, implementation, monitoring and evaluation throughout the project lifetime, and describe how they have been implemented in a culturally	Section 2.3.10 of 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.

appropriate and gender sensitive manner.	The communities participate in the project through the rights for areas of agriculture laid out in the RMP. The RMP confers rights to all community land and resources. The WMA structure is democratic, and representative as are the village governments.
Evidence Used to Assess Conformance:	MR section 2.3.10; PD section 2.1.8 and 2.1.9; site visit interviews and observations
Findings:	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. 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.
Date Closed:	29 October 2022

Indicator G3.7 - Describe the measures needed and <i>taken</i> to ensure that the project proponent and all other entities involved in project design and implementation are not involved in or complicit in any form of discrimination or sexual harassment with respect to the project.	Section 2.3.11 of the MR states that there are company and human resource policies to prevent discrimination relating to gender, religion, or sexual discrimination. Actions are outlined in the grievance policy to ensure any discrimination is dealt with by senior management. All company employees sign a code of conduct with CT that includes anti-discrimination.
Evidence Used to Assess Conformance:	MR section 2.3.11; PD Section 2.3.11
Findings:	The MR states that all company employees sign a code of conduct with CT that includes anti-discrimination,

	however this document was not provided to the verification team.
Clarification Request (CL):	In order to verify measures were taken by CT during the monitoring period to ensure no discrimination occurred, please provide the CT code of conduct and any records of new employees receiving the company policies on discrimination and sexual harassment.
Date Issued:	29 October 2022
Project Proponent Response/Actions and Date:	The CT Code of Conduct has been provided along with the attendance sheet and a photo of the HR session at a companywide meeting where all employees were briefed on all company policies. • “Code of Conduct” • “HR training for all employees” folder (1/11/2023)
Evidence Used to Close NCR:	The verification team reviewed the code of conduct signed by employees as well as the attendance log and photos from HR training that occurred during the monitoring period. This item is closed.
Date Closed:	13 January 2023

Indicator G3.8 - Demonstrate that a clear grievance redress procedure has been formalized to address disputes with Communities and Other Stakeholders that may arise during project planning, implementation and evaluation with respect but not limited to, Free, Prior and Informed Consent, rights to lands, territories and resources, benefit sharing, and participation. The project shall include a process for receiving, hearing, responding to and attempting to resolve Grievances within a reasonable time period. The Feedback and Grievance Redress Procedure shall take into account traditional methods that Communities and Other Stakeholders use to resolve conflicts. The Feedback and Grievance Redress Procedure shall have three stages with reasonable time limits for each of the following stages.	Section 2.3.12 of the MR states that no grievances, either formal or informal, were logged during the monitoring period.
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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.	
Evidence Used to Assess Conformance:	MR Section 2.3.12; PD Section 2.3.12; site visit interviews
Findings:	Carbon Tanzania has a clear grievance policy that is outlined in the PD and was evaluated during validation. The MR states that there were no grievances raised during the monitoring period, and during site visit interviews no individuals stated they had any grievances with the project. Individuals interviewed said they had no issues with the project, and if they ever did, they would feel comfortable raising them with project staff. As there were no grievances logged during the monitoring period the verification team is unable to determine if the process was implemented appropriately. However, based on site visit interviews and the grievance procedure in place the verification team is reasonably assured that

	any future grievances raised would be handled appropriately. This item is closed.
Date Closed:	31 October 2022

Indicator G3.9 - Describe measures needed and <i>taken</i> to provide orientation and training for the project's workers and relevant people from the Communities with an objective of building locally useful skills and knowledge to increase local participation in project implementation. These capacity building efforts should target a wide range of people in the Communities, with special attention to women and vulnerable and/or marginalized people. Identify how training is passed on to new workers when there is staff turnover, so that local capacity will not be lost.	MR section 2.3.13 states that the Makame WMA is committed to involving the community in its work and contributing toward sustainable local development. Local candidates are given preference in hiring when the positions requirements are met. All WMA personnel receive trainings when they are hired, as stated in the RMP. WMA staff including management and VGS are from the local community, and so all knowledge transferred during trainings stay in the community. All education and training materials are backed up and stored to ensure institutional knowledge is maintained. The Carbon Champions have participated in thousands of knowledge transfers to community members.
Evidence Used to Assess Conformance:	MR Section 2.3.13; PD section 2.3.14; site visit observations and interviews; training logs and records
Findings:	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, soldier/ranger training, and management received training from Honeyguide on running a successful WMA and including all stakeholders. 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. This item is closed.
Date Closed:	31 October 2022

Indicator G3.10 - Demonstrate that people from the Communities are	Section 2.3.14 of the MR states that sourcing employees from the community is crucial to Carbon
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given an equal opportunity to fill all work positions (including management) if the job requirements are met. Explain how workers are selected for positions and where relevant, describe the measures needed and <i>taken</i> to ensure Community members, including women and vulnerable and/or marginalized people, are given a fair chance to fill positions for which they can be trained.	Tanzania and all community members regardless of age, sex, gender, etc. are given equal opportunity to fill positions. Carbon Tanzania has worked to build capacity of the community so that community members can fulfill all job requirements, but there are still some positions that cannot be filled by community members. The MR states that the limited number of female employees is due to cultural preferences and not a result of unfair hiring practices.
Evidence Used to Assess Conformance:	MR section 2.3.14; PD section 2.3.15; site visit interviews and observations
Findings:	MR section 2.1 states that there are 32 people employed in project activities, of whom 1 is female. The MR explains that the lack of female employees is due to cultural preferences of the Masai society, and that there are now 30 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. 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. Conversations with members of the women's forums substantiate that women are participating in project activities and could apply for positions if desired. This item is addressed.
Date Closed:	31 October 2022
Indicator G3.11 - Submit a list of all relevant laws and regulations covering worker's rights in the host country. Describe measures needed and <i>taken</i> to inform workers about their rights. Provide assurance that the project meets or exceeds all applicable laws and/or regulations covering worker rights and, where	Section 2.3.15 of the MR lists the relevant laws and regulations related to workers rights. Carbon Tanzania receives tax clearance and renewed business licenses by complying with laws.

relevant, demonstrate how compliance is achieved.	
Evidence Used to Assess Conformance:	MR Section 2.3.15
Findings:	The MR states “Evidence of compliance is provided in the form of 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 items mentioned were not located in project files provided to the verification team.
Clarification Request (CL):	Please provide the evidence of compliance mentioned in the MR.
Date Issued:	31 October 2022
Project Proponent Response/Actions and Date:	Evidence has been provided. See list of documents below. • “CT Business License 21-22” • “NSSF_Oct 2021.AJ” • “Payslip_October2021_Alpha” • “Payslip_October2021_Daria” • “Payslip_October2021_David” • “Payslip_October2021_Marc” • “Tax Clearance2021.AJ” • “Tax Clearance2022.AJ” • “WCF_Jan – Dec 2021” (1/11/2023)
Evidence Used to Close NCR:	The project proponent provided a copy of the Carbon Tanzania business license as well as payroll slips showing taxes were deducted from paychecks. This item is closed.
Date Closed:	02 March 2023
Indicator G3.12 - Comprehensively assess situations and occupations that might arise through the implementation of the project and pose a substantial risk to worker safety. Describe measures needed and <i>taken</i> to inform workers of risks and to explain how to minimize such risks. Where worker safety cannot be	Section 2.3.16 of the MR identifies risks that are included with work within Carbon Tanzania and Makame WMA.

guaranteed, project proponents must show how the risks are minimized using best work practices in line with the culture and customary practices of the communities.	
Evidence Used to Assess Conformance:	MR Section 2.3.16
Findings:	The MR states that no occupational safety incidences were reported this 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 hazard 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 trainings during the monitoring period and had appropriate safety gear such as boots, uniforms, and support from local law enforcement.
Date Closed:	2022 November 28
Indicator G4.1 - Describe the project's governance structures, and roles and responsibilities of all the entities involved in project design and implementation. For grouped projects, identify any new entities included in the project since the last validation or verification against the CCB Standards.	Section 2.4.1 of the MR outlines the Management Capacity of the project.
Evidence Used to Assess Conformance:	MR section 2.4.1; PD section 2.4.1
Findings:	There were no changes to project governance structures during the monitoring period. This is not a grouped project and there were no new entities included in the project since the last verification. This item is closed.
Date Closed:	31 October 2022

Indicator G4.2 - Document key technical skills required to implement the project successfully, including community engagement, biodiversity assessment and carbon measurement and monitoring skills. Document the management team's expertise and prior experience implementing land management and carbon projects at the scale of this project. If relevant experience is lacking, the proponents must either demonstrate how other organizations are partnered with to support the project or have a recruitment strategy to fill the gaps.	Section 2.4.1 of the MR identifies the required technical skills for project implementation. Section 2.4.2 of the MR identifies the Management Team Experience and Project Management Partnerships/Team Development.
Evidence Used to Assess Conformance:	MR Section 2.4.2, 2.4.3; PD Sections 2.4.1, 2.4.2, 2.4.3, 2.4.4; site visit interviews and observations
Findings:	The MR outlines how Carbon Tanzania continues to be involved with project implementation. Site visit observations and interviews with project personnel and project partners substantiate that Carbon Tanzania and the project partners have the skills required to implement the project successfully, including community engagement, biodiversity monitoring, and carbon measurement. There is no evidence that relevant experience is lacking. This item is closed.
Date Closed:	31 October 2022
Indicator G4.3 - Document the financial health of the implementing organization(s). Provide assurance that the Project Proponent and any of the other entities involved in project design and implementation are not involved in or are not complicit in any form of corruption such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, and collusion, and describe any measures needed <i>and taken</i> to be able to provide this assurance.	MR Section 2.4.4 states that Carbon Tanzania has experience marketing REDD credits used to form conservative estimates for expected annual credit sales for the project. The Project Proponent has a detailed financial model for the development and management of the Project. The MR also states that the project partners are well-funded and sufficiently capitalized organizations. Section 2.3.5 of the MR has a statement on avoidance of corruption and other unethical behavior.
Evidence Used to Assess Conformance:	MR Section 2.3.4, 2.3.5; site visit interviews and observations

Findings:	There is a clear statement in the MR that all forms of bribery and corruption are prohibited. There was no evidence during interviews and discussions with CT, project management staff, WMA, Village Council representatives, District Government representatives, or community members that the project is complicit in any form of corruption. The audit team reviewed the financial workbooks provided to the audit team and is reasonably assured the project has appropriately documented the financial health.
Date Closed:	2022 November 28
Indicator G5.1 - Describe and map statutory and customary tenure/use/access/management rights to lands, territories and resources in the Project Zone including individual and collective rights and including overlapping or conflicting rights. If applicable, describe measures needed and <i>taken</i> by the project to help to secure statutory rights. <i>Demonstrate</i> that all Property Rights are recognized, respected, and supported.	MR section 2.5.1 states that the WMA is, by law, a mechanism to decentralize natural resource management to participating communities and that communities must create the WMA and its guiding documents. The MR also states that Land Tenure is governed by the Land Act No. 4 of 1999, and the Village Land Act No. 5 of 1999 which classify all land within village boundaries.
Evidence Used to Assess Conformance:	MR Section 2.5.1; PD section 2.5.1, 5.5.2, 2.5.4; Makame WMA RMP; site visit interviews and observations
Findings:	The Makame WMA RMP 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. Village Land Use Plans have been developed for the villages and were created by the community. The LUP overlaps with the WMA RMP. 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 and VLUPs adequately secure statutory rights. This item is closed.
Date Closed:	2 November 2022

Indicator G5.2 - Demonstrate with documented consultations and agreements that

- a. the project will not encroach uninvited on private property, community property, or government property,
- b. the Free, Prior, and Informed Consent⁵ has been obtained of those whose property rights are affected by the project through a transparent, agreed process.

Free, Prior and Informed Consent is defined as:

- **‘Free’** means no coercion, intimidation, manipulation, threat and bribery;
- **‘Prior’** means sufficiently in advance of any authorization or commencement of activities and respecting the time requirements of their decision-making processes;
- **‘Informed’** means that information is provided that covers (at least) the following aspects
 - a. the nature, size, pace, reversibility and scope of any proposed project or activity;
 - b. the reason/s or purpose of the project and/or activity;
 - c. the duration of the above;
 - d. the locality of areas that will be affected;
 - e. a preliminary assessment of the likely economic, social, cultural and environmental impact, including potential risks and fair and equitable benefit sharing in a context that respects the precautionary principle;
 - f. personnel likely to be involved in the execution of the proposed project (including Indigenous Peoples, private sector staff, research institutions, government employees, and others); and
 - g. procedures that the project may entail; and
- **‘Consent’** means that there is the option of withholding consent and that

MR Section 2.5.2 states the project was undertaken with full consent of the communities, WMA, local and district government. PD Section 2.5.3 identifies the measures undertaken by CT to demonstrate the Free, Prior, and Informed Consent (FPIC) was obtained, with the same information summarized in MR Section 2.5.2. Multiple meetings and discussions were held with WMA leadership resulting in the negotiation and signing of the contract. Additional meetings in the local language were held to familiarize community members with the project.

PD Section 2.5.3 and MR Section 2.5.2 state the project does not involve any privately held property or land.

the parties have reasonably understood it. - Collective rights holders must be able to participate through their own freely chosen representatives and customary or other institutions following a transparent process for obtaining their Free, Prior and Informed Consent that they have defined. c. appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project.	
Evidence Used to Assess Conformance:	MR Sections 2.3.7 and 2.5.2, PD Section 2.5.3, site visit interviews
Findings:	During site visit interviews with WMA staff, Village Council representatives, District government representatives, and community members it was evident that FPIC 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. The WMA RMP and VLUPs were developed by the communities and outline the allocation of land within the villages. Allocation of compensation for participation in the project is governed by terms in the contract between the Makame WMA AA and Carbon Tanzania. This item is closed.
Date Closed:	2 November 2022
Indicator G5.3 - <i>Demonstrate</i> that project activities do not lead to involuntary removal or relocation of Property Rights Holders from their lands or territories, and does not force them to relocate activities important to their culture or livelihood. If any relocation of habitation or activities is undertaken within the terms of an agreement, the project proponents must <i>demonstrate</i> that the agreement was made with the Free, Prior, and Informed Consent of	MR Section 2.5.3 states the project did not require the involuntary removal or relocation of community members or result in denied resource rights during implementation of the WMA, the RMP, or the REDD project.

those concerned and includes provisions for just and fair compensation.	
Evidence Used to Assess Conformance:	MR section 2.5.3; PD section 2.5.4; Makame WMA RMZP; site visit interviews
Findings:	MR Section 2.5.3 is consistent with PD Section 2.5.4 in stating that project activities did not involve any involuntary removal or relocation of property rights holders from their lands. Site visit interviews with WMA and Village Council representatives and community members substantiated the participatory nature used in developing and implementing the WMA RMP and that the project does not force them to relocate activities important to their culture or livelihood. Community members explained that individuals who move into a village are educated on the VLUP and where they are allowed to do certain things. Village bylaws outline what happens when VLUPs are violated. Item closed.
Date Closed:	2 November 2022

Indicator G5.4 - Identify any illegal activities that could affect the project's climate, community or biodiversity impacts (e.g. illegal logging) taking place in the Project Zone and describe measures needed and <i>taken</i> to reduce these activities so that project benefits are not derived from illegal activities.	MR Section 2.5.4 defines illegal activities as the use of natural resources contrary to the RMP, and identifies poaching of wildlife and the illegal conversion of land in the project area s two most likely illegal activities that could affect the project. The MR states that poaching and illegal land conversion were “significantly reduced” by the implementation of the WMA and RMP during this monitoring period.
Evidence Used to Assess Conformance:	MR section 2.5.4; PD Section 2.5.5; site visit interviews
Findings:	Site visit interviews 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. Individuals within the community are aware of the VLUPs and understand that there are areas where certain activities are not allowed. The Village Bylaws outline what would happen if someone violated the VLUPs. 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.

	This item is closed.
Date Closed:	2 November 2022

Indicator G5.5 - Identify any ongoing or unresolved conflicts or disputes over rights to lands, territories and resources and also any disputes that were resolved during the last twenty years where such records exist, or at least during the last ten years. If applicable, describe measures needed and <i>taken</i> to resolve conflicts or disputes. <i>Demonstrate</i> that no activity is undertaken by the project that could prejudice the outcome of an unresolved dispute relevant to the project over lands, territories and resources in the Project Zone.	MR Section 2.5.5 states that there are no ongoing disputes or conflicts within the project area.
Evidence Used to Assess Conformance:	MR Section 2.5.5, PD Section 2.5.6, site visit interviews, supplemental support documents
Findings:	During site visit interviews there was 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 comply with the guidelines that have been set by the VLUP and WMA RMP. This item is closed.
Date Closed:	2 November 2022

Indicator G5.6 - Submit a list of all national and local laws and regulations in the host country that are relevant to the project activities. Provide assurance that the project is complying with these and, where relevant, demonstrate how compliance is achieved.	MR Section 2.5.6 states that Tanzania went through a complete reform of natural resource policies in the late 1990s (revisions to the Wildlife Policy [1998], the Environment Policy [1997], the Forest policy [1999], the Tourism Policy [1999] and the Beekeeping Policy [1998]). The MR states these revisions were focused on utilizing natural resources more efficiently, include local communities in the process, and increase benefits accruing to local communities, setting the stage for the creation of WMAs. The MR states the Wildlife Conservation (Wildlife Management Areas) Regulations (2012) guarantees sustainable conservation of wildlife resources in local communities.
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	The MR identifies other legislation and local laws and regulations relating to the project as including: • The Local Government Act of 1982 • MWMA Constitution of 2017
Evidence Used to Assess Conformance:	MR Section 2.5.6, PD Section 2.5.7
Findings:	MR Section 2.5.6 identifies laws and regulations considered relevant to project activities that is consistent with the laws and regulations identified in PD Section 2.5.7. The MR and PD provide a summary for the relevance of each of these laws and regulations to the project, and several identify the applicable law or regulation as setting standards or basis for actions undertaken or followed by the project. Review of the WMA RMP and site interviews substantiates implementation of the WMA RMP demonstrates compliance of the project with relevant laws and regulations. Item closed.
Date Closed:	2 November 2022

Indicator G5.7 - Document that the project has approval from the appropriate authorities, including the established formal and/or traditional authorities customarily required by the Communities.	Section 2.5.8 of the PD contains the required elements for this indicator.
Evidence Used to Assess Conformance:	PD Section 2.5.8
Findings:	This indicator was addressed during validation and does not need to be reevaluated during verification. Item closed.
Date Closed:	31 October 2022

Indicator G5.8 - Demonstrate that the Project Proponent(s) has the unconditional, undisputed and unencumbered ability to claim that the project will or did generate or cause the project's climate, community and biodiversity benefits.	Section 2.5.10 of the PD contains the required elements for this indicator.
Evidence Used to Assess Conformance:	PD section 2.5.10
Findings:	This indicator was addressed during validation and does not need to be reevaluated during verification.

	Item closed.
Date Closed:	31 October 2022

Indicator G5.9 - Identify the tradable climate, community and biodiversity benefits of the project and specify how double counting is avoided, particularly for offsets sold on the voluntary market and generated in a country participating in a compliance mechanism.	Sections 2.5.11-2.5.16 of the PD contain the required elements for this indicator.
Evidence Used to Assess Conformance:	PD sections 2.5.11-2.5.16
Findings:	This indicator was addressed during validation and does not need to be reevaluated during verification. Item closed.
Date Closed:	31 October 2022

Indicator GL1.1 - Identify likely regional or sub-national climate change and climate variability scenarios and impacts, using available studies, and identify potential changes in the local land use scenario due to these climate change scenarios in the absence of the project.	This indicator was closed during validation of the PD. Section 3.4.1 of the validated PD states: Climate change and variability analysis using Climate Wizard⁵⁶ will be conducted to forecast future climate change scenarios in five community wildlife management areas in the northern Tanzania rangelands (Burunge, Enduimet, Lake Natron Basin, Makame, and Randilen) and four districts (Kiteto, Monduli / Longido, and Simanjiro) in Northern Tanzania. The analysis will project over the next 50 and 100 years. This analysis will be produced using a set of 9 General Circulation Model (GCM) projections from the World Climate Research Programme's (WCRP's) Coupled Model Intercomparison Project phase 3 (CMIP3). The Climate Wizard was developed to calculate 22 “derivative climate metrics” that are calculated from projections of both temperature and rainfall.⁵⁷ These climate change scenarios will have an impact on availability of grazing for both pastoralist Masai and wildlife. This regional assessment is further supported by multiple national studies referenced in a synopsis by USAID⁵⁸ and articulated in the Tanzanian National Climate Change Strategy⁵⁹. In all cases the recognition of supporting the planning and protection of indigenous habitat for livestock and wildlife.
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Evidence Used to Assess Conformance:	PD section 3.4.1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator GL1.2 - Demonstrate that current or anticipated climate changes are having or are likely to have an impact on the well-being of Communities and/or the conservation status of biodiversity in the Project Zone and surrounding regions.	This indicator was closed during project validation. Section 3.4.2 of the validated PD provides a general overview of climate change on pastoralists.
Evidence Used to Assess Conformance:	PD Section 3.4.2, Section 3.3.1 of MR
Findings:	This indicator was addressed in the validated Project Description document and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator GL1.3 - Describe measures needed and <i>taken</i> to assist Communities and/or biodiversity to adapt to the probable impacts of climate change based on the causal model that explains how the project activities will achieve the project's predicted adaptation benefits.	MR Section 3.3.1 states the project aims to improve climate resilience of communities in the project area through improving governance, land and natural resource management, livelihood, and mobility across the landscape. MR Section 3.3.1 states that a detailed analysis of climate change scenarios and impacts was conducted and presented to the communities. The MR states that as a result of the community climate change workshop in September 2016, the RMP was implemented during this monitoring period. The MR states that the RMP specifically mentions the REDD project and climate change mitigation.
Evidence Used to Assess Conformance:	MR section 3.3.1; PD section 3.4.3, 2.1.11; Makame WMA RMP
Findings:	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. Item closed.

Date Closed:	08 November 2022
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Indicator GL1.4 - Include indicators for adaptation benefits for Communities and/or biodiversity in the monitoring plan. <i>Demonstrate</i> that the project activities assist Communities and/or biodiversity to adapt to the probable impacts of climate change. Assessment of impacts of project activities on Communities must include an evaluation of the impacts by the affected Communities.	PD Section 3.4.3 identifies increasing climate resilience as needing to involve “improving governance, land and natural resource management, livelihoods practices and critically for the pastoralist Masai and wildlife, mobility across the landscape” with mobility clarified as being for both grazing and access to water for cattle and wildlife during the dry season. PD Section 4.4.1 identifies several indicators that appear to be relevant as adaptation benefits for Communities. PD Section 5.4.1 identifies reduction of deforestation within the project area as an indicator for the biodiversity monitoring framework.
Evidence Used to Assess Conformance:	Multiple sections throughout the MR and PD; site visit observations and interviews
Findings:	Review of supplemental support documents together with site observations and site interviews substantiate that the actions taken, as summarized in GL1.3 findings, are appropriate measures for assisting the project communities and biodiversity adapt to the probable impacts of climate change.
Date Closed:	08 November 2022

Indicator CM1.1 - Describe the Communities at the start of the project and significant community changes in the past, including well-being information, and any community characteristics. Describe the social, economic and cultural diversity within the Communities and the differences and interactions between the Community Groups.	PD Sections 4.1.1 and 4.1.2 present the information required for this indicator.
Evidence Used to Assess Conformance:	PD Sections 4.1.1 and 4.1.2
Findings:	This item was addressed during validation and does not need to be reevaluated during verification.
Date Closed:	3 November 2022

Indicator CM1.2 - Evaluate whether the Project Zone includes any of the following High Conservation Values	Section 4.1.3 of the PD presents the information required for this indicator.
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(HCVs) related to community well-being and describe the qualifying attributes for any identified HCVs: a. Areas that provide critical ecosystem services; b. Areas that are fundamental for the livelihoods of Communities; and c. Areas that are critical for the traditional cultural identity of Communities. Identify the areas that need to be managed to maintain or enhance the identified HCVs.	
Evidence Used to Assess Conformance:	PD Section 4.1.3
Findings:	This item was addressed during validation and does not need to be reevaluated during verification.
Date Closed:	3 November 2022

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

Indicator CM2.1 - Use appropriate methodologies to assess the impacts, including predicted and actual, direct and indirect benefits, costs and risks, on each of the identified Community Groups (identified in G1.5) resulting from project activities under the	Section 4.1.1 of the MR lists the impacts for each of the community groups identified in the PD. All Groups Increased transparency of community income and expenditure
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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.	• Strengthened governance, resource management plan and land rights • Increased resilience of the landscape/resource • Improvements to community infrastructure including roads, water sources, education facilities and health care centres • Increased awareness of conservation and the environment • Development of tourism industry • Sustainability of natural resource • Increased frequency of human-wildlife conflicts Women • Improvements to village water sources • Improved access to and quality of education services • Improved pasture for livestock • Incorporation of women into leadership positions Children / Youth • Improved access to and quality of education services • Improved pasture for livestock Warriors (Young Men) • Improved pasture for livestock • Increased wildlife Male Elders • Improved pasture for livestock Pastoralists • Increased attacks on livestock from wildlife • Increased sustainability and resilience of pastoralism • Improved water quality for livestock • Improved pasture for livestock Agriculturalists (Non-Masai) • Increased crop damage from wildlife • Reduced land availability for agriculture
Evidence Used to Assess Conformance:	MR Section 4.1.1; PD section 4.2.1; site visit interviews and observations
Findings:	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. This item is addressed.
Date Closed:	04 November 2022
Indicator CM2.2 - Describe measures needed and <i>taken</i> to mitigate any negative well-being impacts on Community Groups and for maintenance or enhancement of the high conservation value attributes (identified in CM1.2) consistent with the precautionary principle.	MR section 4.1.2 states that 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.
Evidence Used to Assess Conformance:	MR section 4.1.2; PD section 4.2.2; site visit interviews and observations
Findings:	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. The community members understand that having more wildlife around is a positive thing, even if it means they have more interaction with them. They also recognize that when more wildlife is around it means there are fewer poachers around which is a large benefit to the community.
Date Closed:	2022 November 28
Indicator CM2.3 - <i>Demonstrate</i> that the net well-being impacts of the project are positive for all identified Community Groups compared with their anticipated well-being conditions under the without-project land use scenario (described in CM1).	MR Section 4.1.4 presents the net positive impacts to community well-being during the monitoring period.
Evidence Used to Assess Conformance:	MR Section 4.1.4; PD section 4.2.3; site visit interviews and observations
Findings:	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 development and updating of the RMP as well as the mitigation of human-wildlife conflicts during the monitoring period. However, elsewhere in the MR it states the RMP has not been updated. It is unclear to the audit team if the RMP is in the process of being updated. 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.
Clarification Request (CLs)	Please clarify the timeline for updating the RMP and add additional information to the MR.
Date Issued:	28 November 2022

Project Proponent Response/Actions and Date:	The RMP has begun to be updated but has not been officially renewed, the WMA was advised to wait until the results of the national census as this information is key to WMA future planning and the RMP. The WMA has already set aside funds to complete this activity and has contacted Elias Nagol who supported the previous RMP and has over 10 years' experience in providing technical consultations in applied GIS & Remote Sensing. The process is ongoing and should be completed within the year depending on some bureaucratic and administrative processes. (1/11/2023)
Evidence Used to Close NCR:	The verification team understands that the RMP will be updated once the results of the national census are finalized. The MR has been updated and no longer states that the RMP was updated during the monitoring period. This item is closed.
Date Closed:	16 January 2023

Indicator CM2.4 - Demonstrate that no High Conservation Values (identified in CM1.4) are negatively affected by the project.	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
Evidence Used to Assess Conformance:	MR section 4.1.4; PD section 4.1.3 and 4.1.4; site visit observations and interviews
Findings:	The MR states that the main goal of the project is to assist the community in the implementation of the RMP, which was developed by the communities. During the monitoring period, the implementation of the RMP lead 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. This item is closed.
Date Closed:	4 November 2022

Indicator CM3.1 - Identify any potential positive and negative impacts that the project activities are likely to cause on the well-being of Other Stakeholders.	Potential positive and negative impacts on the well-being of other stakeholders (District Government) were presented in section 4.3.1 of the validated PD: • increased capacity of local government in relation to conflict resolution, participatory forest and wildlife conservation, village land use planning, conservation agriculture and environmental education • increased awareness on issues ranging from forest conservation, agriculture, land tenure and improving village governance as a result of awareness raising activities • percentage revenue from carbon sales and an understanding of Payments for Environmental Services or specifically REDD projects
Evidence Used to Assess Conformance:	PD Section 4.3.1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	4 November 2022

Indicator CM3.2 - Describe the measures needed <i>and taken</i> to mitigate the negative well-being impacts on Other Stakeholders.	MR section 4.2.1 states that the project did not have any negative impacts on other stakeholders during the monitoring period.
Evidence Used to Assess Conformance:	MR Section 4.2.1; PD section 4.3.2; site visit observations and interviews
Findings:	The project was designed with input from all stakeholders, including the district government. 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 trainings 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. This item is closed.
Date Closed:	4 November 2022

Indicator CM3.3 - Demonstrate that the project activities do not result in net negative impacts on the well-being of Other Stakeholders.	Section 4.2.2 of the MR outlines the net impacts on Other Stakeholders (Kiteto District Government).
Evidence Used to Assess Conformance:	Section 4.2.2 of the MR; PD sections 2.1.9 and 4.3.3
Findings:	The MR states that the project achieved positive impacts on other stakeholders during the monitoring period. The increased capacity of local government through trainings in conflict resolution and management were 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 that there are no negative impacts on other stakeholders. This item is addressed.
Date Closed:	4 November 2022

Indicator CM4.1 - Develop and implement a monitoring plan that identifies community variables to be monitored, Communities, Community Groups and Other Stakeholders to be monitored, the types of measurements, the sampling methods, and the frequency of monitoring and reporting. Monitoring variables must be directly linked to the project's objectives for Communities and Community Groups and to predicted outputs, outcomes and impacts identified in the project's causal model related to the well-being of Communities (described in G1.8). Monitoring must assess differentiated impacts, including and benefits, costs and risks, for each of the Community Groups and must include an	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.
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evaluation by the affected Community Groups.	
Evidence Used to Assess Conformance:	MR Section 4.3.1, PD section 4.4.1; site visit interviews and observations, supplemental documents
Findings:	The monitoring plan results presented in the MR cover each of the activities identified by the Community Monitoring Framework presented in the validated PD and in the Community Monitoring Plan (CMP). For activities that were monitored during the current monitoring period, supporting evidence was provided 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. The table in section 4.3.1 of the MR states that no updates were made to the RMP during the monitoring period, however section 4.1.3 of the MR states that updates were made to the RMP during the monitoring period. The MR states that \$147,609 was allocated to the education budget and budgets for “management activities.” It is unclear to the audit team if these funds are pulled from the same revenue allocation or if this represents \$147,609 used for education and \$147,609 used for management, totaling \$295,218. Additionally, in review of the Makame WMA Revenues workbook provided to the audit team it appears that \$104,946 was allocated for education. It is unclear why this discrepancy between the revenue workbook and MR exists. No evidence has been provided to demonstrate that 6,643 people were trained through community liaison officers during this monitoring period.
Clarification Request (CL):	Please clarify whether or not the RMP was updated during the monitoring period and make the necessary updates throughout the MR. Please clarify in line with the findings and provided evidence as able.

	Please provide supporting evidence showing that 6,643 people were trained through community liaison officers during the monitoring period.
Date Issued:	28 November 2022
Project Proponent Response/Actions and Date:	The RMP was not updated during this monitoring period and the MR now reflects this. In the MR implementation schedule it says \$147,609 was allocated to the education budget and also 147,609 budgets for “management activities.” – this is a mistake and has been removed from the MR. The \$147,609 was actually spent on management by WMA, and \$104,946 spent on education by WMA and by WMA villages from their share. The mistake is also reflected in the community monitoring table where it says \$147,609 was spent on education by WMA/project. It should actually say \$104,946, which totals \$252,555. The mistake is due to the funds being available for these areas. Previously, we were reporting how much money the WMA had to use on either education/management rather than eventual broken down spending in each area. The table in the MR has been updated to reflect this change. 6,643 people were reached to increase community understanding of natural resource management and the project through community film screenings and not through community liaison officers as seen in Film Report doc. The MR now reflects this. “Film Report.pptx” (1/11/2023)
Findings Round 2:	The MR has been updated and no longer states that the RMP was updated during the monitoring period. The MR now matches the Makame WMA Revenues worksheet, stating that \$104,946 was spent on education and \$147,609 was spent on WMA management. Sections 4.3.1 and Table 4.4.2 of the MR still state that 6,643 people were reached through carbon champions/community liaison officers and does not mention the film screenings.

Clarification Request:	Please clarify throughout the MR that 6,643 people were reached through film screenings and not through community liaison officers.
Date issued:	18 January 2023
Project Proponent Response/Actions and Date:	The statement in the MR regarding how community members were informed has been corrected and now refers to the film screenings.
Findings Round 3:	The VVB reviewed the updated MR and noted that in Table 4.4.2 row 9, the text related to how the 6,643 people were reached has not been updated and now conflict with Row 2 of the table.
Clarification Request:	Please clarify why row 9 of Table 4.4.2 of the MR hasn't been updated in line with the Row 2 of the table. If this is an error, please submit a new version of the MR.
Date issued:	27 March 2023
Project Proponent Response/Actions and Date:	The statement in the MR regarding how community members were informed has been corrected and now refers to the film screenings.
Evidence Used to Close CL	The VVB confirmed row 9 of Table 4.4.2 has been updated and is in line with row 2. This item is addressed.
Date closed:	4 April 2023

Indicator CM4.2 - Develop and implement a monitoring plan to assess the effectiveness of measures taken to maintain or enhance all identified High Conservation Values related to community well-being.	For reference, PD Section 4.1.3 identifies the following community well-being HCVs: • Acacia-Commiphora woodland / grazing lands for livestock • Water sources for livestock • Water sources of people • Indigenous medicines (forest) • Churches The Community Monitoring Plan and PD Section 4.4.1 identify Increased Control of Resources as the activity involving HCVs. "Allocate and maintain community grazing area" and "Non-timber (including carbon, medicine, honey) rights are the two activities identified for implementation and monitoring. Monitoring frequency is identified for both activities as every 5 years, with dates identified as 2017, 2022, and 2027.
Evidence Used to Assess Conformance:	MR Sections 4.3.1 and 4.1.4, PD Sections 4.4.1 and 4.1.3, Community Monitoring Plan, CCB & VCS Verification Report for previous verification period
Findings:	Based on review of the validated PD and CMP, the community HCVs were not required to be monitored

	during the period covered by the present MR. Review of the previous verification report, which covered the 2017 monitoring for these HCVs, shows that the verifier determined the community monitoring plan was carried out in accordance with the validated PD. These HCVs will be required to be monitored again in or before 2022. It is unclear if monitoring of HCVs has occurred as planned for 2022.
Clarification Request (CLs)	Please clarify if monitoring of HCVs has occurred as planned for 2022. Please provide evidence to support the monitoring results of HCVs as available.
Date Issued:	28 November 2022
Project Proponent Response/Actions and Date:	Allocate and maintain community grazing area - Grazing area rights are maintained by community and community continues to have management control and revenue access on various fronts based on resources ownership, process of renewing RMP is underway and has been financed with a technical assistant identified but waiting on census results, nevertheless the community is not experiencing challenges to their grazing area ownership and rights - As per communication from WMA and district authorities Non-timber (including carbon, medicine, honey) rights - non timber area rights maintained by community and community continues to have management control and revenue access on various fronts based on resources ownership, process of renewing RMP is underway and has been financed with a technical assistant identified but waiting census results, nevertheless the community is not experiencing challenges to their non-timber ownership and rights - As per communication from WMA and district authorities “WMA Request for Finance RMP.pdf” (1/11/2023)
Evidence Used to Close NCR:	The verification team understands that 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 verification team is reasonably assured that the project is monitoring the effectiveness of measures taken to enhance community related HCVs. Item closed.
Date Closed:	18 January 2023

Indicator CM4.3 - Disseminate the monitoring plan, and any results of monitoring undertaken in accordance with the monitoring plan, ensuring that they are made publicly available on the internet and summaries are communicated to the Communities and Other Stakeholders through appropriate means.	Section 4.3.2 of the MR states that 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.
Evidence Used to Assess Conformance:	MR section 4.3.2; PD section 4.4.2; site visit observations and interviews
Findings:	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 villages 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. This item is closed.
Date Closed:	7 November 2022

Indicator GL2.1 - a. Demonstrate that Smallholders/Community Members or Communities either own or have management rights, statutory or customary, individually or collectively, to land in the Project Area. The Smallholders/Community Members or Communities have rights to claim that their activities will or did generate or cause the project's	Section 4.5.1 of the PD presents the information required for this indicator.
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climate, community and biodiversity benefits. OR b. Demonstrate that the Project Zone is in a low human development country OR in an administrative area of a medium or high human development country in which at least 50% of the households within the Communities are below the national poverty line.	
Evidence Used to Assess Conformance:	PD section 4.5.1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	7 November 2022

Indicator GL2.2 - <i>Demonstrate</i> that the project generates short-term and long-term net positive well-being benefits for Smallholders/Community Members. Include indicators of well-being impacts on Smallholder/Community Members in the monitoring plan. The assessment of impacts must include changes in well-being due to project activities and an evaluation of the impacts by the affected smallholders/Community Members.	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 community 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.
Evidence Used to Assess Conformance:	MR Section 4.4.1; PD section 4.5.2; site visit observations and interviews; supporting documents
Findings:	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. Pending finding on 6,643 individuals trained through community liaison officers.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	The project proponent clarified that 6,643 individuals were trained through community film screenings and not community liaison officers. Supporting evidence was provided and during site visit interviews nearly every individual stated they had seen the film and enjoyed it.
Date Closed:	This item is closed.
Indicator GL2.3 - Identify, through a participatory process, risks for the Smallholders/Community Members to participate in the project, including those related to tradeoffs with food security, land loss, loss of yields and short-term and long-term climate change adaptation. Explain how the project is designed to avoid such tradeoffs and the measures taken to manage the identified risks. Include indicators of risks for Smallholders/Community Members in the monitoring plan.	Section 4.5.3 of the PD identifies 4 areas of risk involved with participation in the project along with the mitigation measures in place.
Evidence Used to Assess Conformance:	PD section 4.5.3; MR section 4.1.2; site visit observations and interviews
Findings:	As noted in the findings for G3.2, The agendas for 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. This item is closed.
Date Closed:	7 November 2022

Indicator GL2.4 - Identify Community Groups that are marginalized and/or vulnerable. <i>Demonstrate</i> that the project generates net positive impacts on the well-being of all identified marginalized and/or vulnerable Community Groups. <i>Demonstrate</i> that any barriers or risks that might prevent benefits going to marginalized and/or vulnerable Smallholder/Community Members have been identified and addressed. <i>Demonstrate</i> that measures are taken to identify any marginalized and/or vulnerable Smallholders/Community Members, whose well-being may be negatively affected by the project, and that measures are taken to avoid, or when unavoidable to mitigate, any such impacts.	The marginalized and/or vulnerable community groups identified in Section 4.4.2 of the MR include non-cattle owning Masai.
Evidence Used to Assess Conformance:	MR Section 4.4.2; PD section 4.5.4; site visit observations and interviews
Findings:	The MR outlines the net positive impacts, benefit access, and negative impacts for the non-cattle owning Masai. 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. This item is addressed.
Date Closed:	07 November 2022

Indicator GL2.5 - Demonstrate that the project generates net positive impacts on the well-being of women and that women participate in or influence decision-making and include indicators of impacts on women in the monitoring plan.	MR section 4.4.3 states that positive impacts focused on women include 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.
Evidence Used to Assess Conformance:	MR section 4.4.3; PD Section 4.5.5; site visit observations and interviews
Findings:	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. Section 4.4.3 of the MR states that 25 members of WMA leadership are women, while the table in section 4.3.1 of the MR states that there are 30 women in leadership positions. Employment records provided list 30 female members of the Makame WMA.
Clarification Request (CL):	Please clarify how many women are in leadership positions within the WMA and update the MR accordingly.
Date Issued:	07 November 2022
Project Proponent Response/Actions and Date:	The number of women in leadership positions has been updated in the MR in Section 4.4.3 to 30.

Evidence Used to Close NCR:	The verification team reviewed the updated MR and confirmed it now states that 30 members of WMA leadership are women. This item is closed.
Date Closed:	16 January 2023
Indicator GL2.6 - Describe the design and implementation of a benefit sharing mechanism, demonstrating that Smallholders/Community Members have fully and effectively participated in defining the decision-making process and the distribution mechanism for benefit sharing; and demonstrating transparency, including on project funding and costs as well as on benefit distribution.	The Benefit Sharing Mechanisms are outlined in section 4.4.4 of the MR.
Evidence Used to Assess Conformance:	MR section 4.4.4; PD section 4.5.6
Findings:	The benefit sharing mechanism outlined in the MR is identical to the one presented in the validated PD. The Makame WMA Revenues spreadsheet was provided to the verification team; however, it is unclear to the audit team how this spreadsheet demonstrates that the Benefit Sharing Mechanism described in the PD is being implemented accordingly. Additionally, please provide additional evidence demonstrating the transfer of these funds to the WMA, participating villages etc.
Clarification Request (CLs)	Please clarify in line with the findings and provide additional evidence to demonstrate the transfer of funds in line with the validated benefit sharing mechanism.
Date Issued:	28 November 2022
Project Proponent Response/Actions and Date:	The mechanism is as follows: Per the WMA resource management plan, financial benefit sharing shall conform with laid down procedures from the Wildlife Division and Treasury for annual gross revenues as follows (WMA Regulation 2012):

	• Capital Fund: Not less than 15% shall be capital, re-invested for WMA resource development. • Trust Fund: Not less than 50% shall be directed to member village projects (to be split, 30% for community projects and 20% placed on fixed deposit to earn interest as a buffer for contingency, emergency, etc.). • Operations Fund: Not less than 25% shall be used to strengthen the AA (i.e. operations, Secretariat support, MWMA meetings, training, etc.). Evidence is provided in a folder with documents that show disbursements of funds to the WMA and the onward dispersal and receipt of Trust funds to member villages. The 20% of trust funds to be placed on fixed deposit to earn interest did not occur again this period, as last period and as is the standard across WMAs in Tanzania, as the limited nature of the funds and the high demand and needs on those funds meant that they had to be used during the period (so called contingency/emergency/extenuating circumstances) Folder: “GL 2.6 (Benefit Sharing)(Evidence of Transfer)” (1/11/2023)
Evidence Used to Close NCR:	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. This finding is closed.
Date Closed:	02 March 2023
Indicator GL2.7 - Explain how relevant and adequate information about predicted and actual benefits, costs and risks has been communicated to Smallholders/Community Members and provide evidence that the information is understood.	Section 4.5.7 of the PD outlines the information for this indicator.
Evidence Used to Assess Conformance:	PD section 4.5.7

Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item Closed.
Date Closed:	07 November 2022

Indicator GL2.8 - Describe the project's governance and implementation structures, and any relevant self-governance or other structures used for aggregation of Smallholders/Community members, and demonstrate that they enable full and effective participation of Smallholders/Community Members in project decision-making and implementation.	The project's governance and implementation structures outlined in MR Section 4.4.5 are consistent with those described in Section 4.5.8 of the validated PD.
Evidence Used to Assess Conformance:	MR Section 4.4.5; PD Section 4.5.8; site visit interviews and observations
Findings:	MR Section 4.4.5 identifies the project as primarily governed and implemented by the WMA administration in participation with CT. The MR also outlines the involvement of the District Government, Village Councils, various committees, and other project partners. Site visit interviews substantiate the effective participation of community members in committees and participatory meetings for developing the WMA RMP and for other community involvement in the project. Site visit interviews substantiate the project has used the existing democratic institutions in place within the communities to ensure smallholders/community members are represented by elected representatives for project decision making and implementation. Item closed.
Date Closed:	07 November 2022

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.	Section 4.4.6 of the MR outlines how the project has ensured smallholders/community members capacity development during the monitoring period.
Evidence Used to Assess Conformance:	MR Section 4.4.6; PD section 4.5.9; site visit interviews and observations.

Findings:	Site visit interviews substantiate, as also demonstrated by meeting attendee rosters and agendas, that the project has implemented and held training on good governance for the villages. Site visit observations and interviews substantiate, as also demonstrated by training logs and other supplemental documentation, the project has provided for professional training and certification of the VGS. Through site visit interviews and conversations, it was clear that CT 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 comes from the local communities based on their priorities and what they know to be needs in their villages. This item is closed.
Date Closed:	07 November 2022

Indicator B1.1 - Describe biodiversity within the Project Zone at the start of the project and threats to that biodiversity, using appropriate methodologies.	Section 5.1.1 of the PD outlines the information for this indicator.
Evidence Used to Assess Conformance:	PD section 5.1.1
Findings:	This indicator was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator B1.2 - Evaluate whether the Project Zone includes any of the following High Conservation Values (HCVs) related to biodiversity and describe the qualifying attributes for any identified HCVs: a. Globally, regionally or nationally significant concentrations of biodiversity values; i. protected areas¹⁰⁸ ii. threatened species¹⁰⁹ iii. endemic species¹¹⁰	Section 5.1.2 of the PD outlines the information required for this indicator.
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iv. areas that support significant concentrations of a species during any time in their lifecycle. b. Globally, regionally or nationally significant large landscape-level areas where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance; c. Threatened or rare ecosystems.	
Evidence Used to Assess Conformance:	PD Section 5.1.2
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator B1.3 - Identify the areas that need to be managed to maintain or enhance the identified HCVs.	Section 5.1.3 of the PD outlines the information required for this indicator.
Evidence Used to Assess Conformance:	PD Section 5.1.2
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator B1.4 - Describe how the without-project land use scenario would affect biodiversity conditions in the Project Zone.	Validation item
Evidence Used to Assess Conformance:	
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator B2.1 - Use appropriate methodologies to estimate changes in biodiversity, including	Section 5.1.1 of the MR outlines the biodiversity changes that have occurred during the monitoring period. The MR states that, generally, all monitored species of populations were stable or increased during the monitoring period based
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assessment of predicted and actual, positive and negative, direct and indirect impacts, resulting from project activities under the with-project scenario in the Project Zone and over the project lifetime. This estimate must be based on clearly defined and defensible assumptions.	on estimation of forest cover maintained and effective implementation of anti-poaching efforts.
Evidence Used to Assess Conformance:	MR section 5.1.1; PD section 5.2.1; Biodiversity monitoring_2022.docx
Findings:	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. The MR mentions a document titled “Biodiversity Monitoring_Occupancy Results_2022.docx”, however the only document provided to the verification team is titled “Biodiversity monitoring_2022.docx.”
Clarification Request (CL):	Please confirm if “Biodiversity Monitoring_Occupancy Results_2022.docx” is the same document as “Biodiversity Monitoring_Occupancy Results_2022.docx”.
Date Issued:	08 November 2022
Project Proponent Response/Actions and Date:	The document, “Biodiversity_Monitoring_Occupancy_Results_2022.docx” has been added to the shared Dropbox folder. “Biodiversity_Monitoring_Occupancy_Results_2022.docx” (1/11/2023)
Evidence Used to Close NCR:	The biodiversity monitoring results were provided to the verification team. This item is closed.
Date Closed:	16 January 2023

Indicator B2.2 - Demonstrate 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).	MR Section 5.1.3 states that the degradation of habitat that existed prior to project initiation in 2016 includes those described in sections of the PD, and that the project was designed to implement the WMA RMP which focuses on the protection and conservation of natural resources. PD Section 5.1.3 states that without effective implementation of the WMA RMP and component anti-poaching and habitat protection activities, abundance and diversity of game species and woodland and scrub matrix-dependent species in the project area is expected to decrease.
Evidence Used to Assess Conformance:	MR Section 5.1.3; PD Section 4.1.3; site visit observations
Findings:	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. This item is closed.
Date Closed:	08 November 2022

Indicator B2.3 - Describe measures needed and <i>taken</i> to mitigate negative impacts on biodiversity and any measures needed and <i>taken</i> for maintenance or enhancement of the High Conservation Value attributes (identified in B1.2) consistent with the precautionary principle.	MR section 5.1.2 states that the main threat to megafauna in the landscape stem from habit fragmentation, and that mitigating these threats is fundamental to the design of the project.
Evidence Used to Assess Conformance:	MR section 5.1.2; PD section 5.2.2; site visit observations and interviews
Findings:	The MR includes the employment of 27 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.

	This item is closed.
Date Closed:	08 November 2022

Indicator B2.4 - Demonstrate that no High Conservation Values (identified in B1.2) are negatively affected by the project.	PD section 5.2.4 of the PD lists 6 mammals as biodiversity HCVs within the project. MR section 5.1.4 states that there were no cases where implementation of the RMP created negative impacts to biodiversity.
Evidence Used to Assess Conformance:	MR section 5.1.4; PD section 5.2.4; site visit interviews and observations
Findings:	The MR states that there were no cases documented where implementation of the RMP created any negative impacts on biodiversity, grazing or water resources. The RMZP business plan suggests two income generating activities for the WMA being carbon and trophy hunting. During the site visit it was mentioned that hunting blocks had been full during the monitoring period. It is unclear from the MR and supporting documentation provided how hunting within the project area did not negatively affect any of the 6 HCV species.
Clarification Request (CL):	Please provide additional evidence to demonstrate that hunting within the project area did not negatively affect any HCV species.
Date Issued:	08 November 2022
Project Proponent Response/Actions and Date:	The project is not arguing that hunting within the project area did not negatively affect any HCV species. Though Giraffe and Wild Dog are not hunted at all, lion, elephant, oryx and leopard may potentially, though rarely and at low numbers be hunted in the WMA (WMA season hunting sheet provided for evidence and proof of monitoring), being hunted would obviously be a negative for that individual, and potentially but not necessarily for that species population (depending on any net benefits the species was getting from hunting and potential conservation activities in their habitat). The project is only arguing that implementation of the RMP did not create negative impacts to biodiversity/HCV. Hunting was present in the WMA before the carbon project as the WMA primary business activity. Furthermore, licensed hunting was present on that land predating the WMA itself by

	decades. The WMA only exists as a mechanism to allow local communities capture some of the revenue derived from hunting on their land (hunting decision are only made at a national level) and to create the conditions for local communities to achieve conservation that benefits biodiversity and ensure hunting is done by the rules. The RMP and Carbon implementation project further strengthens governance, and conservation activities. In fact, the business plan is the first WMA document that solidifies any potential revenue generation outside of extractive hunting. Any increased hunting activity and interest in the WMA is potentially the result of real and perceived net positives in biodiversity in the project area. In conclusion independently and against the baseline the RMP implementation cannot be said to have caused any negative impacts to biodiversity/HCV species, and in-fact likely mitigates any negatives or even creates a positive framework for the preexisting and nationally determined hunting activities. It is also clear from the biodiversity indicator tracking through occupancy modeling and from conversations with members of the community that wildlife populations are increasing throughout the project area. Therefore, it is clear that hunting does not seem to have a negative impact on the 6 HCV species. “MAKAME WMA IRKISHIOBOR-QUOTA HUNTING (4).pdf” (1/11/2023)
Evidence Used to Close NCR:	MAKAME WMA IRKISHIOBOR-QUOTA HUNTING (4).pdf, MR section 5.1.2; PD section 5.2.2; site visit observations and interviews, MAKAME WMA RMZP 2017 copy.pdf
Findings:	Thank you for the additional clarification and supporting documents. The Verification Team reviewed the additional supporting documents/evidence provided by the Project. Additionally, 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 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. 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. Upon further review of biodiversity monitoring results and in-conjunction with the other documents review, the Verification Team determined that although individual animals of HCV species were impacted as allowed for under the WMA RMP, 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.
Date Closed:	03 March 2023
Indicator B2.5 - Identify all species used by the project and <i>show</i> that no known invasive species are introduced into any area affected by the project and that the population of any invasive species does not increase as a result of the project.	Section 5.1.5 of the MR states that no invasive species have been, nor will be, introduced into any area affected by the project and the population of any invasive species has not increased as a result of the project.
Evidence Used to Assess Conformance:	MR section 5.1.5; PD section 5.2.5; site visit observations

Findings:	There was no evidence during the site visit that there are any invasive species used by the project or that any invasive species are being introduced into the area as a result of the project. The statement in the MR confirms that no species have been, nor will be, introduced into the project area. This item is addressed.
Date Closed:	08 November 2022

Indicator B2.6 - Describe possible adverse effects of non-native species used by the project on the region's environment, including impacts on native species and disease introduction or facilitation. Justify any use of non-native species over native species.	MR section 5.1.6 states that the project is based on the WMA resource plan and did not use any non-native species.
Evidence Used to Assess Conformance:	MR section 5.1.6; site visit interviews and observations
Findings:	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. This item is closed.
Date Closed:	08 November 2022

Indicator B2.7- <i>Guarantee</i> that no GMOs are used to generate GHG emissions reductions or removals.	MR Section 5.1.7 provides a guarantee that GMOs are not used to generate GHG emissions reductions or removals.
Evidence Used to Assess Conformance:	MR section 5.1.7; site visit observations
Findings:	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. Item closed.
Date Closed:	08 November 2022

Indicator B2.8 - Describe the possible adverse effects of, and justify the use of, fertilizers, chemical	MR Section 5.1.8 states "no agricultural inputs were used."
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pesticides, biological control agents and other inputs used for the project.	
Evidence Used to Assess Conformance:	MR Section 5.1.8, PD Section 5.2.9, site visit observations and interviews
Findings:	Site visit observations and interviews substantiate the project is focused on resource conservation activities through implementation of the WMA RMP and no plant species are grown for introduction or planned to be introduced in the project area. No actual or planned use of agricultural inputs was identified for the project area. Item closed.
Date Closed:	08 November 2022

Indicator B2.9 - Describe the process for identifying, classifying and managing all waste products resulting from project activities.	Section 5.2.9 of the PD states that no waste products will be generated by the implementation of the project.
Evidence Used to Assess Conformance:	PD section 5.2.9
Findings:	This item was assessed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator B3.1 - Identify potential negative impacts on biodiversity that the project activities are likely to cause outside the Project Zone.	MR section 5.2.1 states that there were no negative offsite biodiversity impacts during the monitoring period.
Evidence Used to Assess Conformance:	MR Section 5.2.1, PD Section 5.3.1, site visit observations and interviews
Findings:	The statement in MR Section 5.2.1 that there are no negative offsite biodiversity impacts is consistent with the statement validated in PD Section 5.3.1 that there are no known negative offsite biodiversity impacts. Site visit observations and interviews did not identify any negative offsite biodiversity impacts. Item closed.
Date Closed:	08 November 2022

Indicator B3.2 - Describe the measures needed and <i>taken</i> to mitigate these negative impacts on biodiversity outside the Project Zone.	MR section 5.2.1 states that there were no negative offsite biodiversity impacts during the monitoring period.
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Evidence Used to Assess Conformance:	MR Section 5.2.1, PD Section 5.3.1, site visit observations and interviews
Findings:	The statement in MR Section 5.2.1 that there are no negative offsite biodiversity impacts is consistent with the statement validated in PD Section 5.3.1 that there are no known negative offsite biodiversity impacts. Site visit observations and interviews did not identify any negative offsite biodiversity impacts. Item closed.
Date Closed:	08 November 2022

Indicator B3.3 - Evaluate unmitigated negative impacts on biodiversity outside the Project Zone and compare them with the project's biodiversity benefits within the Project Zone. Justify and demonstrate that the net effect of the project on biodiversity is positive.	MRA Section 5.2.2 states the WMA provides an area of protection for large mammals to disperse during the wet season. The MR states these mammals spend the dry season in areas like the two National Parks in the region where they are protected, but when rain comes, they migrate to areas where they may not necessarily have formal protection. The MR also identifies Makame as forming a large part of the Tarangire-Manyara ecosystem and represents "a critical habitat for enigmatic megafauna and endemics species of birds."
Evidence Used to Assess Conformance:	MR section 5.2.2; PD section 5.3.2; site visit observations and interviews
Findings:	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. This item is closed.
Date Closed:	08 November 2022

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	Section 5.3.1 of the MR contains a summary table of the biodiversity monitoring plan, including objectives, activities, impacts, indicators, area monitored, sampling method, frequency of monitoring.
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causal model related to biodiversity (described in G1.8).	
Evidence Used to Assess Conformance:	MR section 5.3.1; PD section 5.4; Makame BMP; site visit observations and interviews
Findings:	The frequency, dates sampling methods, and impacts presented in the MR are consistent with the PD and BMP. 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. Pending findings issued in the VCS review on forest cover change analysis.
Non-conformance Request (NCR):	Pending
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	All primary issues related to the remote sensing analysis conducted to monitor deforestation have been resolved. This item is addressed.
Date Closed:	02 March 2023

Indicator B4.2 - Develop and implement a monitoring plan to assess the effectiveness of measures taken to maintain or enhance all identified High Conservation Values related to globally, regionally or nationally significant Biodiversity (identified in B1.2) present in the Project Zone.	PD Section 5.4.1 references the BMP as identifying the HCV indicator variables to be monitored. BMP Section 3 identifies 6 HCV mammal species to be tracked by the monitoring plan. The same 6 HCV mammals are identified in PD Section 5.5.1, and The monitoring plan aims to monitor populations of HCV mammals through ground count surveys, camera trapping, and wet season occupancy surveys.
Evidence Used to Assess Conformance:	MR Section 5.3.1, 5.1; PD section 5.4.1; supplemental information
Findings:	The monitoring results for the 6 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. This item is addressed.
Date Closed:	08 November 2022

Indicator B4.3 - Disseminate the monitoring plan and the results of monitoring, ensuring that they are made publicly available on the internet and summaries are communicated to the Communities and Other Stakeholders through appropriate means.	Section 5.3.2 of the MR describes how the monitoring plan and results of monitoring were disseminated to the communities.
Evidence Used to Assess Conformance:	MR Section 5.3.2, PD section 5.4.2; site visit observations and interviews
Findings:	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. Item closed.
Date Closed:	08 November 2022

Indicator GL3.1 - Demonstrate that the Project Zone includes a site of high biodiversity conservation priority by meeting either the vulnerability or irreplaceability criteria defined below, identifying the ‘Trigger’ species that cause(s) the site to meet any of the following qualifying conditions and providing evidence that the qualifying conditions are met: 1.1 Vulnerability Regular occurrence of a globally threatened species (according to the IUCN Red List) at the site: a. Critically Endangered (CR) and Endangered (EN) species - presence of at least a single individual; or b. Vulnerable species (VU) - presence of at least 30 individuals or 10 pairs.	Section 5.5.1 of the validated PD outlines the information required to fulfill this indicator.
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OR 1.2 Irreplaceability A minimum proportion of a species' global population present at the site at any stage of the species' lifecycle according to the following thresholds: a. Restricted-range species - species with a global range less than 50,000 km² and 5% of global population at the site; or b. Species with large but clumped distributions - 5% of the global population at the site; or c. Globally significant congregations - 1% of the global population seasonally at the site; or d. Globally significant source populations - 1% of the global population at the site.	
Evidence Used to Assess Conformance:	PD section 5.5.1
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator GL3.2 - Describe recent population trends of each of the Trigger species in the Project Zone at the start of the project and describe the most likely changes under the without-project land use scenario.	PD section 5.5.2 outlines the information required for this indicator.
Evidence Used to Assess Conformance:	PD section 5.5.2
Findings:	This item was addressed during validation and does not need to be re-evaluated during verification. Item closed.
Date Closed:	08 November 2022

Indicator GL3.3 - Describe measures needed and <i>taken</i> to maintain or enhance the population status of each Trigger species in the Project Zone, and to reduce the	MR Section "5.5.1" contains tables for all 6 trigger species identified in the validated PD. These populations are reported as tracked annually through surveys and occupancy counts.
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threats to them based on the causal model that identifies threats to Trigger species and activities to address them.	
Evidence Used to Assess Conformance:	MR section 5.5.1; PD section 5.5.2; site visit interviews and observations
Findings:	MR Section 5.5.1 identifies With-project Scenarios as protected habitat through updating and implementation of the WMA RMP and draws conclusions on population trends for the 6 HCV Trigger Species. Each trigger species description refers to Section 5.1.1 for details. 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. Item closed.
Date Closed:	08 November 2022

Indicator GL3.4 - Include indicators of the population trend of each Trigger species and/or the threats to them in the monitoring plan and demonstrate the effectiveness of measures needed and taken to maintain or enhance the population status of Trigger species.	Section 5.3.1 of the MR describes the measures taken to enhance the population of trigger species.
Evidence Used to Assess Conformance:	MR Section 5.3.1; PD section 5.4.1; site visit observations and interviews
Findings:	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. This item is addressed.
Date Closed:	08 November 2022

