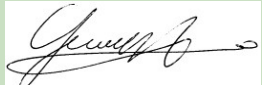


VERIFICATION REPORT FOR PNG COMMUNITIES BEST REDD TAVOLO PROJECT



Document prepared by RINA Services S.p.A (RINA)

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Summary

RINA was commissioned by FORCERT and Face the Future to conduct the VCS and CCB monitoring period verification (23 January 2019 to 01 January 2022) of the PNG Communities BEST REDD Tavolo project, Papua New Guinea.

The PNG Communities BEST REDD Tavolo Project is the third REDD+ project in the Papua New Guinea. This project is to assist the Tavolo community to conserve and protect the natural rainforest in the Tavolo project area from being cleared out.

The Project Proponent submitted the first version of the Monitoring Report for VCS and CCB and other supporting documents, such as the calculation spreadsheets, the non-permanence risk assessment report etc.

The purpose of the verification was to determine the conformance of the project with respect to the VCS Standard version 4.4, the CCB Project Design Standards third edition and the validated VCS Project Description and CCB Project Design Document.

On-site audit and interviews took 11 July 2022 to 15 July 2022 in which the auditor interviewed key stakeholders, staff and other related experts and verified the implemented activities.

The implementation period covered by this verification report is for VCS & CCB from 23-January-2019 to 01 January 2022. This is the first verification event for VCS and CCB.

The project is well managed, and results are well supported. Monitoring plans are effective, and the Project Proponent developed enough procedures and tools to manage the data. Documents are well detailed. In this regard, this is a verification report that contains the findings of the verification's no CARs and 5 CLs and one FAR. These issues arose during the verification process and were resolved.

Thus, RINA has carried out this verification report and deems with reasonable level of assurance that the Project implementation complies with all verification requirements of the VCS & CCB standard. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria; hence, the audit team concludes that the net GHG emission reductions of 746,372 tCO₂e over the monitoring period has been quantified in accordance with the VCS rules as well as the CCB Standards Third Edition including meeting the Optional Gold level criteria for Climate, Community and Biodiversity.

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1 INTRODUCTION

1.1 Objective

The objective of the verification audit was to conduct an independent assessment of the project to determine:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description, including the monitoring plan.
- The extent to which GHG emission reductions reported in the monitoring report are materially accurate.

1.2 Scope and Criteria

Verification Scope: The scope of the verification audit is to verify the emissions reductions and/ or removals of the project against the Verified Carbon Standard, the identified methodology and the validated PD throughout the monitoring period for VCS & CCB from 23 January 2019 to 01 Jan 2022. The objectives of this audit included a verification of the project's calculated emission reductions with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the PD and the fulfillment of the Climate, community and biodiversity criteria against the CCB Standard, including the Gold Level exceptional Climate, Community and biodiversity benefits, .

Standard criteria: Criteria from the following documents were used to assess the project:

- VCS Program Guide- v4.3
- VCS Standard- v4.4
- CCB Rules- v3.1
- Third edition CCB Standard including Gold Level exceptional Climate, Community and Biodiversity benefits
- VCS AFOLU Non-Permeance Risk Tool- v4.0
- REDD + Methodology Framework (REDD+MF)- Approved VCS Methodology VM0007 v1.6. This methodology provides a set of methodological modules for REDD and WRC, analysed further down this document.

Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS guidance document. Describe the scope and the criteria of the verification.

In addition, the following documents were used as references during the audit process:

- 2006 IPCC Guidelines for the National GHG Inventories.
- 2019 Refinement of the 2006 IPCC Guidelines for National GHG Inventories.

- 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas inventories
- Good practice Guidance for Land Use, Land-Use Change and Forestry (2003).
- Good Practice Guidance and Uncertainty Management in National GHG Inventories (2000).
- ISO 14064:2019
- Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of reductions in emissions or enhancements of removals of greenhouse gas.
- Part 3: Specification with guidance for verification and validation of greenhouse gas reporting (2019)
- ISO 14065:2013 (EN) Greenhouse gases- Requirements for bodies undertaking validation and verification of greenhouse gases, for use in accreditation or other forms of recognition.

1.3 Level of Assurance

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertion is materially correct and is a fair representation of the GHG data and information.

All the revisions of the verification report before being submitted to the client were subjected to an Independent Technical Review to confirm that all verification activities had been completed according to the RINA instructions required. The technical review was performed by a technical reviewer(s) qualified in accordance with RINA's qualification scheme for CDM/VCS validation and verification.

1.4 Summary Description of the Project

The PNG Communities BEST REDD- Tavolo Project is a local community initiative, which seeks certification of actions related to the conservation and protection of the natural rainforest in the Tavolo Project Area from being cleared and converted . as part of the **Kakuna-Lote Agro Forestry & Reforestation Plantation Development Project**. The Tavolo community holds the customary land rights of around 21,782 ha of land. This initiative is not a grouped project. The project began on 23 January 2019 and is expected to last 30 years. During this period, a reduction of 1,714,745 tCO₂e is expected.

The first monitoring period is 3 years from the project start date (23 January 2019 to 01 Jan 2022). During this period, a net reduction of 746,372 tCO₂e was achieved.

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules 4.3.1*)

Name	Position in the team
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Vinay Singh	Lead Verifier, Technical Expert
Bazakie Baput	Regional Expert
Gustavo	Technical Reviewer

Vinay Singh is master's in forestry with more than 18 years of experience working in and with developing countries in fields related to community development; natural resources conservation-use; forest management, audit processes and REDD+ monitoring and reporting training activities related to environmental and carbon management projects. Vinay Singh has actively participated in the audit of international sustainable development projects in more than 200 projects under carbon schemes, such as the Clean Development Mechanisms (CDM), Verified Carbon Standard (VCS), Climate, Community and Biodiversity Standards (CCB), Gold Standard (GS) and carbon footprints (ISO 14067 and ISO 14064). Vinay Singh has extensive technical knowledge about the regulatory framework, policies and technical provisions emanating from the Paris Agreement, the Kyoto Protocol and the Conferences of the Parties.

Mr. Bazakie Baput is a forester by profession. He has a master's degree and bachelor's degree in forestry and a graduate certificate in Pacific leadership and management. He has received various short courses including timber business trainer, sustainable agriculture farm auditor, RSPO auditor training, and community development assessor training, Job Safety Analysis, Accounting for non-accountants, and project monitoring and evaluation.

Mr. Bazakie Baput has a total of 24 years of work experience in community forestry, donor-funded project management, and research and teaching. Additionally, Mr. Bazakie Baput also has auditing experience, particularly in the role of local expert and currently trainee auditor with RSPO P&C under SCS Global Services and Control Union, FSC and REDD+ carbon audit assistance with SCS Global Services in Papua New Guinea.

2.2 Method and Criteria

The verification audit process was carried out through a combination of document review, interviews and communications with relevant personnel and telematic interviews or video-recorded sessions with the main representatives of the stakeholders and participants in the project. The project was assessed for compliance with the criteria described in Section 1.2 of this report. As described below, findings were issued to ensure that the project met all requirements.

RINA carried out this final verification report and deems with reasonable level of assurance that the project complies with all verification criteria.

The verification has been performed thorough on-site inspection including interviews with relevant personnel and analysis of the project activities' graphic evidence.

The verification was performed through a combination of document review, interviews with relevant personnel, and inspections as discussed in section 2.3 through 2.5 of this report. At all times, the project

was assessed for conformance to the criteria described in section 1.2 of this report. As discussed in section 2.5, findings were issued to ensure that the project was in full conformance with all requirements.

The audit was based on the following auditing techniques:

- Document review and cross-checking between the information provided in the MR, and the supporting information and evidence provided by the PP.
- Examination, based on the selected methodologies and instruments and the other methodological policy documents applied, of the appropriateness of the formulas and the accuracy of the calculations.
- Interviews with relevant stakeholders and staff responsible for the implementation of project activities and the preparation of project documents.
- Review of the graphic material, as support for the audit, provided by the project proponent. Some examples: on-site video interviews and other traceable recordings, geolocated photographs, geolocated aerial photographs, satellite images or LIDAR images.
- Crosschecks between the information provided by the interviewees, the project documentation and the supporting graphic material, to ensure the quality of the relevant information collected in the process.
- RINA reproduced and verified the MR and the other spreadsheets for the ex-ante estimations for the project area crosschecking with used methodology requirements.
- The project boundary and land cover changes in the project area for the monitoring period were 100% checked, as well, using the GIS online database. The carbon stock changes, and the land used classes in the project area were also 100% verified and crosschecked with validated values.

RINA carried out a deep and meticulous review of the spreadsheets in order to verify the correct application of the methodology (formulae, equations) and checked that the data required for calculating the GHG removals and reductions were appropriately provided. Based on the assessment carried out, RINA confirms with a reasonable level of assurance that claimed emission reductions are free from material errors, omissions or misstatements.

In addition, RINA confirms that sufficient evidence was presented for the reported net anthropogenic GHG emission reductions and that there is a clear audit trail that contains the evidence and records that validate the stated figure in this verification report since:

- Sufficient evidence available: The project participants has provided the data used in the calculations to achieve the final amount of GHG emission reductions reported.

- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and we were checked during the interviews.
- Cross-checked evidence: RINA cross-checked the collected information through interviews with stakeholders and reproducing calculations.

Hence, RINA confirms that the stated figures in the project description document are correct and confirms this is able to certify net anthropogenic GHG reductions based on verifiable and reliable evidence.

2.3 Document Review

The monitoring report, project description and the supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description. The audit team examined the baseline data gathered from the baseline determined for this region, spreadsheets used to enter and compile information required by the methodology and reproduced the GHG emissions reductions calculations presented in the spreadsheet models to obtain the same results than those appearing in the Monitoring report. The Non-Permanence Risks Reports for this monitoring period were assessed, as well Appendix 1 to this report details the list of documents provided by PP and reviewed by RINA during the process.

2.4 Interviews

The following table describes the interview process and identify personnel, including their roles, relevance to the audit, and date who were interviewed or provided information additional to that provided in the Monitoring Report and any supporting documents, and during the public community meetings. A full list of all persons interviewed is given in Appendix 3.

Date	Issue/ Topic	Stakeholder group	Representative from entity/ group	Name
12/07/2022	Project development/ involvement/ participation/ implementation	Beneficiary	Tavolo Community Conservation Association (TCCA)	Peter Kikele
13/07/2022	Project activities participation/ awareness	Project Principal Partners	FORCERT	Peter Dam
14/07/2022	Project Development & implementation	Project Principal Partners	FORCERT	Ivy Kiele
14/07/2022	Project involvement/ Project area livestock sector situation	Project Principal Partners	FORCERT	Daniel Savenat

2.5 Site Inspections

RINA as VVB carried out a site visit that ensured the achievement of the assurance level required by both the VCS and CCB programs.

The site visit was based on the following auditing techniques:

- Document review and cross checks between the information provided in the MR, PD and supporting information and evidence provided by the PP.
- Review, based on the selected methodologies, tools and the other applied methodological regulatory documents of the appropriateness of formulae and accuracy of calculations.
- Interviews with relevant stakeholders and personal responsible for the implementation of project activities and the elaboration of project's documents.
- Cross checks between information provided by interviewees to ensure that not relevant information has been omitted.

2.6 Resolution of Findings

All the documentation provided by the Project Proponent was assessed against the applicable version of the relevant VCS and CCB guidance document. Several clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the Project Proponent, whom addressed them either by providing to the audit team the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the Project Proponent and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until a CL and CAR were fully closed. Specifically, 05 CLs, 02 FAR and 00 CAR were reported for CCB.

All the findings issued by the RINA audit team during the verification process have been closed for both VCS and CCB standards in accordance with Section 4.1.13 of the VCS Standard.

2.6.1 Forward Action Requests

Two FAR's were raised to consider in upcoming verification events:

FAR 1: PP is requested to address the issue of dispute of Silang area that in future (next verification) there will be no dispute get arise and if so, then what are the remedial mechanisms.

FAR 2: PP to ensure that the enforcement of the actions established in the Court Order 25 April 2025 will be monitored during the project lifetime, in particular addressing the following:

- SABL nullification
- FCA boundaries revision to exclude the Tavolo Project boundary

2.7 Eligibility for Validation Activities

RINA holds accreditation for validation for the relevant sectorial scope 14 under which this project activity is classified. Either way, validation activities were not undertaken as part of this monitoring period verification.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project activity has not been registered and is not seeking registration under any other GHG programs and has not been rejected by any other GHG program. The PNG Communities BEST REDD- Tavolo Project is currently only seeking carbon credits under the VCS Program. This was confirmed through a risk-based internet review.

The REDD+ Results Units available for sale on the REDD plus platform for the entire country of PNG are based on the 9,003,214 tCO₂-e national level ERs resulting from PNG's first Biannual Update Report for the 2014-2015 period. This was confirmed by the CCDA General Manager Monitoring, Reporting and Verification (MRV).

3.2 Methodology Deviations

It is confirmed that there was no methodology deviation implemented in this project activity.

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

It is confirmed that there was no deviation from the project description found for this monitoring period.

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

It is confirmed that no minor changes were found to the project description.

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

It is not applicable for this project activity as this project is not a grouped project.

4 VERIFICATION FINDINGS

4.1 Public Comments (*Rules 4.6*)

The CCB MR of project 'PNG Communities BEST REDD- Tavolo Project' with Verra registration web number 2483 was open for public comment from 16 August 2022 to 15 September 2022. There were no public comments received during this process.

4.2 Summary of Project Benefits

Section 1 of the monitoring report provides information about the project benefits. Section 1.1 provides information related to the achievements for the current monitoring period and for the project lifetime, detailed with specific data from the following categories.

Data are supported with evidence and records checked during the interviewing process and desk review. The section has been completed appropriately with data from the sources provided such as the GIS package, records of trainings activities, employees etc.

As specific and remarkable achievements for the current monitoring period, the monitoring report in its section 1.2 states the net emission reduction of 746,372 tCO₂e for the monitoring period. Other benefits in community components are the number of community members (also segregate to women members) who have improved skills and/ or knowledge resulting from training provided as part of project activities. Other benefits in biodiversity conservation were the change in the number of hectares significantly better managed by the project for biodiversity conservation, measured against the without-project scenario summing up a

total of 21,782 hectares which is the total area of land owned by the Tavolo community as customary land ownership.

In the opinion of RINA, the project benefits are credibly based on the supporting documents provided by PPs and evidence received during the RINA site visit from the stakeholders interviewed, records checked and field records.

4.2.1 Implementation Status (G1.9)

The 'PNG Communities BEST REDD- Tavolo project' is a local community initiative which seeks certification of actions related to the reduction of carbon emission by conserving and protecting the natural rainforest in the Tavolo Project Area from being cleared and converted **as part of the Kakuna-Lote Agro Forestry & Reforestation Plantation Development Project**. The total land area owned by the Tavolo community under customary and rights is 21,782 ha of land.

Tables in section 2.1.4 of the MR provides the complete information of project activities implemented during the monitoring period and the main beneficiaries of these activities. Also supporting documentation was provided to evidence and/or justify the outputs/outcomes for present monitoring period.

The schedule for the implementation of the project activities during the crediting period is presented in Section 2.1.1 of the Project Document (PD). The audit team found no changes have been implemented in this schedule.

During this verification process, RINA has not detected project changes in regards of the project title, its purposes and objectives. As such, the project activity accurately reflects the proposed actions under the identified project' strategic lines.

The audit team deems the information provided in the MR related to the implementation of the project activities (as per project strategic lines) was credible and reflects accurately the actions actually implemented and was elaborated according to the VCS and CCB standards, as it was designed in the validated PDD.

RINA checked the monitoring plans contained in the project documents and supporting documents and compared it with the monitoring report to verify whether there was any difference that would cause an increase in estimates of the GHG emission reductions in the current monitoring period or that would prevent the implementation of any project activity to achieve the goals for the community and biodiversity. RINA has confirmed that there are no material discrepancies between the actual monitoring system and the monitoring plan set out in the project description and the applied methodology. The project implementation is in accordance with the project description, there is no discrepancy.

Also, as required by the monitoring plan, the applicable methodology and the VCS and CCB requirements the project proponent effectively monitors the required parameters to determine the project's removals by sinks and emissions by sources and parameters for biodiversity and community monitoring. Hence, RINA deems monitoring plan is complete.

The parameters reported, including source, frequency and review criteria as indicated in the monitoring plan were verified to be correct and in line with the validated monitoring plan. The necessary management system, procedures including responsibility and authority of monitoring activities have been verified to be consistent with the PD. Knowledge of personnel associated with the project activity was also found to be satisfactory. For this monitoring period there are no remaining issues from the previous verification.

The project has not participated nor been rejected under any other GHG programs other than VCS. GHG emission reductions or removals generated by the project are not included in an emission trading program or any other mechanism that includes GHG allowance trading. The project has not received or sought any other form of environmental credit.

The sustainable development contributions of the project are intrinsically related to the design of the project. After the documentary review, the interviews and other support for the project proved to favor climate action, on the basis of sustainable development, the audit team verified the project's contribution to the Sustainable Development Goals. On the other hand, no minor changes to the project description were found.

Hence, after a complete review of the different documents provided and the remote visit, RINA is able to confirm that the project implementation is in accordance with the project description contained in the PD. There are no material discrepancies between project implementation and the project description.

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

There were two land disputes with one resolved and settled in favor of TCCA (Tavolo Community Conservation Association) and the other outstanding. Initially there was a dispute in the Silang area, however the dispute was resolved, in favour of TCCA. Another long-term disputed area, called Mu'una, on the eastern side boundary of Tavolo Community's Sustainable Land Use Plan area, and shown as such on the SLUP map, has been excluded from the project area, as there is no mediation ongoing or planned/expected on this disputed area. This entire disputed area has been excluded off from the scope of the project.

Some actions were implemented during the monitoring period to mitigate the impacts of natural risks. In one hand constant communication with the community members (workshops, trainings, socialization events, monitoring, etc.) to make communities aware of the potential risks within the project area. The community was made aware of climate change adaptation and mitigation, strategies, training on natural disasters safeguards and mitigation, reforestation and conservation of natural forests.

RINA held meetings with the local authorities and representatives of the communities and checked that communication regarding the risks and the benefits of the project with them has been clear and direct in most cases. In addition, the verification did not detect any form of discrimination or sexual harassment.

RINA deems that the Project Proponent identified correctly the risks to the project's benefits but the most important is that the Project Proponent created, and it is implementing the actions to reduce or diminish the negative impacts of these risks in the benefits on the climate, community and biodiversity.

It is proven to the audit team that the project has a system in place to identify risks and established targets to reduce any risks. Procedures have been developed and responsibly are well assigned with internal auditing, reviews and training in place. The project also has a well-qualified, experienced local management team in place to ensure that the project activities are implemented effectively.

Non-permanence risk assessment was carried out in accordance with the VCS AFOLU Non-Permanence risk tool v4.0. According to the assessment the project falls into an overall risk rating of 17% buffer requirement, internal risk, external risk and natural risk have been evaluated. This is separately discussed in more detail in section 4.3.3. of this report

4.2.3 Community and Biodiversity Benefit Permanence (G1.11)

The project ensured the permanence of climate, community and biodiversity benefits for the first verification period through:

- To strengthen and increase the functionality and effectiveness of the strategic locations by allotting and annual budget for the Community Conservation Laws. A Conservation Deed was signed by the 14 clans of Mukus, Tavolo and Lausus in April 2022.
- Implementation of the project activities described in the TCCA Theory of Change
- Quantification of the project mitigation, validation and verification results: once the project will complete verification, carbon credits derived from the emission reductions generated by the project will be traded.
- Management of economic and material resources for the implementation of project activities under the thematic area of strengthening governance.
- Socialization meetings, consultation and adaptive management with stakeholders, dissemination of project information and definition of communication channels and strategies for the attention of petitions, grievances and reclamations.

RINA has verified these benefit-permanence activities through the desk review and during the remote audit process and verified that the project has implemented sufficient measures to maintain its benefits.

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

The mechanism to ensure access to project information to all stakeholders' groups used in the monitoring period was based on the one described in the validated PDD. Specifically, for this monitoring period the following measures to ensure the access to information of all stakeholders of the project were taken:

- Project documents (PD and monitoring report) were sent to all project participants by email. This fact was verified during the interviews with the stakeholders of the project and supporting testimonials of acknowledgement letters provided by the PP.
- Workshops, talks, informative talks, and socialization and consultation meetings with stakeholders.
- Listing of the project in the VCS database and public availability of the draft project document.

The audit team deems that the measures implemented by the project to facilitate access to project information, as explained in the PDD and MR, are sufficient and represent what has actually been implemented by the project.

After the assessment of the information in the MR and supporting documentation and with the conclusions of the interview process and the audit team considers that the project provides appropriate access to the project information for communities and other stakeholders.

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

Detailed information on how stakeholders have influenced project implementation can be found in section 2.3.7 of the PDD (Stakeholders Consultation (G3.4)). No changes have been evidenced from what was described in the validated PDD.

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

Detailed information on how stakeholders have influenced project implementation can be found in section 2.3.10 of the PDD. No changes have been evidenced from what was described in the validated PDD. During the interviews with the main stakeholders and community members, the audit team checked with said groups that they have been participated in the design of the project through socialization events of the project, informal meetings, trainings or workshops etc. The respondents generally showed they have participated in the project implementation and in decision-making processes.

Thus, RINA deems the measures necessary to enable the effective participation of all communities, presented in said section of the PDD, were effectively implemented during the informal meetings, stakeholder consultations and implementation of the project activities for this monitoring period.

4.2.7 Anti-discrimination (G3.7)

Detailed information on how stakeholders have influenced project implementation can be found in section 2.3.11 of the PDD. No changes have been evidenced to the audit team, from what was described in the validated PDD.

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

The project coordination established the methods for handling the Feedback and Grievance for the project. During the stakeholder consultation meetings, two main procedures were defined, field contact and telephone access. The PP to facilitate communication between the project coordination and the community and according to the particularities of each case, one or the other method will be easier to access and use, and an auxiliary procedure access by e-mail, especially for institutions and local authorities that manage digital media more effectively.

This mechanism will be implemented effectively after the validation of the project and the guidelines presented in the PDD with respect to procedures, types of requests, response times and accessibility of the mechanism will be followed.

The audit team could review this information during the on-site inspection and direct interviews with the main stakeholders involved. Tavolo and Lausus community representatives and project participants and developers.

RINA deems the information provided in the PD is accurate and does not deviate from the system in place. In addition, the system implemented is adapted to the context of the project area and complies with the requirements of CCB in this respect. RINA could evidence how the PP has considered the comments, desires and needs from local communities in its programs.

4.2.9 Worker Relations (G3.9 – G3.12)

The PP showed its intention to fill the profiles identified by the people from the communities as long as they meet the minimum requirements of the vacancies and carry out the respective selection process. Equal opportunities were given to both women and men. A Fact that was proven during the remote process with the main stakeholder and community members involved in the project activities.

The list of relevant laws and regulations related to workers' rights is presented in section 2.3.16 of the validated PDD. The same list was considered during the monitoring period when involving workers to the project.

To build capacity among the community, members and other stakeholders, some training with respect to the project activities was held during this monitoring period (described below).

- Training focused on building the management capacity of TCCA, it's management committee and full time and part time workers.
- Additionally, technical training to strengthen governance, achieve a better performance in the activities, occupational health and safety training will be conducted for all equipment purchased.

RINA concludes that the 'PNG Communities BEST REDD- Tavolo Project' builds the capacity of the communities through job training and employment, and all people from the communities are given equal work and/or participation opportunities.

The project complies with all relevant laws and regulations regarding workers' rights and workers are informed of their rights. Workers or involved participants were informed of the potential risks and measures to minimize them and good work practices were used in order to minimize the workplace risk, paying attention to the social context of the direct beneficiaries. In addition, the relationship between worker and the project maintains what was described in the validated PD.

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

Section 2.3 of the MR details the specific technical skills required for the verification period and the project entities responsible.

- Community engagement
- Community facilitation
- Community organizing
- Community planning, monitoring, evaluation and Learning cycle development.
- Development of monitoring report
- Biodiversity assessment, monitoring and reporting.
- Carbon measurement and monitoring
- Monitoring of the outcome and output indicators established in the monitoring plan.

The project proponent identified the tasks and those responsible within its technical and social team (management team) with the intention that the necessary capacities for the development of the different activities would be fully covered.

The project proponent 'FORCERT' staffs have more than 80 years of experience in helping the PNG Communities. The other project proponent 'Face the Future' has been developing carbon project since 1990. Detailed information on the experience of the project management and proponent 'FORCERT' and 'Face the Future' have been presented in Section 2.4.3 of the validated PDD.

No changes have been made to the monitoring period in this regard. Thus, the audit team deems the management team has the desired experience to implement the project.

4.2.11 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)

No commercially sensitive information was presented in the MR provided to RINA.

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

During the validation and verification processes it was proven that project activities do not lead to the involuntary removal or relocation of land ownership rights and do not oblige communities associated with the project area to relocate activities important to their culture or livelihood.

The same mechanism to ensure free, prior and informed consent with interested parties presented in Section 2.5.3 of the PDD was used during the monitoring period. PNG Tavolo Community remains the competent authority to administrate the project area.

Thus, RINA deems the free, prior and informed consent has been obtained of those whose property rights are affected by the project.

The audit team considered the property rights are recognized and the project does not encroach private or community properties at any time. Besides, the project activities do not lead to the involuntary removal or relocation of property rights holders from their lands or territories and do not force them to relocate activities important to their culture or livelihood.

After the assessment, RINA deems the project has protected the rights of Indigenous Peoples, communities and other stakeholders in accordance with the third edition of the Climate, Community & Biodiversity Standards and the validated project description.

4.2.13 Legal Status (G5.6)

Section 2.5.7 of the PDD presents a detailed list of the National and regional laws. No changes to the information provided in the PD were found in this monitoring period.

According to the information provided and assessed during the audit process, the main and relevant laws were described, and their enforcement analyzed in the PD. Thus, RINA concludes that the project complies with applicable laws, statutes, and other regulatory frameworks.

4.3 Climate

4.3.1 Accuracy of GHG Emission Reduction and Removal Calculations

Procedures for quantifying the baseline emissions were conducted in accordance with the methodology. The verification team performed an intensive review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS documentation, methodology and associated tools, and the PD and MR.

Further, the verification team reproduced calculations for selected samples to ensure accuracy of the results. Conversion factors, formulas, and calculations were provided by project proponents in spreadsheet format to ensure all formulas were accessible for review. The verification team recalculated subsets of the

analysis to confirm correctness. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

The following are the main conclusions and a summary of the methods of quantifications used.

Baseline Emissions

The baseline emissions associated with above-ground biomass and dead wood were calculated using the VMD0006 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation and unplanned wetland degradation (BL-UP).

The audit team found no changes were made with respect to the estimation of baseline deforestation, location of deforestation or carbon content in above-ground biomass or dead wood, with respect to the information presented in Section 3.3.2 in the validated VCS PDD.

No changes were made with respect to the estimation of the annual areas of unplanned deforestation and confirmed the accuracy of remote sensing analysis. Spatial modeling related to location and quantification of threats of unplanned deforestation.

The following table presents the stock change in the baseline carbon pools.

Year	Annual deforestation in open forest (ha)	Stock change in AGB (tCO _{2e})	Stock change in BGB (tCO _{2e})	Stock change in WP (tCO _{2e})	Sum of stock change in all baseline carbon pools (tCO _{2e})
2019	-	-	-	-	-
2020	2,800	641,089	23,720	-44,363	620,446
2021	2,787	638,101	47,330	-41,822	643,610
2022	1,892	433,143	63,356	-25,314	471,184
2023	412	94,236	66,843	-285	160,794
2024	675	154,552	72,561	-4,115	222,998
2025	-	-	72,561	7,143	79,704
2026	-	-	72,561	7,143	79,704
2027	-	-	72,561	7,143	79,704
2028	-	-	72,561	7,143	79,704
2029	-	-	72,561	7,143	79,704
2030	-	-	48,841	7,143	55,984
2031	-	-	25,231	7,143	32,374

2032	-	-	9,205	7,143	16,348
2033	-	-	5,718	7,143	12,861
2034	-	-	-	7,143	7,143
2035	-	-	-	7,143	7,143
2036	-	-	-	7,143	7,143
2037	-	-	-	7,143	7,143
2038	-	-	-	7,143	7,143
2039	-	-	-	7,143	7,143
2040	-	-	-	4,808	4,808
2041	-	-	-	2,484	2,484
2042	-	-	-	906	906
2043	-	-	-	563	563
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
2048	-	-	-	-	-
Total	8,565	1,961,121	725,615	-0	2,686,735

The PDD and MR gave sufficient information about the steps followed to estimate the baseline emissions. The project has appropriately included baseline emissions calculations in the PDD and MR as per the VCS Standard. Thus, RINA has checked the calculations provided and confirmed that this amount of baseline emissions is in conformance and has followed the methodology in the validated PD.

Project emissions

1) Estimation of deforestation areas during monitoring period.

This step consisted of quantifying the deforestation rate during the monitoring period (23 January 2019 to 01 January 2022).

Deforestation was mapped by detecting changes using Landsat 8 and Landsat 9 Images were used to classify the forest cover inside the Tavolo REDD Project Area at the end of this monitoring period. The 2022 forest cover classification of the Tavolo REDD Project Area is compared with the preceding 2019 Forest Cover Benchmark Map. The comparison resulted in the detection of the 15.2 ha forest cover loss

(deforestation) during the monitoring period from 23 January 2019 to 01 January 2022 is visualized in the VCS MR in Section 5.2.1, figure 5.

Leakage

The project proponent duly follows the methodology of VMD0009 and VMD0011 to quantify activity shifting and market leakage. The VVB verified the adequateness monitoring of activity shifting leakage during the monitoring period mentioned in the VCS MR and agree with the findings reported by the project proponent. As reported by the project proponent and verified by the VVB, activity shifting leakage did not occur during the monitoring period.

PP states in the VCS PD and MR that the project did not change the logging operations activities by the baseline deforestation agent Mekar Ltd. and its parent company Vanimo Jaya Ltd. PP provided an overview of log exports by Vanimo Jaya Ltd extracted from the PNGi Forest Portal online showing a decrease in log exports since 2019.

RINA assessed the following different sources and found the same decrease in logging operations by Vanimo Jaya as PP reported:

- The Portal figures for Vanimo Jaya checked: [Logging Company: VANIMO JAYA LIMITED | Forests Portal](#)
- The provided figures also correspond with data provided by SGS in annual series of PNGs Forest Reports. These series can be found here: <https://pngforests.com/sgs/>.

RINA also checked and verified that Mekar Ltd. Is indeed operating under the parent company Vanimo Jaya. The following overview was found to show the relation between both companies: [PNG's Timber Barons: #4 - Vanimo Jaya Cluster | Act Now!](#)

Considering the above RINA deems the provided documentary evidence appropriate to state that there is no activity shifting leakage as a result of the project (decreasing logging operations by Vanimo Jaya). Therefore, activity shifting leakage ($\Delta CLK - AS_{planned}$) is correctly expected to be 0 tCO_{2e}.

Market leakage is accounted for correctly for the monitoring period following procedures set out in VMD0011.

4.3.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

The PP demonstrated a system for quality assurance and quality control (QA/QC). Besides, in accordance with VCS, the Project Proponent is committed to storing all project data in a secure and retrievable manner for at least two years after the end of the project crediting period.

Throughout the validation and verification, the Project Proponent demonstrated a commitment toward

conservativeness and took all measures appropriate to ensure the reliability of evidence provided. Direct interviews conducted are outlined in Section 2.4, and the final documents received from the Project Proponent supporting the determination of GHG removals can be viewed in Appendix 1.

The assessment suggested that the data used to determine emissions reductions are of high quality and had been collected in a manner that is consistent with the VCS standard, methodology, and monitoring plan. Processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency.

The monitoring plan provides means for internal data review and quality control, and the data presented by the project proponent included the results of these internal assessments. Evidence provided by the PP supporting the determination of GHG reduction is listed in Appendix 1.

RINA considers that the information and evidence provided were enough to reproduce calculations in quantity and quality. Thus, they were found appropriate and reliable to determine the GHG reductions.

4.3.3 Non-Permanence Risk Analysis

The Project Proponent has elaborated the project VCS Non-permanence Risk Report version 2, for the monitoring event according to the latest AFOLU Non-Permanence Risk Tool (v4.0). According to this tool, the project activity was rated at a low risk after yielding a 17% buffer requirement.

Below, it is explained the assessment of the non-permanence risk rating determined by the project participant and issues raised to them in this regard.

Internal Risks			
Risk Factor	Risk Rating	Findings & Mitigation Activities	Correction Action / Clarifications
Project Management	-4	a) Not applicable, no trees are planted in the REDD project. b) Ongoing enforcement to prevent encroachment by outside actors is not required to protect more than 50% of stocks on which GHG credits have previously been issued. c) Both FORCERT and Face the Future have a well-qualified and experienced management team in place to ensure that the PNG BEST REDD Tavolo project is implemented effectively. The project has senior local management with a track record in forest conservation, forestry and carbon operations. d) FORCERT is a Non-Government Organization (registered as a Not-For-Profit-Company) based on New Britain Island in Papua New Guinea. about 20 staff that work from three offices with remote communities in the East and West New Britain, New Ireland, Morobe and Madang provinces. They have about 20 staff that work from three offices with remote communities in the East and West New Britain, New Ireland, Morobe and Madang provinces. So, the management team for the REDD project is present in the country. e) Face the Future has experience in the development, management and monitoring of AFOLU projects under VCS and CCB since 2011. An adaptive management plan for the REDD project is in place. f) See "Tavolo Community Conservation Association Management Plan 2022-2032" under CCB documentation.	No corrective action request/clarifications

Financial Viability	0	a) Since the project is less than 4 years, FORCERT covers project development and implementation costs. b) Since FORCERT covers all costs of Project Development and implementation, the project has secured 100% of the funding until it reaches breakeven.	No Corrective Action requests/ Clarification
Opportunity Cost	-6	a) Project Scenario income from Carbon Market is: 370 tCO₂/ha *17.50 USD= 6,475 USD/ha; Profitability most profitable alternative (oil palm) starts with 4.500 USD/ha (http://blog.worldagroforestry.org/index.php/2012/10/25/the-economics-of-oil-palm-in-indonesia/); So, conclusion, NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity b) True, Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period of 30 years. PNG Communities BEST Program Membership Agreement signed in November 2021 between TCCA and FORCERT (Appendix 9. of the VCS PD v1.5) and Legal clearance for this Agreement from the PNG State Solicitor's Office in November 2021 (Appendix 10. of the VCS PD v.1.5); the Agreement is legally cleared by the highest legal authority in PNG as required under the PNG Climate Change (Management) Act 2015, and constitutes a legally binding commitment by both parties to continue management practices for the project's lifetime.	No Corrective Action requests/ Clarification
Project Longevity	15	a) The Agreement between Forcert and the Tavolo Community is for a period of 30 years during which the area needs to be managed according to the contractual arrangements. = 30 – (30 /2) = 15 PNG Communities BEST Program Membership Agreement signed in November 2021 between TCCA and FORCERT (Appendix 9. of the VCS PD v1.5); the Agreement specifies the 30 year duration of the project and the obligation by both parties to maintain their respective responsibilities regarding project management for the duration of the project.	No Corrective Action requests/ Clarification

Total Internal Risks
5

Project Management: The project proponents provided sufficient evidence that they have sufficient skills, experience, on the ground capacity and structures in place to effectively manage and implement the project and protect it from encroachment.

Financial Viability: FORCERT states that they have the finances resources secured to fund project development and implementation. Section 2.4.5 of the CCB PD, which reflects the situation during the monitoring period, provides more detailed supporting information on the financial health of FORCERT and finances secured.

Opportunity costs: FORCERT explains the expected income generated by the sales of carbon credits and demonstrates with a reference to relevant literature that the NPV is expected to be more profitable than oil palm.

Project Longevity: FORCERT provides evidence that a legally binding agreement was made between FORCERT and the TTCA to continue management practices that protect the credited carbon stocks.

Based on the provided explanation and evidence, RINA deems the assumptions made and the information and supporting evidence provided reliable and appropriate and the Internal Risk score credible and realistic.

External Risks			
Risk Factor	Risk Rating	Findings & Mitigation Activities	Correction Action / Clarifications
Land tenure and resource access/ impacts	11	a) Ownership and resource access/use rights are held by the Tavolo community. Although there is currently an FCA and SABL that conflict with the Tavalo Community customary land ownership, this FCA and SABL are challenged in court to be officially nullified as one of the project's main activities and milestones (see project description). Although the FCA and SABL have both been officially issued by the relevant authorities, this has been done in an incorrect and illegal manner. For the Mukus-Melkoi SABL two official government investigations have led to this conclusion and the recommendation that the SABL is nullified. The Tavolo project is enabling this incorrect and illegal FCA and SABL issuance to be taken to court for them both to be nullified (and thus results in resolving the conflicts). A court order to stay the FCA until the end of TTCA's court case to get the FCA and SABL nullified, was obtained on 20-10-2022. However, until the SABL is formally nullified, there is	No corrective action

		a land tenure conflict between the Tavolo Community and Kakuna-Lote Resource Development Ltd (Kakuna-Lote LOC) and Mekar (PNG) Ltd	
		f) The Tavolo Community is looking at extending their current Wildlife Management Area (WMA) of only 2,400 ha to cover the whole of the Tavolo Project Area, however their application for this extension with the Conservation & Environmental Protection Authority (CEPA) has not been processed. Therefore, the Tavolo Community has now put their whole SLUP area under a Conservation Deed, which was signed in November 2019.	request/ clarifications
Community engagement	-5	a) >50% of households are aware of the REDD project. b) >20% of households outside PA are aware of the REDD project. c) The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area.	No Corrective Action requests/ Clarification
Political Risk	02	a) A mean governance score of -0.56 was derived for PNG from the mean of Governance Scores across the six indicators of the World Bank Institute's Worldwide Governance Indicators (WGI https://info.worldbank.org/governance/wgi/), averaged over the most recent five years (2014-2018) of available data. b) PNG receives REDD+ Readiness funding from the World Bank Forest Carbon Partnership Facility: PNG FCPF REDD+ Readiness Project Phase 2 United Nations Development Program (undp.org)	No Corrective Action requests/ Clarification
Total External Risks			08

Land tenure and resource access/ impacts: The Project proponent clarifies that the primary project activity is to resolve the land conflict with the Kakuna LOC and Mekar Ltd. through a court case and that a court order was given to the logging company to stay their operations until the court case is completed. Due to the ongoing court case, the proponent applies maximum risk scores of 10 and 5 for disputes over tenure and access/resource rights.respectively.

Community engagement: By design of the project and the participation of the Tavolo community in the project it's extensive community engagement and participation processes in and outside the project area, the project proponent has sufficiently demonstrated that at least >50% of the households inside and >20% of the households outside the project area have been informed and consulted. CCB PD chapter 4 demonstrates the net positive community benefits.

Political Risk: RINA checked the mean governance derived from the World Bank Institute's Worldwide Governance

Indicators and confirms that it was properly applied.

Based on the above describe assessment, RINA deems the assumptions made and the information and supporting evidence provided reliable and appropriate and the External Risk score credible and realistic.

Natural Risks			
Risk Factor	Risk Rating	Findings & Mitigation Activities	Correction Action / Clarifications
Fire	2	Insignificant (less than 5% loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event). Even though historical events seem to demonstrate that fire events occur less frequently than 10 years in the project area, it is conservatively assumed that the likelihood is less than every 10 years	No corrective action

			request/ clarification
Pest and disease outbreaks	0	No forest loss due to pests and diseases	No Corrective Action requests/ Clarification
Extreme weather	0	No forest loss due to extreme weather	No Corrective Action requests/ Clarification
Geological Risks (Landslides)	2	a) Insignificant (less than 5% loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event).	No Corrective Action requests/ Clarification
Other (geological) Risks (Volcanic eruptions)	0	Though a serious threat in PNG, not applicable to the project area	No Corrective Action requests/ Clarification
Total Natural Risks			04

The project proponent provides an extensive assessment of natural risks with use of resources such as the Global Facility for Disaster Reduction and Recovery WorldBank's resources available at the website Thinkhazard.org, PNG's National Biodiversity Strategy and Action Plan, WRI's spatial data on fire events, PNG's Disaster Management Reference Handbook and other relevant documents and spatial data. All assumptions made by the proponent are made on basis of verifiable data and documentation.

RINA therefore deems the assumptions made and the information and supporting evidence provided reliable and appropriate and the Natural Risk score credible and realistic.

Risk Category	Rating
Internal Risks	5
External Risks	0
Natural Risks	4

Overall Risk Rating
17%

RINA has checked that information provided in the Non-Permanence Risk Report v1.0 for the monitoring period is consistent with the VCS and CCB MRs and the supporting documents provided. The assumptions and justifications provided to determine the risk rating of each risk factor are developed and they are based on provided documents using conservative assessments. The documentation and data provided to support the risk score was sufficient.

RINA concludes that the information provided is reliable and appropriate from official sources, thus, the overall risk rating is credible and realistic.

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

During the monitoring report the monitoring plan was made publicly available on the Internet. In addition, all documents and information on the results of monitoring and verification will be published on the VCS and CCB standards platforms following project validation and verification.

The project documents and monitoring report were shared with the project participants and community leaders of the associations through an electronic letter from the CVs. The letter also informed about the beginning of the public comment and the information to access the documents in the VERRA database.

During the direct interview, RINA confirmed with the key stakeholders and community members the awareness about the results of the project, its implementation and monitoring. In the opinion of RINA, the monitoring plan and the results were disseminated in accordance with the validated PD.

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

The project proponent described its progress in implementing climate change adaptation measures during the monitoring period in accordance with the TCCA management plan, that was shown to the auditing team. The TCCA developed clear short- and longer-term objectives that focus on food security expected to be implemented in the coming years, in which the first activities (e.g. awareness raising, development of a disaster plan and disaster risk relief budget) are expected to be completed in 2022.

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

As described in 4.3.5, the project proponent has developed concrete objectives, but has not yet implemented climate change adaptation measures. Monitoring of the progress of implementation of adaptation measures is included in the Community Monitoring plan.

4.4 Community

4.4.1 Community Impacts (CM2.1)

During the monitoring period, the housing, transportation, education and health infrastructure improved for the Tavolo community. It empowered a healthy and self-reliant Tavolo community. Livelihoods were improved and the land use of the Tavolo community was also conserved.

During this period, actions focused on strengthening the technical capacities of the community associations for the management and monitoring of the resources, in addition to the providing specific knowledge related to the basic concepts and benefits of the project. Several community members or community associations'

representatives interviewed stated they were empowered by means of training and workshops related to the basic concepts of the project. Several community members or community associations' representatives interviewed stated they were empowered by means of training and workshops regarding said topics. Thus, the audit team considers the information provided in the MR is credible and represents the actions carried out.

During the direct interviews the representative of the association interviewed showed that the project gives them knowledge and resources to develop the project activities related to alternative and sustainable

livelihoods methods which improve their well-being. The impact was described in the MR as the Economic empowerment of vulnerable groups and increased job opportunities in the project area. Thus, the audit team considers the information provided in the MR is credible and represents the actions carried out.

RINA concludes that the impact of the project activities is direct during the interview of local people working in the project activities. It was also verified that as part of the project activity, the local people acquire skills for the correct implementation of the activities. It was also verified that as part of the project activity, the local people acquire skills for the correct implementation of the activities, risk mitigation etc. The audit team concluded that the likelihood of net negative impacts on the well-being of the community is adequately addressed in the CCB monitoring report.

4.4.2 Negative Community Impact Mitigation (CM2.2)

During the monitoring period the project activities have only improved, developed and protected the community. For this monitoring period, the audit team found no evidence of negative impact on the community, but on the contrary, all community members interviewed showed great appreciation for the project and stated that there were no negative impacts related to the project activities.

Accordingly, no measures or activities were implemented. However, some strategies to mitigate the negative community impacts, such as the ones described in section 4.1.2 of the monitoring report, were considered in case identified negative impacts encountered. Therefore, the mitigation strategies considered to be implemented were in accordance with the validated PDD.

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

The net community impacts have been correctly considered positive given the effect of the activities implemented on community groups in Tavolo community. The audit team observed during the interview with the community members that the project really increased the capacity for local territorial governance and natural resource management.

Specific measures were also addressed regarding the climate change adaptation. In March 2022, TCCA included a specific measure addressing Climate Change adaptation and natural disasters resilience in the TCCA Management Plan and identified priority activities. The implementation of these identified activities has not yet been started.

4.4.4 Protection of High Conservation Values (CM2.4)

The MR states that the Community Conservation Law Committee has not reported on any major negative impact on any of the identified HCV's during the monitoring period. Only minor breaches of a number of community conservation laws for which fines were issued. The committee members have also mentioned the lack of recognition and ownership of the Community Conservation Laws by both the Tavolo Community members as well as the outsiders.

Thus, RINA concludes that the project activities are not negatively affecting High Conservation Values.

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

While , the Community Conservation Monitoring System is expected to be finalised for implementation in the second half of 2025, the Community Conservation Law Committee performed general monitoring and enforcement for all Conservation Laws throughout the overall project area. For the monitoring period, no negative impacts on other stakeholders were identified and therefore no measures or activities were implemented. The audit team did not find evidence of the project negatively affecting other stakeholders, besides the project has a positive impact.

Main strategies of the PP were oriented to better planning the activities, improving the community participation (trainings, information and consultation meetings) and improving the project governance structure and associated regulatory framework within the other stakeholders identified in the validated PDD. RINA has assessed that the project doesn't result in net negative impacts on the well-being of other stakeholder groups.

Assessment by the audit team concluded that the likelihood of net negative impacts on the well-being of other stakeholder groups is adequately addressed in the monitoring report and the net impacts of project activities on the well-being are positive.

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

The Community BEST monitoring plan is in implementation where the first TCCA activity and finance reports, and the Annual BEST Monitoring report are expected following the first year of official Community benefit sharing, resulting from the first sales of the VCU's issued under the VCS+CCBS project. The project proponent clarified that the benefit sharing is essential for the implementation of the planned community activities and that during the current monitoring period the emphasis laid on the development of management and governance structures next to preventing the intended forest clearing operations of Kakuna Lote and Mekar and obtaining a formal conservation status for the project area. RINA concludes that this is in alignment with the project's design documented in the CCB PD. The activities undertaken by the project and measures taken to maintain high conservation values for community well-being, at this stage in the project implementation, are in line with the project design and are deemed effective.

With respect to the benefits to smallholders/community members, the project effectively monitors benefits on individual families level. Currently, the proponent provides an estimate of the number of women that benefitted from the trial benefit sharing based on the known male/female distribution. Detailed numbers were given for the distribution of school fee subsidies to the youth in Tavolo (with 57 of 100 recipients, being women). The PP clarified that when the Community BEST monitoring plan is in full implementation, more accurate data of distribution of benefits to women and youth will be recorded in the BEST annual monitoring reports. RINA concludes that the project carried out the community monitoring in line with the project design and finds the proponent's explanation of why certain data is not yet available justifiable.

4.4.7 Community Monitoring Plan Dissemination (CM4.3)

The detailed community monitoring plan has been provided in the CCB Monitoring Report Tavolo REDD+ FORCERT version 1.0 provided by PP. During on-site audit, the monitoring plan was assessed and the its dissemination was discussed with the PP and stakeholders and found to be correct.

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

Over the monitoring period, TCCA and FORCERT have focused their efforts on completing the organisational framework for TCCA, in terms of Finance Manual, Standard Operating Procedures, Community Funds Rules, and on the capacity building of the TCCA Management and Admin & Finance workforce, to prepare itself to handle the large financial benefit expected to be receiving annually in a transparent and effective manner, to implement

TCCA's Management Plan. RINA concludes that this is in line with the project's objectives to generate the expected short-term and Long-term exceptional community benefits.

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

During the participatory discussions, no participation risks were identified. Furthermore, section 4.1.2 of the CCB Monitoring Report describes that no negative project community impacts were found during the project monitoring period. To avoid any the potential negative community impacts identified by the community and listed in the CCB PD (section 4.2.2), the TCCA Financial Manual and Rules for all Community Funds were developed by the Tavolo Community members, based on their own identification of the risks for the community benefit distribution and TCCA activity implementation funded by the 65% community benefit share under the project. RINA confirmed the PP's findings and concludes that the project adequately addressed potential community risks. Also see section 4.4.2, above.

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

The PP has adequately demonstrated the project's activities that have been implemented to ensure participation of and generation of benefits to women and youth.

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

Benefits to women were described in section 4.4.2 of the CCB Monitoring report. The project reported no negative project impacts on women. The audit team also found that the project had a net positive impact on women.

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

Trial benefit sharing has taken place and government tax has been reserved. FORCERT and TCCA are finalizing the benefit sharing mechanism based on the agreed terms and structure.

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

The project applies a project governance and implementation structure largely based upon the self-governance structure of the Tavolo Community Conservation Association. The TCCA that is representative organisation of the three communities and 14 clans of the project area ensures the full and effective participation of the community members in project decision-making and implementation.

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

Besides training of community members in administrative, organizational and technical skills (e.g. carbon and biodiversity monitoring), the project conducted a capacity needs assessment. This was confirmed during the audit team site visit.

4.5 Biodiversity

4.5.1 Biodiversity Changes (B2.1)

The biodiversity changes recorded during the monitoring period were based on the following aspects related to the main project activities implemented during the monitoring period: Rare and threatened species within the Tavolo SLUP area, conserving the forest areas, marine areas, Maintenance and enhancement of all identified marine HCV species.

It was confirmed that for this monitoring period, no data was collected yet to provide an indication of the status of the specific biodiversity HCV Species, indicator species or the trigger species are mentioned in the monitoring plan.

The MR presents information regarding the biodiversity changes observed as per above listed aspects. The audit team did not find substantial changes compared to what was presented in the validated PDD.

The audit team deems the net biodiversity impacts are positive and the changes in biodiversity in the project zone due to project activities are monitored according to procedures described in the biodiversity monitoring plan described in the validated PDD.

In the opinion of RINA, information about the benefits of biodiversity from project activities is accurate since it is based on records taken from project stakeholders and project proponents. Based on reliable sources the attribution of biodiversity changes to the project's activities is well justified.

4.5.2 Mitigation Actions (B2.3)

There are some mitigation steps taken by the PP to mitigate the negative impact on biodiversity. The TCCA clearly linked compliance with the Community Conservation laws with the rights and access to benefits for families. There were other mitigation measures developed but yet to be implemented. The TCCA Management Committee agreed to allocate an annual budget to the Community Conservation Law Committee, which will allow them to implement the identified areas for improvement during their monitoring meeting with FORCERT in April 2021.

4.5.3 Net Positive Biodiversity Impacts (B2.2)

The MR in its section 5.1.3 presents the two main biodiversity elements Flora and Fauna and the results of this monitoring period and the estimated change was positive.

After the project monitoring period assessment, it was verified by the audit team that the project activities did not impact negatively on biodiversity but on the contrary the project activities enhanced the project area and surroundings' biodiversity during the monitoring period. RINA confirms that the net impacts of the project's activities on biodiversity were positive.

4.5.4 High Conservation Values Protected (B2.4)

As described in 5.1.1, 5.1.2 and the VCS MR, a loss of 15 ha of forest was observed. This negatively impacts the forest in the Forest Conservation and Forest Production Zones and the Forest Conservation Zone. However, the expected effects are considered to be minor, as the individual forest areas lost are small in size.

This loss was caused by a breach of the Community Conservation Laws. The Community Conservation Law Committee has taken steps to mitigate the harm and prevent further loss.

4.5.5 Invasive Species (B2.5)

The audit team reviewed the list of species used in the validated PDD and it was mentioned that the TCCA intends to promote Balsa in the Garden and Cash crop Zone as part of widening the range of income earning options. Till date Balsa has not been planted.

Thus, RINA concludes that no invasive species were introduced to the project area.

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

There were no non-native species introduced by the project during or before the monitoring period.

4.5.7 GMO Exclusion (B2.7)

The audit team did not find evidence of the use of GMOs used to generate GHG emissions reductions or removals.

4.5.8 Inputs Justification (B2.8)

During the on-site interviews with the community members involved in the project activities it was demonstrated that for the monitoring period, the project has not made use of any type of fertilizers, chemical pesticides, biological control agents and other related inputs.

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

No negative offsite biodiversity impacts as a result of the project activity have been identified by the audit team.

4.5.10 Net Offsite Biodiversity Benefits (B3.3)

No negative impacts on biodiversity outside the project zone were found by the audit team. The development of and adherence to the Tavolo SLUP and Community Conservation Laws is expected to result in strong positive effects on the biodiversity within the project zone, as explained in the previous sections of Chapter 5 in the Monitoring report.

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

RINA assessed the project's reported biodiversity achievements and monitoring performance against the project monitoring plan and checked the reported results. The PP provided the biodiversity monitoring plan details in the CCB MR in Section 5.3.1, along with the monitoring results / project achievements during the monitoring period. As the Community Conservation management and monitoring system was still in development, not all monitoring activities have been carried out during the monitoring period (population status or trends). Similarly, the project is still in the process of obtaining FSC certification and can not yet provide annual FSC certification monitoring reports.

However, preliminary insight of the presence of species in the project zone, used to describe the existing biodiversity conditions (in section 5.1.1 of the CCB PD) and identification of HCVs (in 5.1.2 of the CCB PD) was provided from the HCV assessment and initial survey results from the Community-based Conservation

Monitoring and Management System training exercises, carried out by the community with support from the PNG Binatang Research Centre. Through the implementation of activities that support the conservation and enhancement of biodiversity, the PP has demonstrated its positive contribution to biodiversity in accordance with the projects objectives and theory of change. With regards to the monitoring of the trigger species identified in section 5.5 of the CCB PD, as mentioned above, no data is available yet on population status or trends, only preliminary insights of the presence of these species in the project area. The identified threats to the trigger species (which are mainly destruction of habitat for the terrestrial species and degradation of habitat and hunting for the marine species) are part of the ongoing monitoring of the success in preventing Kakuna Lote and Mekar from starting their operations in the project area, successful implementation of the community conservation laws, area of intact forest, monitoring of forest degradation, and the monitoring of non-compliances of Community Conservation Laws.

RINA deems the project carried out the biodiversity monitoring in line with the project design and provides satisfactory explanation of why certain data is not yet available.

4.5.12 Biodiversity Monitoring Plan Dissemination (B4.3)

The dissemination of the monitoring plan for community benefits will consider what is described in Sections 2.3.2 and 2.3.4 of the validated PDD on the dissemination of project summary documents.

The PP stated that all results will be publicly available on the internet and will aim to develop summaries that will be communicated to communities and other interested parties through the appropriate means defined in the validated PDD. In addition, all documents and information on the results of monitoring and verification will be published on the VCS and CCB standards platforms following project validation and verification.

As with the climate monitoring results, project information access and dissemination mechanisms were implemented during the monitoring period.

The project documents and monitoring report were shared with project participants and community leaders of the associations.

RINA also interviewed many stakeholders affected by the project and the feedback from all of them along with evidence and records provided allows RINA to confirm that results of biodiversity monitoring were disseminated in accordance with the validated project design.

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

The PP described the actions taken to maintain and enhance the populations of identified trigger species (Blue-eyed cockatoo, Russet Hawk-Owl/New Britain Boobook, Leatherback turtle, Green turtle, Dugong, Sea cucumber spp. As the Community Conservation management and monitoring system implementation has not taken place yet, no population status or trends have been reported. Through the implementation of activities in favor of these species the PP has demonstrated its positive contribution to the conservation / enhancement of these species

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

To date there is no clear data collected that can demonstrate the effectiveness of measures taken to maintain or enhance the population status of trigger species, other than some minor indicative results from activities implemented. The PP expects to be able to demonstrate this after completion of the draft Tavolo Community Conservation Monitoring System and a first full cycle of community monitoring.

4.6 Additional Project Implementation Information

Not Applicable.

4.7 Additional Project Impact Information

Not Applicable.

5 VERIFICATION CONCLUSION

After reviewing all the project information, procedures, calculations and supporting documentation and the on-site audit, RINA confirms that the monitoring conducted by the project proponent, along with the supporting Monitoring Report are accurate and consistent with all aforementioned VCS Version 4.4 and CCB Version 3 criteria, the validated PD and the selected methodology and modules.

RINA confirms that the 'PNG Communities BEST REDD- Tavolo Project', Monitoring Report (Version 1,1, dated 21 June 2022) has been implemented in accordance with the validated PD including any validated changes as applicable.

RINA confirms that all the verification activities, including objectives, scope and criteria, level of assurance, monitoring and project documentation adhere to VCS Version 4.4 (and all the associated updates) and CCB Project Design Standards, as documented in this report are complete. RINA concludes that without any qualifications or limiting conditions that the 'PNG Communities BEST REDD- Tavolo Project' meets the requirements of Version 4.4 (and all associated updates) and CCB Project Design Standard for the monitoring period (23 January 2019 to 01 Jan 2022).

The project is achieving the climate, community, including Gold Level Exceptional Climate, Exceptional Community and exceptional Biodiversity benefits described in the Monitoring Report version 1.1. dated 21 June 2022).

The GHG assertion provided by the project proponent and verified by RINA has resulted in a total net GHG Emission Reductions of 969,872 tCO₂e by the project during the monitoring/ verification period (23 January 2019 to 01 Jan 2022). Considering an uncertainty of 15.9% and a 17% of buffer withholding based on the VCS Non-Permanence Risk Assessment Tool v4.0, which means a buffer allocation of 214,317 tCO₂e, the Verified Carbon Units (VCS) to be issued are 746,372 tCO₂e.

Verification/ monitoring period: From 23 January 2019 to 01 Jan 2022.

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2019	-	1,683	-	-1,683
2020	620,446	1,683	144,905	473,858
2021	643,610	1,683	144,230	497,697
Total	1,264,055	5,049	289,134	969,872

Overall non-permanence risk rating: 17%

Date: 11 December 2024

VCUs buffer to be deposited: 214,317 t CO₂e.

Total VCUs to be issued: 746,372 t CO₂e.



Lead Auditor

Vinay Singh

APPENDIX 1: DOCUMENTS PROVIDED BY THE PROJECT PROPONENT

/01/	FORCERT in corporation with Face the Future: CCB Standards Monitoring Report for the project activity 'PNG Communities Best REDD- Tavolo Project, Papua New Guinea. Version 1.0 (21-June-2017).
/02/	FORCERT in corporation with Face the Future: CCB Standards Monitoring Report for the project activity 'PNG Communities Best REDD- Tavolo Project, Papua New Guinea. Version 1.1 (21-June-2022).
/03/	FORCERT in corporation with Face the Future: CCB Standards Project Description for the project activities 'PNG Communities Best REDD- Tavolo Project, Papua New Guinea, version 1.0, (21 June 2017).
/04/	FORCERT: Participatory Process of change overview, January 2020.
/05/	FORCERT: PNG Communities Best National and Subnational stakeholders' engagements taken place between the period of 2015 to 2021.
/06/	FORCERT: Dispute and complaint handling procedure.
/07/	Legal clearance from the State Solicitor's for the final draft PNG communities BEST program membership agreement, Papua New Guinea (15 November 2021).
/08/	PNG communities BEST REDD Tavolo project theory of change and monitoring plan matrix.
/09/	Niugini Bintang Research Center: Development of a community-based conservation monitoring and management for Kait and Tavolo communities. (Aug-Sept 2021).
/10/	FORCERT in corporation with Face the Future: VCS Monitoring Report for the project activity 'PNG communities BEST REDD- Tavolo Project'.
/11/	FORCERT in corporation with Face the Future: VCS Non-Permanence Risk Report for the project activity 'PNG Communities BEST REDD- Tavolo project', version 1.0 (7 June 2022)
/12/	Memorandum of Understanding: between Climate Change and Development Authority of the independent state of Papua New Guinea and the Forcert Limited. (1 January 2018)
/13/	FORCERT- Trial research project on 'Papua New Guinea field protocol for forest carbon inventory & monitoring by local communities.' (September 2013).
/14/	FORCERT in corporation with Face the Future: Project Summary of VCS & CCBs project "PNG communities BEST REDD - Tavolo project". (16 March 2023).
/15/	PNG communities BEST Program membership agreement between Tavolo Community Conservation Association and FORCERT Limited. (16 October 2019).
/16/	Tavolo conservation deed signed (16 October 2019).
/17/	Tavolo Land Use Map
/18/	Tavolo Community Conservation Law Committee : Committee Report 2020-2021
/19/	Tavolo Community Conservation Association (TCCA): Administration and Staff Manual
/20/	Tavolo Community Conservation Association (TCCA): Annual General Meeting minutes, December 2021.

/21/	Tavolo Community Conservation Association(TCCA): Certificate of Incorporation (25/01/2021)
/22/	Tavolo Community Conservation Association (TCCA): Financial Management Manual, June 2022
/23/	Tavolo Community Conservation Association (TCCA): Management Plan for the year 2022-2032.
/24/	Tavolo Community Conservation Association (TCCA): Notification of Conservation Deed (03/12/22)
/25/	Tavolo Community Conservation Association Management Committee: Standard Operating Procedures (SOP), version 01 (30/04/2022).
/26/	FORCERT: Organizational Meeting Report- National Level Program (1 April 2020)
/27/	FORCERT: Organizational Meeting Report- National Level Program (26 August 2020)
/28/	FORCERT: Organizational Meeting Report- National Level Program (14 October 2020)
/29/	FORCERT: Organizational Meeting Report- National Level Program (4 October 2020)
/30/	Audit Plan of the GPS Locations and coordinates (13/07/2022 & 14/07/2022)
/31/	Map of the Audit Plan GPS Points marked and their locations (16/07/2022)
/32/	Tavolo Wildlife Management Area- Request Letter (27/202/2019)
/33/	Tavolo Wildlife Management Area- Benefit sharing records (2019)
/34/	Tavolo Quotation Roofing Iron by R A Marine Services (November 2018)
/35/	Tavolo Quotation Transport Iron Roofing (November 2018)
/36/	Tavolo Wildlife Management Area: Benefit Sharing Report (16/05/2019)
/37/	Tavolo Wildlife Management Area: Meeting Minutes (05/11/2018)
/38/	A submission letter Kakuna- Lota FCA decision. (April 2020)
/39/	An Objection Letter to disqualify the application from Kakuna Lote Resource Development Limited by Una and Rama Simsim Clan.
/40/	Sirgoi Letter to Papua New Guinea Forest Authority on Rera SABL investigation (22 October 2018)
/41/	Meeting minutes between East New Britain (ENB) and Provisional Forest Management Committee) (20 December 2019)
/42/	Resolution by Melkoi LLG on Kakuna- Lote Project (30 October 2019)
/43/	A letter by Melkoi LLG to East New Britain Provincial Administration (ENB PA) on Kakuna-Lote Project (31 October 2019)
/44/	Tavolo Project Boundary kml
/45/	FORCERT and FtF - Summary CCB Monitoring Report Tavolo REDD+ Project 2019-2022 version 1.0 English- Tok Pisin (June 2022)

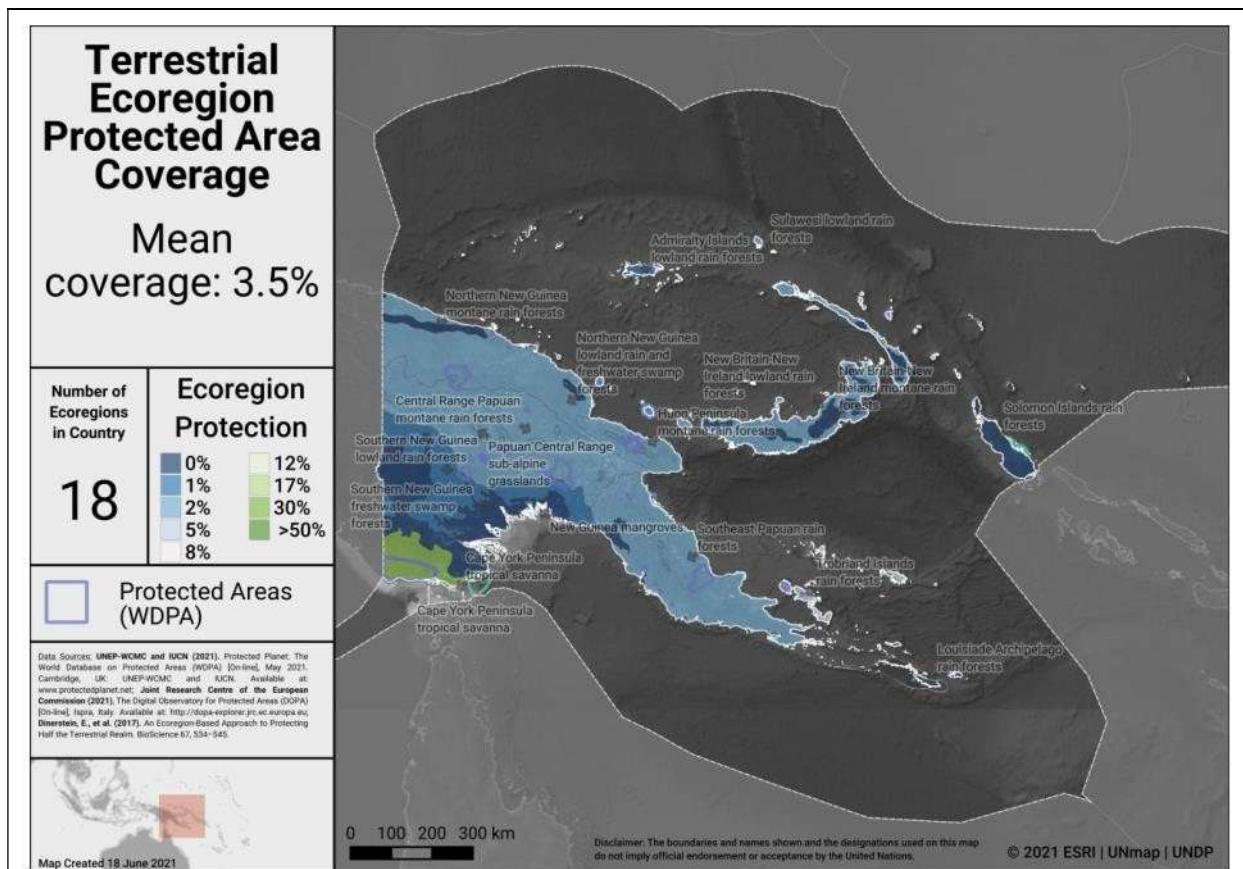
APPENDIX 2: RESOLUTION OF CORRECTIVE ACTION REQUESTS AND CLARIFICATION REQUESTS

Table 1. CL from this verification

CL ID	01
Description of CR	
PP is requested to clarify: - Clarify how the project proponent will guarantee a source of revenue, or provide evidence of the strategy to overcome financial barriers that may be found to ensure the continuity of the project activities during the crediting period	
Project participant response	
FORCERT secured a total of EUR 450,000 pre-finance as pre-sales of VCUs from two dedicated supporters and VCU buyers, plus an additional EUR35,000 of unconditional funding support. This allows the project to implement all planned activities until the first issuance of VCUs, now expected to be in the first quarter of 2023. There is a very large interest from credit buyers, but FORCERT has for now selected three buyers, with whom negotiations were started. The contract for a combination of pre-sales and sales after first issuance for 70,000 VCUs with the first buyer will be signed in December 2022, and negotiations are being finalised with a second buyer for reservation and sales for 500,000 VCU's. Negotiations with the third buyer are in early stages and will need the audit report to be finalised and shared first, before they can proceed. The total first issuance will be approximately 2.2M VCUs, and progressive sales income will be held in Trust by FORCERT. From these Trust funds annual benefit sharing at the level of the average sales income for 150,000 VCU's will be done, with quarterly disbursements of the benefit share for the Tavolo Community, as described in the CCB PD Section 4.5.6. The secured pre-finance income guarantees the continuation of project activities until first VCU issuance. The currently first two sales in final stages of negotiation cover 570,000 VCU's, and will generate sufficient income into the Trust fund for 3 years plus 3 quarters of project activity implementation. Full sales of all first issuance VCU's will generate sufficient income to guarantee 15 years of project activity implementation. Further information on the financial health of FORCERT can be found in Section 2.4.5 of the CCB PD.	
Documentation provided by project participant	
- VCS PD - ER sheet - Buyer agreement	
VVB assessment	
PP has provided the supporting documents and evidence for the same and it was discussed and interviewed with PP and local community during on-site audit. The same was found to be correct, hence the CL is closed.	

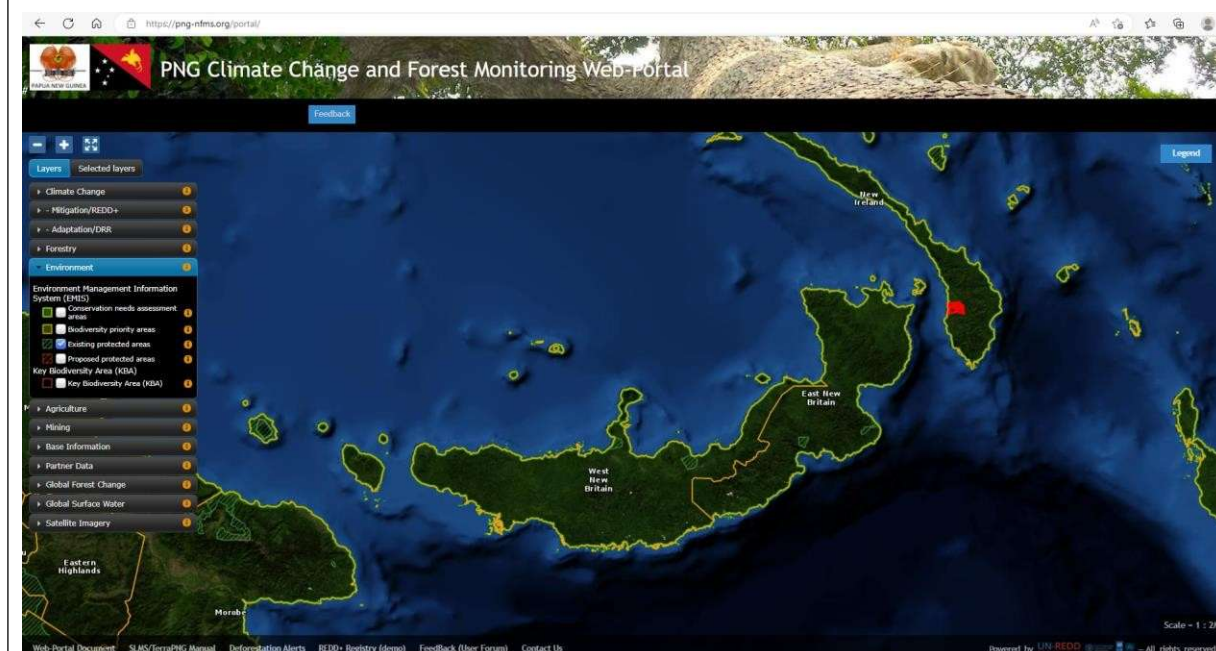
CL ID	02
Description of CR	
Demonstrate that the project will not engage in any activity that may result in an unresolved conflict that is relevant to the project. (Section 2.5.6 of the PD).	
Project participant response	
The Tavolo Community Conservation Association (TCCA) consists of all landowning clans within the Project Area (see Section 2.5.1 of the CCB PD). These clans have jointly developed their Sustainable Land Use Plan and Community Conservation Laws and signed a Conservation Deed that provides the necessary legal recognition for both. The Tavolo Community has also informed all neighbouring communities, with whom they also have traditional customary ties, of this. This led to the dispute over the Silang area as described in Section 2.5.6 of the CCB PD, which has been resolved (as explained in that same section). The dispute with the neighbouring Meletong community related to the encroachment of the two bulldozers into the Tavolo Conservation Deed area has been settled, with the official peace ceremony, involving a ceremonial meal, exchange of pigs and traditional shell money, scheduled to take place before Christmas 2022. All project activities will relate to the Conservation Deed area, and therefore are not expected to result in any further unresolvable conflicts. There will be no project activities that involve the Mu'una area, which, as described in Section 2.5.6 of the CCB PD, is under a long-term land dispute, and which has been excluded from the overall project area.	
Documentation provided by project participant	
- <i>TCCA plan,</i> - <i>PDD</i>	
VVB assessment	
The documents provided by PP TCCA plan and Conservation deed address the issues of conflicts. Also, during the on-site audit, the audit team conducted the assessment of conflicts and interviews with the local community and found that there is proper approach for conflict resolutions. Thus, CL is closed.	

CL ID	03
Description of CR	
PP is requested to clarify and declare that the project does not overlap with any conservation program or project.	
Project participant response	
As can be seen in screenshots of maps below, and its corresponding sources, PP declares that the project does not overlap with any conservation program or project. The only existing protection status in the Project Area is a Wildlife Management Area (WMA) and a Conservation Deed. Both are a result of the project and the joint efforts of FORCERT and the Tavolo Community to conserve their forests. Both protective statuses are described in the VCS PD and CCB PD.	
Documentation provided by project participant	



Source: Aichi Biodiversity Target 11 Country Dossier Papua New Guinea:

<https://www.cbd.int/pa/doc/dossiers/papua-new-guinea-abt11-country-dossier2021.pdf>



Source: PNG Climate Change and Forest Monitoring Web-Portal (png-nfms.org)

VVB assessment

The documents provided by PP is Wildlife Management Area (WMA) plan and a Conservation Deed. Also, during on-site audit, it was assessed by audit team that there is no overlap with other conservation project

CL ID	04
Description of CR	
PP is requested to clarify and provide the Non-Permanence-Risk-Report as applicable.	
Project participant response	
Attached: <Appendix5_VCS Non-Permanence Risk Report_PNG_BEST_REDD_Tavolo_Project_v1.0.pdf> This was already also attached as appendix 5 to the PD	
Documentation provided by project participant	
Appendix5_VCS Non-Permanence Risk Report_PNG_BEST_REDD_Tavolo_Project_v1.0.pdf	
VVB assessment	
PP provided the Non-permanence risk report and the same was assessed by the audit team and found to be correct. Thus, CL is closed.	

CL ID	05
Description of CR	
PP is requested to provide the source of reference i.e., (weblink or documents) for the reference used for HCV assessment of the project.	
Project participant response	
The HCV assessment used the High Conservation Value Forest Toolkit developed for Papua New Guinea in the assessment and identification of HCV areas. See Appendix 6 for more information and link provided below. The HCV assessment was based on species data collected by the Binatang Research Centre and the Tavolo Community, together with information on species presence/absence collected through community meetings and workshops.	
Documentation provided by project participant	
See Appendix 6: Tavolo's HCV assessment, already provided. Link to the HCVF Toolkit: https://png-data.sprep.org/system/files/HCVF%20Toolkit%20for%20PNG%20Ver.1.pdf	
VVB assessment	
PP provided the detailed HCV assessment report and the same was assessed by the audit team and also during the site audit the audit team trekked in the forests and surveyed the river stream and sea waters to understand the HCV species of flora and fauna. The information provided in the PD and assessment report is found to be appropriate. Thus, CL is closed.	

Table 2. Remaining FAR from validation and/or previous verification

FAR	01
Description of CR	
<i>PP is requested to address the issue of dispute of Silang area that in future (next verification) there will be no dispute get arise and if so, then what are the remedial mechanisms.</i>	
Project participant response	
Documentation provided by project participant	
VVB assessment	

FAR	02 (dated 23 June 2025)
Description of CR	
<i>PP to ensure that the enforcement of the actions established in the Court Order 25 April 2025 will be monitored during the project lifetime, in particular addressing the following:</i> <i>SABL nullification</i> <i>FCA boundaries revision to exclude the Tavolo Project boundary</i>	
Project participant response	
Documentation provided by project participant	
VVB assessment	

APPENDIX 3 LIST OF ALL PEOPLE INTERVIEWED DURING THE FIELD AUDIT**Table 1. Participants at Sipare Village Meeting, 12th July 2022.**

	Name	Designation	Role	Remarks
1	Peter Kikele	Chairman	Leadership	Management Needs Carbon Benefits
2	David Tom	Manager - TCCA	Management	All participated well
3	Jeffrey Marangona	Secretary - TCCA	Management support	Participative
4	Joseph Tongtong	Clan Leader	Leadership	Very good
5	Leonard Karimo	Youth		Eager to receive benefits
6	Blaise Poreng	Youth		Waiting for benefits
7	Steven Nembing	Youth		All processes completed
8	Jerard Teru	Youth		Awaiting benefit
9	Leonard Naka-elle	Youth		Cooperative
10	Augustine Monie	Youth		
11	Alex Akona	Villager		
12	Patrick Marangona	Villager		
13	Tobias Tongtong	Villager		
14	Fabian Chaue	Villager		
15	Justine Gacks	Villager		
16	Ben Uti (jnr)	Villager		
17	Robert Tamai	Villager		
18	Charles Kivana	Villager		
19	Chris Nautalo	Villager		
20	Nelson Sete	Villager		
21	John	Villager		
22	Jobili Marangona	Villager		
23	Pertua M.	Women's Rep	Leadership	
24	Theresia Popal	Villager		
25	Agartha W	Villager		
26	Rita Rirhofe			
27	Rose Romele			
28	Maristela Manel			
29	Aplhonsia Sale			
30	Roseline Linnene			
31	Blaise Kaiara			
32	Dorothy Anang	Clan Rep	Leadership	
33	Magretha M			
34	Monic Uti			
35	Carol Bureng			
36	Jotham Ngarang	Youth		
37	Petronila Teru	Youth		
38	Damaris Akona			
39	Lawrancia	Koiomene		
40	Peter Solong	Elder	Leader	
41	Bathlyn Kikele	Youth		
42	Leo Nakaele	Youth		
43	Pius Popal	HCV Rep		
44	William Apana	Village Chief	Leader	

Table 2. Lausus representative participants at Tavolo Guest House Meeting, 13th July 2022.

No.	Name	Designation	Role	Remarks
------------	-------------	--------------------	-------------	----------------

1	Michael Saki	Uka Clan Chairman – TCCA Managment		
2	Alois Kakuna	Kipolo Clan Chairman – TCCA Management		
3	Lawrencia Nakaelle	Una-Menem Clan Chairlady – TCCA Management		
4	Anna Menemule	HCV Representative - TCCA		
5	Simon Masai	Una Clan Representative – TCCA Management		
6	Anthon Pianga	Youth Representative - Ward		
7	Gaby Mukaole	Uka Clan Representative		
8	John Honsio	Custom Committee – Lausus Ward		
9	John Liva	Uka Clan Representative		
10	Andrew Palanga	Prayer Leader – Lausus community		
11	Jelmus Tomua	HCV Committee - TCCA		
12	Paes Loumene	HCV Committee - TCCA		
13	Pascal Papam	Kipolo Clan Representative		

Table 3. Interviews and meetings held with FORCERT staff during the field audit, 11- 16 July 2022.

Various interviews and meetings were held with the following FORCERT staff, both formal and informal (e.g. during site walks within the project area)

No.	Name	Designation	Role	Remarks
1	Peter Dam	Technical Advisor – FORCERT		
2	Daniel Savenat	Certification Officer – FORCERT		
3	Ivy Kiele	Communications Officer - FORCERT		



CERTIFICATO DI QUALIFICA QUALIFICATION CERTIFICATE

Si attesta che il sig./sig.ra:
We declare that Mr/Mrs/Ms: BAPUT Bazakie

è qualificato come:
is qualified as: REG-EXP¹

nello schema:
for the scheme: CDM – JI – GS4GG – VCS

per le seguenti aree tecniche:
for the following technical areas: -

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORIAL SCOPE
-	-	-

In accordo alle Istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.
In accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	12/07/2022	First Issue

Scheme Manager
Scheme Manager



¹ Legend:	² Schemes	³ Countries
VAL: Validator	CDM: Clean Development Mechanism	Papua New Guinea
VER: Verifier	VCS: Verified Carbon Standard	
TBC: Technical Expert	GS4GG: Gold Standard for Global Goals	
TL: Team Leader	SCB: SocialCarbon Standard	
PR-EXP: Principal Expert	J: Joint Implementation	
REG-EXP: Regional Expert	ISO14064-2: International standard 14064 part 2	
IRB: Independent Reviewer		
DET: Determiner		

RINA Services S.p.A. è iscritta al Registro degli Esperti (REG) per consulenza, certificazione e la Verifica di Progetti CDM, da VCSM per consulenza la Validazione e la Verifica di Progetti VCS, da GS Association per consulenza la Validazione e la Verifica di Progetti GS, da SocialCarbon Institute per consulenza la Validazione e la Verifica di progetti SCB.

RINA Services S.p.A. is accredited by the UNFCCC as Designated Operational Body (DOB) to carry out Validation and Verification of CDM Projects, by the VCSM to carry out Validation and Verification of VCS Projects, by the GS Association as Designated Operational Body (DOB) to carry out Validation and Verification of GS Projects, and by the SocialCarbon Institute as Designated Operational Body (DOB) to carry out Validation and Verification of SCB Projects.

GHG_QUAL_CERT_EN(06-2021)

Page 1 of 1


CERTIFICATO DI QUALIFICA
QUALIFICATION CERTIFICATE

 Si attesta che il sig./sig.ra:
 We declare that Mr/Mrs/Ms:

Gustavo GOES LIMA

 è qualificato come:
 is qualified as:
TL¹ – VAL – VER – TEC – REG-EXP²
 nello schema:
 for the scheme:

CDM – JI – VCS – SCS – CCB – UER – ISO14064-2

 per le seguenti aree tecniche:
 for the following technical areas:

14.1

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL SCOPE
14.1	Afforestation and reforestation	14

 in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.
 in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	26/05/2021	First Issue
3	11/05/2022	Updated with VAL-VER for CDM and JI

 Il Resp. OU
 Head of OU


Legend

VAL:	Validator	CDM:	Clean Development Mechanism
VER:	Verifier	VCS:	Verified Carbon Standard
TEC:	Technical Expert	GS4GG:	Gold Standard for Global Goals
TL:	Team Leader	SCS:	SocialCarbon Standard
FIN-EXP:	Financial Expert	JI:	Joint Implementation
REG-EXP:	Regional Expert	ISO14064-2:	International standard 14064 part 2
ITR:	Independent Reviewer	UER:	Upstream Emission Reduction
DET:	Determiner	CCB:	The Climate, Community & Biodiversity Alliance

Notes

- 1 – Not for CDM and JI
 2 – In the following countries: Brazil, France

RINA Services S.p.A. è accreditata da UNFCCC, quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecotegic Institute per condurre la Validazione e la Verifica di rapporti SCS.

RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecotegic Institute, to carry out Validation and Verification of SCS Reports.

GHG_QUAL_CERT_EN(06-2021)

Page 1 of 1



CERTIFICATO DI QUALIFICA QUALIFICATION CERTIFICATE

Si attesta che il sig./sig.ra:
We declare that Mr/Mrs/Ms:

Vinay SINGH

è qualificato come¹:
is qualified as:

TEC – VAL – VER – TL – ITRP – REG-EXP³

nello schema²:
for the scheme:

CDM – VCS – SCS – JI – CCB – UER – ISO14064-2

per le seguenti aree tecniche:
for the following technical areas:

1.1 – 1.2 – 4.1 – 13.1 – 13.2 – 14.1

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL SCOPE
1.1	Thermal energy generation	1
1.2	Renewables	1
4.1	Cement and lime production	4
13.1	Solid waste and wastewater	13
13.2	Manure	13
14.1	Forestry	14

in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.
in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	04/05/2020	First Issue
2	11/03/2022	Updated form
3	23/09/2022	Update TA 1.1, TA 4.1, TA 13.1, TA 13.2

Scheme Manager
Scheme Manager



1	VAL: Validator VER: Verifier TEC: Technical Expert TL: Team Leader FIN-EXP: Financial Expert REG-EXP: Regional Expert ITR: Independent Reviewer DET: Determiner	2	CDM: Clean Development Mechanism VCS: Verified Carbon Standard GS4GG: Gold Standard for Global Goals SCS: SocialCarbon Standard JI: Joint Implementation ISO14064-2: International standard 14064 part 2 UER: Upstream Emission Reduction CCB: The Climate, Community & Biodiversity Alliance
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³ India, Kenya, Uganda, Sri Lanka, Thailand, Mauritius.

RINA Services S.p.A. è accreditata da UNFCCC, quale Entity Operative Designated (EOD), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologica Institute per condurre la Validazione e la Verifica di report SCS.
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