

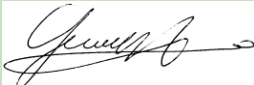
VALIDATION REPORT

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 31 May 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 Project Description Document for VCS and CCB and other supporting documents, such as the calculation spreadsheets, the non-permanence risk assessment report etc. The purpose of the validation was to assess the conformance of the project and its information in the Project Description Document with respect to the VCS Standard version 4.4 and CCB Standard Third Edition.

Appendix 2 of this validation report was submitted to the PP on 16-11-2022 in which 5 CLs were reported for VCS & CCB, with satisfactory responses received on them from the PP on 5-12-2022. However, all these issues raised during the validation process were appropriately closed by means of corrections, more clear explanations and other supported documents.

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.

Hence, once all issues detected were appropriately solved, RINA carried out a final validation report and deems with reasonable level of assurance that the project complies with all the validation criteria for VCS & CCB. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the validation criteria, hence, the audit team concludes that the net GHG emissions reductions or removals, for the lands included in the project boundary at validation stage has been quantified in accordance with VCS rules.

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.

Thus, RINA has carried out this validation and deems with reasonable level of assurance that the

- Project implementation complies with all validation requirements of the VCS & CCB standard. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the validation criteria; hence, the audit team concludes that the total emission reductions is 1,635,951 tCO₂e for the entire crediting period and has been quantified in accordance with the VCS rules.



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INTRODUCTION

1.1. Objective

The purpose of the validation audit activity was to conduct an independent assessment of the project in order to determine whether the project complies with the validation criteria, as set out in the guidance documents listed in Section 1.2 of this report.

1.2. Scope and Criteria

The scope of the validation audit is to validate the emissions reductions of the proposed project activity in Papua New Guinea against the Verified Carbon Standard, the identified methodology and associated tools as well as to validate the Climate Community and Biodiversity requirements of the CCB Standard.

The objectives of this audit included a validation of the projects calculated emission reductions with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects, besides the assessment of the additionality and the risk assessment report. For the CCB Standard also were validated the benefit on Climate Community and Biodiversity generated by the project activities.

The scope was defined as follows:

The project and its baseline scenarios;

The physical infrastructure, activities, technologies and processes of the project;

The GHG sources, sinks and/or reservoirs those are applicable to the project;

The types of GHGs that are applicable to the project; and

The project crediting period, as discussed in Section 3.1.4 of this report

Standard Criteria: In accordance with Section 5.3.1 of the VCS Standard, the criterion for validation was the VCS Version 3.6, including the following documents:

VCS Program Guide v4.3

VCS Standard v4.4

VCS AFOLU Non-Permanence Risk Tool v4.0

CCB Standard Third Edition

CCB Program Rules v3.1

Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS and CCB guidance document.

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

- 2006 IPCC Guidelines for 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: Wetlands
- 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
 - o Part 2: Specification with guidance, at the project level for quantification, monitoring and reporting of reductions in emissions or enhancements of removals of greenhouse gases
 - o 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.

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 validation report before being submitted to the client were subjected to an independent internal technical review to confirm that all validation activities had been completed according to the pertinent 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.

1.3. Summary Description of the Project

PNG Communities BEST REDD - Tavolo Project is the third REDD project in Papua New Guinea and assists the Tavolo Community to conserve and protect 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 main objective is the reduction of greenhouse gas (GHG) emissions through activities that allow the identification, prioritization and execution of actions for the adequate management of forests, the promotion of sustainable development, the strengthening of local governance and the promotion of alternative productive activities, while contributing to the protection of high values of community conservation and biodiversity.

The Project began on 23 January 2019, and have an expected duration of 30 years; during this period, the reduction of 1,635,951 tCO₂e is expected through the implementation of activities related to establishing and maintaining a Conservation Deed for permanent protection of the

Project area, achieving FSC certification, developing and maintaining a Sustainable Land Use Plan and Community Conservation Laws, establishing and sharing benefits through the PNG Communities BEST Program, developing and implementing income generating options, infrastructure and development related to housing, transportation, education and health and monitoring.

In the long term, the project is expected to make significant progress in the conservation of natural forest resources and to obtain conservation status of the Tavolo Community land.

The project expects to maintain sustainable community management practices of natural forests, increasing the perception of the value of forest resources and achieving the economic empowerment of vulnerable groups (increasing family income generating opportunities). In term of biodiversity, the project aims to protect the habitat for vulnerable flora and fauna species present in the territory.

VALIDATION PROCESS

1.4. Audit Team Composition (*Rules 4.3.1*)

Name	Position in the team
Vinay Singh	Lead Verifier, Technical Expert
Bazakie Baput	Regional Expert
Gustavo LIMA De Goes	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 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. I 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.

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

His life goal is to ensure a sustainable society through sustainable community development and sustainable natural resource management. His passion is to ensure fair, equitable, and sustainable development for people and their environment.

He is currently teaching forestry extension, agroforestry, and forest soils. He has worked with multi-disciplinary teams of different nationalities, religions, social classes, and gender. I speak fluent English and Tok Pisin.

Gustavo Góes is the validator and technical expert qualified in the area 14.1 Afforestation and Reforestation in accordance with the instructions of the Sustainability Compliance & New Scheme Development Coordination Unit. He has experience in implementing annual GHG inventories (Brazilian GHG Protocol Standard), carbon offset calculation and CDM & VCS forest projects. He is a forest engineer graduated from the Federal University of Paraná with a year of studies in France.

1.5. Method and Criteria

The validation & verification audit process was carried out through a combination of document review, interviews and communications with relevant personnel and direct interviews, video-recording sessions with the main representatives of the stakeholders, local communities 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 validation report and deems with reasonable level of assurance that the project complies with all validation criteria. The validation has been performed through a deep desk review and an extensive on-site audit in Tavolo village, direct interviews and discussions with relevant personnel, analysis of project activities through drone pictures, in field audit and interactive discussion with local stakeholders, tribals and project participants.

The validation was performed through a combination of document review, interviews with relevant personnel, inspections, as discussed in Sections 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 to all requirements.

On site audit was conducted to assess the ground situation and the same has been described below in the section 2.4 and 2.5 of this report.

1.6. Document Review

The Project Description submitted by the PP was reviewed against the approved methodology and against VCS and CCB rules and requirements. Additional background documents related to the project design, baseline, additionality, community and biodiversity objectives were also made available before and during the remote audit process along with the Non-Permanence Risk Reports. Appendix 1 shows all documentation reviewed during the validation process.

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 same results than those appearing in the Project Description Document.

To address the corrective actions and clarification requests that arose from the desk review and on-site visit, the consultants revised the project description document version 2.0 and developed a final version dated on 15/12/2020.

In addition, being a validation and verification process, the monitoring report, project description, and supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description

1.7. Interviews

During on-site audit, the audit team conducted various meetings in Tavolo area and following are the details:

1.7.1. Village Meetings

a. Sipare (Tavolo) Village

Peter Kikele as the chairman of the Tavolo Community Conservation Association (TCCA) explained the relationship between Forcert and TCCA and expressed the importance of the REDD Project to the Tavolo Community. He outlined some of the capacity-building activities provided by Forcert. Forcert is seen by the community as a development facilitator and provides technical assistance and training to develop the capacity of the members of the TCCA. Forcert facilitated a participatory land-use planning exercise where landowners and the leaders of other adjoining clans participated (video sighted and interviews confirmed knowledge and value of land-use plan). Interviews also confirmed that people know the land-use boundaries and the

need to respect the land-use boundaries derived from the participatory mapping. Community conservation laws blend with custom laws of clans to protect the land, forest, and sea.

Forcert Team (Peter D, Ivy K, Daniel S)

Forcert is seen by the community as the development facilitator and as a partner to the TCCA. Hence, is expressed in the relationships in the decision-making and running of the TCCA programs in the community. Interviews and observations showed that decisions concerning customs and land tenure and use rights are maintained by the chief and the traditional leaders. While the TCCA and its committee are appointed among community and clan members who are more educated members of the clans. They are engaged in project management and training and awareness programs for the community. Forcert has a strong national and international network where it draws support and lobbie to make positive impact at policy level where its work at the community level is regarded as suitable model for similar projects in other parts of PNG.

Forcert's role is seen more as the outside facilitator to facilitate development, build networks with development partners, and provide technical training and expert advice on the overall management of the Tavolo Community Conservation Program. There is a clear understanding of these roles. To date, there has been no internal conflict or grievance outstanding. If there are grievances they will be resolved through the existing procedure. Which is, if land and custom related will be dealt with by the village chief and clan leaders. If the matter is identified to be related to the project it will be referred to the chairmen of TCCA and the project committees. The chairman will oversee all the issues concerning the TCCA and report those relevant for Forcert to the Forcert team to deal with. There were no outstanding grievances identified during the time of the site audit.

Community views, overall role of Forcert as a development facilitator to provide training, awareness, and network builder for the TCCA to ensure self-reliance and sustainability. Forcert and TCCA work in partnership toward conservation goals of TCCA and the key millennium development goals such as gender, education, clean and safe water, and health and environmental care.

Interviews and site observations confirmed that culture and land tenure practices are well protected and intact. The natural environment has been well preserved under the customs and the protection of the conservation deed and traditional laws. Nature and social settings are well embedded where tribal leaders and modern leadership seemed to understand their roles in the project. Hence, there was no existing conflict during the time of the visit. Both traditional and modern leadership seemed to complement each other fairly well.

The youth and women were engaged in the project activities. Although, they needed more involvement for the future sustainability of the project. Youth have been more involved in the activities of TCCA and women's participation in the project was also noted.

For a full list of all persons interviewed during the field audit, see Appendix 3.

1.8. Site Inspections

On site audit was conducted by VVB to assess the actual situation of the project. As the project location was extremely remote. The audit team to understand the real situation took extreme efforts to reach the remote project site and with the support of local stakeholders, project participants and the clans this challenging on-site audit was successfully conducted.

On Monday 11th July the Lead auditor Vinay Singh arrived in Kokopo. Upon his arrival at Midday, we flew on a dash 8 plane to the Pomio District airstrip at Palmalmal where we were received by Peter Kikele the chairman of Tavolo Community Conservation Association. We then traveled on the dinghy to Tavolo, 3 hours ride from Palmalmal station.

On Tuesday 12th July we met with the TCCA Chairman Peter Kikele and the executives and the clan leaders and the chief of the Tavolo community. Later we met with the villagers and leaders of Tavolo Villages at the Sipare hamlet. We then visited Tavolo village and the Forcert-supported projects (including a school and health Post Clinic).

On Wednesday 13th July morning we met the people and leaders of Lausus Village then we visited the conservation area boundaries from the seaside and the small islands to take a view of the forest areas from the smaller outer islands (Miopalau and Alis Island).

On Thursday 14th July morning the audit team with the Forcert team toured part of the conservation area land-boundary and recorded the GPS points and made field observations. In the afternoon the team departed Tavolo Village on the dinghy to overnight at Palmalmal. On Friday 15th July we returned to Kokopo. Section 3 outlines the details of the interview and observations made during the above itinerary.

The chief (William Apehawa) explained his role is to make the decision on land (including forest and sea resources) and, culture and to facilitate and enforce customary rules following the custom rules of the clan. He is very well acquainted with the culture and the stories of the clans and the land tenure issues.

The TCCA chairman, executives, and committee make decisions for the conservation and socio-economic matters of the project community. They involve in the management of the conservation project and in the day-to-day operation of the TCCA.

The men, women, and youth expressed their support for the project and expressed that the project is important to their community, in particular, their land and their customary rights. The general feeling among the majority of the people is that they wanted payment of benefits from carbon credits to be done soon so that they will prove to the neighboring communities that conservation is a better alternative to the encroaching oil palm and logging projects in the adjoining forest lands. Observations and interviews confirmed a massive threat from oil palm expansion and illegal logging into the surrounding forest areas. A large tract of forest areas expanding for miles from Pomio station through about 3 hours boat ride along the coastline has been taken over by oil palm estates converting the virgin lowland rainforest. These forest areas are classified under the national forest classification as the karst limestone forest (reserve forest) – see attached map.

They expressed concern that the long wait for payment of the carbon credits is causing some members of the community to lose interest. Some said the neighboring clans and community members likened the Taovolo Conservation Project to a cargo cult-type movement. This is because the expectations of carbon payments have not been forthcoming for a long time. People wanted the payment process to be sped up so that they can use the benefits to implement their development plans to prove their critics wrong. Clarification was received from Forcert that to address this, since 2019, pre-financing has been used to start the provision of community benefits. The community had put family permanent housing as their top priority, so this project was started first. The community put second priority on education in the form of secondary and tertiary school fee subsidies of 50%. A large part of the pre-financing was also dedicated by the community to legal fees for their Forest Clearing Authority (FCA) and SABL court case. At the time of the site inspection benefits valuing more than PGK300,000, approximately USD80,000 had been delivered by the project proponent to the Tavolo Community.

The grievance procedure was clear as per the structure and was understood by members of the community and leaders. Leaders interviewed were aware of the grievance procedure, especially that they knew who to report to when they have grievances. The officers of Forcert are appreciated and well received by the community. The Forcert staff pay regular visits to the Tavolo community and so are available to receive grievances and can deal with the grievances in a timely manner. This was observed during the visit that issues were raised immediately and resolved or noted for action.

a) Lausus Village

Lausus village is located a little further up the hills from the main Tavolo village. Villagers and leaders of Lausus village expressed concern about the threat of illegal logging and oil palm expansion. Two Land owner companies have shown interest in logging (Lote Kakuna, and Ania Holdings). Both companies may use the Forest Clearance Authority (FCA). FCA is a form of authority issued by the government of PNG to companies to clear forest areas for the purposes of agriculture or other land use.

The leaders confirmed their support for the conservation program. They gave their assurance to pursue the conservation program with TCCA and Forcert. Women and youth representatives expressed support for the project. All the leaders recognized the value of conservation and expressed disliking the destruction caused by logging and oil palm. The community's livelihood is strongly attached to the forest ecosystem. The forest and sea are important to them for their cultural and livelihood needs. Therefore, they said they will protect and preserve it at all costs.

Leaders mentioned that they have expressed their ambitions for the project in the management plan which the TCCA put together with input from the community and they are looking forward to the implementation of the plan. They want the benefits from carbon credits to be paid soon so that these plans can be implemented in the village.

b) Tavolo Community Conservation Association (TCCA) – Peter Kikele, Chairman and Ward Councilor

TCCA is the local conservation association set up to manage the conservation programs of the Tavolo Community. The association is a registered entity and thus has a chairman and

committee members who run the association on behalf of the members. The role of the association is to manage the conservation program on behalf of the members. The committee members are assigned different roles in the association.

The leadership roles of chief and clan leaders are clearly separated from the TCCA role. The clan leaders and the chief are the traditional custodians of the forest, land and seas where the tribe and clans members own and utilize. The ownership and user rights to land and sea is by

virtue of being member of the clan. Decisions concerning use and governance of the land, forest, and sea resources rest with the clan and the chief. However, decision on TCCA's day to day operations is with the TCCA chairman and committee.

The traditional leadership structure follows the matrilineal system where land and resources ownership and use rights are acquired through the female line. However, leadership roles are assumed by the males according to the custom.

The association has so far facilitated programs in the village including cultural events associated with conservation awareness, distributed building materials (roofing iron) for new classrooms, health post building and medicine supply.

c) General Observations

Reviewed the community's view on the conservation initiative, support services delivered to the community, the natural environment, and the people's attitude towards preserving nature.

At the time of the audit, there was a land incident where a logging company used part of the Tavolo Conservation land area as a log landing site. The log landing site was cleared without the consent of the landowners. The clearing then triggered an argument which then led to fighting and burning of two (2) bulldozers belonging to the logging company.

The Tavolo Conservation area is situated in an area highly demanded by logging companies and large-scale oil palm estate development companies. Huge areas of virgin rainforest have been cleared for oil palm expansion and logging in the surrounding and nearby communities. The Tavolo Conservation area has a very high risk of losing land to these destructive land uses. Leaders of TCCA and the clans of Tavolo have been very strongly opposing deforestation by logging and oil palm. This was also confirmed during interviews and meetings.

The natural forest and marine ecosystems have been well conserved by the Tavolo clans for generations and they still want to continue to conserve them for the future generation.

d) Summary

Forcert has applied the free, prior, and informed consent (FPIC) process taking a bottom-up approach whereby landowners and village people have been well informed and educated on issues before decisions on their land and the project were made. This was confirmed from interviews and observations on site. The entire process has taken almost 15 years. A legal document of a conservation deed has been obtained for the area to be declared a conservation area to be protected under an understanding among the customary landowning clans. A step-wise approach to development following a series of capacity-building programs including training were conducted over a period of years. Leaders of TCCA were trained and empowered to make informed decisions concerning the project. Thus, the TCCA has developed its own management plan and budget on how it will use the income from the project to facilitate development programs in the project area community. Experts and development partners have been engaged in the process to assist in the development of the conservation project.

People interviewed knew the development plan and the benefit-sharing agreement. They indicated strong resistance to deforestation from logging and oil palm expansion where they burnt down two bulldozers belonging to a logging company in the vicinity of the conservation area during the time of this audit.

The people understood the costs of the conservation and made their decision 20 years ago and still maintain it now. The chief and the clan leaders expressed their strong committed to pursue conservation.

Forcert's community approach focuses on empowering the community to manage their own conservation areas through training - to ensure self-reliance, transferring of skills and knowledge, and financial resources.

People understood the benefit-sharing agreement that was signed among stakeholders. The benefit distribution is:

- 10% to Government (5% to the Local Level Government, 3% Pomio District, 1% East New Britain Provincial, and 1% to the National Government) however this percentage may still change, following Government decision on benefit sharing percentages as explained in Clause 6.4 of the PNG Communities BEST Program membership agreement between TCCA and FORCERT
- 20% to Forcert and Face the Future as support organizations for the project
- 70% to the landowning community via TCCA

Interviews confirmed that people understood and agreed to this percentage distribution of the benefits. They considered this benefit sharing to be better than that of logging. The people have participated in a plan and budget to utilize their share of the 70% to facilitate development in their community. Through general on-site community meetings Forcert has regularly informed the community on the progress of the project development and the expected timing for completion of the full validation and verification process. Forcert and TCCA have agreed to realise VCU pre-sales when further delays to the process happen, to ensure community benefit sharing can continue.

The leaders and villagers interviewed understood their grievance mechanism and procedures to resolve grievances concerning the project. That is, any project-related grievances will be dealt with by TCCA management and committee, and the land and customary issues to be addressed by the clan leaders and the chief. The project-related and technical matters are to be referred to Forcert by the TCCA committee.

1.9. Public Comments (*Rules 4.6*)

The PNG Communities BEST REDD - Tavolo Project with Verra Registry Web No. 2483 had a public comment period for its draft VCS PD from 26/05/2021 to 26/06/2021, and for its draft CCBS MR from 16/08/2022 to 15/09/2022. No public comments were received during the validation and verification process.

1.10. Resolution of Findings

All documentation provided by the Project Proponent was assessed against the most recent version of the relevant VCS & CCB guidance document. Several clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the Project Proponent, which 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 all CLs and CARs were fully resolved. Specifically, 5 CL and no CARs were reported.

All findings issued by the RINA audit team during the verification process have been closed for both VCS and CCB Standards. In accordance with Section 5.3.6 of the VCS Standard, all findings issued during the validation process, and the inputs for their closure, are described in Appendix 2 of this report.

1.10.1 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

VALIDATION FINDINGS

1.11. Summary of Project Benefits

Section 1.1 of the project description document summarizes the project benefits as the following outcomes or impacts estimated by the end of the project lifetime.

- 1.11.1. Protection for the whole of Tavolo's sustainable land use plan area under a formal conservation status
- 1.11.2. 16,493 ha of natural forest resources conserved and sustainably managed for the future generations by the Tavolo Community
- 1.11.3. Management and protection for the identified HCV species and biodiversity in the Tavolo sustainable land use plan area
- 1.11.4. Sustained improved livelihoods of the Tavolo community through sustainable and ethical income generating activities
- 1.11.5. Developed and maintained housing, transportation, education and health infrastructure for the Tavolo Community
- 1.11.6. Empowered marginalised community groups participating in all aspects of community life

- 1.11.7. Empowered, healthy and self-reliant Tavolo Community
- 1.11.8. Climate change adapted and natural disasters resilient Tavolo Community

In addition, Section 1.2 of the PDD presents the standardized benefit metrics, showing the total net estimated emissions reductions in the project area, number of hectares of reduced forest loss in the project area, number of community members expected to be trained, employed, or direct beneficiaries of the project activities, and the expected change in the number of hectares managed significantly better by the project for biodiversity conservation. All these aspects measured against the without-project scenario.

RINA deems assumptions made in the PDD sections 1.1 and 1.2 were correct and faithfully represent the expected results that the project intends to have in its lifetime, and that all these outcomes were reported completely and substantiated with information along the PDD.

1.12. General

1.12.1 Summary Description of the Project (G1.2)

PNG Communities BEST REDD – Tavolo Project (hereafter referred to as the 'Tavolo REDD Project') is to assist the Tavolo Community to conserve and protect 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.

Project proponent is FORCERT and other entities involved and participating in the project are Tavolo Community Conservation Association and Face the Future.

Project start date of the Tavolo REDD Project is 23 January 2019. The project start date is based on the signing date of the Cooperation Agreement (copy sighted) between Forcert, Face the Future and Greenchoice, the project pre-financier, and is justified, as this pre-financing agreement allowed for development of the PNG Communities BEST Fund and the Tavolo Project. The VCS project ID no 2483 listed on 29th March 2021 on VERRA website (<https://registry.verra.org/app/projectDetail/VCS/2483>). Project Crediting Period is 30 years. The projection of baseline emissions is for the first 10-year period after the project start date. After every six years the baseline will be reassessed and revised as per the validation of the project activity.

This is not a large project. The Project falls under scope 14 of the VCS "Agriculture, Forestry and Other Land Use". Estimated average annual VCUs is 101,119 tCO₂e.

Tavolo Project Area is located in East New Britain Province, on the South Coast of the island of New Britain, Papua New Guinea (PNG). It is formed by the customary lands of three different communities, namely Mukus, Tavolo and Lausus.

The Island has a tropical rainforest climate, with annual rainfall of 5,000-7,000mm, with heaviest and most frequent rainfall occurring on the South Coast between May and October.

An evaluation of the provided REDD Project boundary provided by the project as Appendix 6 (kml file) to the VCS PD showed that the total REDD Project area is 8,565 hectares and consists out of only forest cover at the project start date. It does not include any wetland ecosystems, it only includes Lowland and Montane Tropical Rainforest.

The communities involved in the Tavolo project are Lote language speaking people, called the

Melkoi Tribe. They are clan-based people, who traditionally would welcome and look after visitors in their clan communal house, or men's house (Haus Boi / Haus Man in Pidgin English).

The Melkoi Tribe name comes from one of main rivers in the area. The Melkoi people occupy the area that covers the south-western end of the Pomio District that extends from the south-western coastline into the northern foothills of the central Nakanai Range that forms the middle range of the New Britain Island.

Traditionally, culturally and spiritually, people are closely connected to their land and to Nature. There are many ancestral stories involving the land and nature, and there were also many customary practices and laws related to the management of land and natural resources. Some of these laws were still known and/or in use and have been incorporated into the current Tavolo Community Conservation Laws.

The main reason for remote rural people in PNG, such as those living in the Melkoi LLG area (population 6,805 from Year 2000 Census), to allow foreign resource exploitation companies onto their land, is that people are lacking in cash income and in the basic government services like education, health care, agricultural extensive services, small business support services, and transport and communication infrastructure.

Due to the lack of basic transport infrastructure and agricultural extension and other small business support services, income generating options for the communities, especially for cash crop production have dropped. The main cash crops in the area are cocoa & kopra, but transport is hard and costs are very high.

The Tavolo community have used their conservation work to get support from Seacology to establish a community health clinic at Tavolo village, and have received recognition from the Provincial Government health system for a Health Post Orderly position to man this small centre.

As part of the revision of their original Land Use Plan, the Tavolo Community has undertaken a participatory HCV Assessment, facilitated by FORCERT. The basis of the FORCERT participatory community HCV assessment is the identified by the community itself of their High Conservation Values within their land use plan area, including waters and sea. Tavolo-Mukus and Lausus Community HCV Assessment is detailed in Appendix 6.

The following climate, community and biodiversity objectives are listed:

General/Climate objectives

- To obtain a formal conservation status for the whole of the Tavolo Community's sustainable land use plan area by 2020
- To conserve 14,981 ha natural forest resources during and beyond the project lifetime, for the future generations.
- To manage 1,309 ha of forest following FSC sustainable logging practices during and beyond the project lifetime
- To address the effects of climate change and develop adaptation measures to improve food security and resilience to natural disasters in the Tavolo Community during and beyond the project lifetime

Community objectives

- To distribute 14.4M Euro of PES benefits to community livelihood improvement activities by 2030
- To promote and develop sustainable and ethical income generating activities that

sustain the livelihoods of the Tavolo Community during and beyond the project lifetime

- To establish and develop infrastructure in the Tavolo Community, including housing, transportation, education and health facilities during and beyond the project lifetime
- To empower the Tavolo Community with emphasis placed on religion, basic health, hygiene and waste management during and beyond the project lifetime

Biodiversity objectives

- To manage and protect the identified terrestrial, freshwater and marine HCV's and biodiversity present in the Tavolo SLUP area during and beyond the project lifetime, for the future generations

The project descriptions in the VCS PD and CCB PD are complete and accurate. Together they provide a clear overview of the context, project objectives, -interventions and expected main impacts. The general/climate objectives in the CCB PD align with the interventions described in the VCS PD

Rina has assessed the accuracy and completeness of the project description and concludes it provides a clear, complete and accurate description of the nature of the project.

1.12.2 Physical Parameters (G1.3)

The VCS-PD in sections 2.1.3 describes the Physical Parameters of the Tavolo REDD project. Tavolo is located in the watersheds of the Wala, Ania, Mukus and Melkoi rivers of the East New Britain Province of Papua New Guinea.

Topography, soil composition, climate, hydrology and vegetation types of the project area are defined in VCS PD Section 2.1.3.

RINA crosschecked all information in the PD in reference to the physical parameters of the project area. The audit team observed that the documents, articles or studies used to detail this information come from reliable, truthful and not outdated sources. In addition, audit team conducted the on-site audit and detailed stakeholder consultation was done with the local community and the project participants.

During on-site audit, the audit team conducted various stakeholder meetings with the local people, community, project participants to understand the actual scenario of the project area. The information mentioned in the VCS PD is correct and same was verified during the on-site.

Pictures of on-site audit conducted by the team is attached in the Appendix 3.

1.12.3 Social Parameters (G1.3)

Section 2.1.4 of the PD describes the social structure of the Tavolo community. RINA crosschecked all information in the PDD in reference to the social parameters of the project area. The audit team observed that the documents, articles or studies used to detail this information come from reliable, truthful and relevant sources.

Also, the social structure and actual scenario was assessed during on-site audit, the validation team visited the main villages in the project area of Mukus, Tavolo and Lausus, which are divided again in numerous hamlets. The Project area covers two Wards, i.e Tavolo and Lausus under the Melkoi Local Level Government. Mostly in the Islands Region of Papua New Guinea, the community is a matrilinear society, with landownership inherited through the female line. Tavolo is a self-supporting agricultural community, practicing shifting cultivation of 'food gardens' within part of their forest area in a rotational system.

During the audit process, the team observed and found that Tavolo has very difficult access to Kokopo, the provincial capital of ENB. Access is by sea only through fortnightly small passenger ship runs or by infrequent and irregular small cargo vessels. There is no road connection.

The on-site audit confirmed that there are no inconsistencies in the information presented in the VCS PD and it is relating to reality of the project area.

1.12.4 Project Zone Map (G1.4-7, G1.13, CM1.2, B1.2)

Section 2.1.5 of the VCS PD shows the Project Zone Map, including forest conservation zone, forest production zone, garden and cash crop zone, conversion zone and protected marine zone. Figure 1 shows the Tavolo project area and the High Conservation Values (HCV) identified in section 4.2.4 and 5.1.2 of PD. During the on-site audit, the audit team visited the project area as far as they could with the boat and by trekking into the jungle and the geographical co-ordinates were verified with the GPS instrument.

The audit team crosschecked the geographical documentation in the PD and the supporting GIS package and did not find inconsistencies between them. In addition, information of the project area and expansion region was checked with the key stakeholders during the on-site audit. Thus, proving the information in section 2.1.7 in relation to the project zone is reliable and consistent with the real context of the area where the project is located.

1.12.5 Stakeholder Identification (G1.5)

Section 2.1.6 of the VCS PD describes the process of identification of the PP carried the process of identifying the principal actors in Tavolo community. During the audit process this information was crosschecked with the Tavolo Community Conservation Association, and Forcert as the main facilitator of the community socialization events and by reviewing supportive documentation provided by the PP regarding the stakeholder identification and socialization events (see Appendix 1).

Also, the formats used by the PP for capturing and evaluating Tavolo REDD project socialization and consultation meetings were also provided by the PP with information of the date and responsible staff for the socialization events, the participating entities or groups, a brief description of the event (objectives, structure), a schedule of the event with description of the main activities and their duration, plus few answered questions by the invitees during the events. Also, the audit team conducted three meetings with project participants and the local stakeholders to assess the stakeholder consultation process and found them to be correct as mentioned in the PD.

1.12.6 Stakeholder Descriptions (G1.6, G1.13)

All local and national governmental authorities, local entities and community groups participating or involved in the project were defined in the PDD. Besides the national governmental institutions Tables in section 2.1.7 describe the project stakeholders for the Tavolo REDD project. After review of stated types of stakeholders and the main actors involved, the desk review and the on-site audit interview process, the audit team deems the PP correctly identified the communities, community groups and other stakeholders included in the project activity. To corroborate it, during the on-site audit process, the audit team interacted with representatives of the stakeholders' groups from the Tavolo, Mukus and Lausus community as described in the PDD. The involvement of the stakeholders from different community and villages was assessed during the on-site audit. The validation team conducted a stakeholder meeting involving with Tavolo, Mukus and Lausus community members. Various villagers joined the discussion and shared their views about the forest conservation and its importance in their life. Also, the community were aware the REDD project and its benefit for climate change.

1.12.7 Sectoral Scope and Project Type

The Project falls under scope 14 of the VCS "Agriculture, Forestry and Other Land Use". The Project type is Avoiding Planned Deforestation and/or Degradation (APDD). A formal protection status will be obtained for the forests under the REDD project. The Tavolo Community has now put the forest areas area under a Conservation Deed, which was signed in November 2019.

Currently the remaining natural forest in the Tavolo Project Area is under threat of being deforested by a Land Owner Company (LOC) called Kakuna-Lote Resource Development Ltd (Kakuna-Lote LOC) in cooperation with the contractor and investor Mekar (PNG) Ltd. The aim of this PNG Communities BEST REDD – Tavolo Project (hereafter referred to as the ‘Tavolo REDD Project’) is to assist the Tavolo Community to conserve and protect the natural rainforest in the Tavolo Project Area from being cleared and converted under the Mukus-Melkoi SABL as part of the Kakuna-Lote Agro Forestry & Reforestation Plantation Development Project.

1.12.8 Project Activities and Theory of Change (G1.8)

Section 2.1.8 describes how PP implemented the project activities following a TCCA Management Plan and activity implementation plan, (provided by the PP). Table in section 2.1.8 describes the following principles under theory of change:

improving their livelihoods sustainably in accordance with their environment and natural resources Strengthening governance;

safeguarding land and maintaining their cultural practices,

To empower the communities of Tavolo Lausus and Mukus

To conserve 14,981 ha natural forest resources during and beyond the project lifetime, for the future generations

In section 2.1.8 of the PDD, describes the theory of change, TCCA Management Plan Objectives and activity implementation plan, and incorporates most of the TCCA overall Objectives and its expected results in short, medium and long term, plus the relevance to the project objectives (climate, community and Biodiversity). During the interview with the stakeholders and direct beneficiaries of the project activities, activities described in the VCS PD, were crosschecked by the auditor.

1.12.9 Sustainable Development

Section CCB PD 1.1 / 4.2 / 5.2 states the sustainable development contributions. In same section project's contributions to the 1st, 3rd, 4th, 5th, 7th, 11th, 13th, 14th and 15th SDGs were presented. After the review and the process of direct interviews and discussion with the PP and local stakeholders supports for the project proved to favour climate action, on the basis of sustainable development and common good in the project and expansion areas, during the physical site inspection, the audit team verified the project's contribution to the Sustainable Development Goals.

1.12.10 Implementation Schedule (G1.9)

Table in section 2.1.11 of the VCS CCB PD describes the key dates and milestones in the development and implementation of the project, according to the project's strategic lines defined. The PP described 27 milestones. Most of the activities related to the milestones described in the PDD were already started. Thus, during the desk review, the interaction with the main key stakeholders and during the on-site inspection, the audit team had sufficient documentation and evidence to crosscheck the information in the PDD.

Activities in milestones 20, 21 related to annual official benefit sharing under the PNG Communities BEST Program to the Tavolo Community and activities in milestones will be started. During the on-site audit the intentions of the PP and the main actors participating, related to said milestones, were confirmed by direct interviews and interaction with the local communities and PP.

1.12.11 Benefits Assessment and Crediting Period (G1.9)

For the first instance of the project PNG Communities BEST REDD - Tavolo Project, the crediting period goes from 23 Jan 2019 to 22 June, 2049, a duration of 30 years. There is no difference between the GHG emission accounting period and the community and biodiversity benefits assessment periods.

1.12.12 Risks to the Project (G1.10)

The audit team assessed risks to the project identified and listed in Section 2.1.12 of the CCB PD. The PP provided the following table, which was developed with the Tavolo community during the development of the Tavolo Community Conservation Area Management plan for 2022 till 2031. .

Identified Risk	Potential impact of risk on climate, community and/or biodiversity benefits	Actions needed and designed to mitigate the risk
Non-compliance with community sustainable land use plan by Tavolo community members	Clear-felling of forest through establishment of gardens and cash crop areas in conservation or forest production area Buffer zones not respected, with impact on water flow and quality	Capacity building and resourcing of the Community Conservation Law Committee Development & implementation of the Community Conservation Monitoring System Strict implementation of the non-compliance fee and benefit sharing penalty system Regular reporting meetings by the Community Conservation Law Committee to the Tavolo community members and to FORCERT
Non-compliance with community conservation laws by Tavolo community members	Deterioration of the status of the identified HCV's Shortage of non-timber forest products important to community well-being and cultural identity	Capacity building and resourcing of the Community Conservation Law Committee Development & implementation of the Community Conservation Monitoring System Strict implementation of the non-compliance fee and benefit sharing penalty system Continued awareness and education on motivation for the conservation laws and effects of non-compliance

		Regular reporting meetings by the Community Conservation Law Committee to the Tavolo community members and to FORCERT
Non-compliance with community sustainable land use plan by neighbouring community members	Clear-felling of forest through establishment of gardens and cash crop areas in conservation or forest production area Buffer zones not respected, with impact on water flow and quality	Capacity building and resourcing of the Community Conservation Law Committee Development & implementation of the Community Conservation Monitoring System Recognition of the community sustainable land use plan by the Melkoi Local Level Government (LLG) Use of Village Court for prosecution of offenders that refuse to respect the authority of the Community Conservation Law Committee Prosecution at District Court of offenders that refuse to respect the authority of the Community Conservation Law Committee and Village Court Regular reporting meetings by the Community Conservation Law Committee to the Tavolo community members and to FORCERT

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..During the site inspection, the risk related to the project were discussed during interviews with the PP and the local stakeholders, the Tavolo community people.

The listed risks to the project benefits were identified together with the Tavolo community. They are all related to Tavolo community members not adhering to their own set laws and regulations. As mitigation measure the PP provides clear measures (such as capacity and resource building of the Community Conservation Law Committee, implementation of a non-compliance fee and benefit sharing penalty system) strengthening the community's governance structures. RINA found the actions needed and designed to mitigate the identified human-induced risks to the project adequate.

In the development of the TCCA ,management plan, no natural induced risks were identified by the PP and the Tavolo Community, which is in line with the assessment of natural risks in the VCS NPRA (Appendix 5). Furthermore, section 3.5 of the CCB PD, describes climate-change related impacts on the Tavolo Community, which are mainly related to crop productivity and food security. Although the project benefits may not be expected to be affected directly by climate change, the PP describes a set of TCCA adaptation measures that are expected to contribute to the communities' resilience to climate change. RINA agrees that the project activities in fact contribute to reducing natural risks and deems the climate change adaptation measures effective. Also, during the site assessment, it was found that the benefits of carbon credits is of utmost need to conserve the forests and implementation of adaptation and mitigation measures.

Thus, RINA considers the likely natural and human-induced risk identified to the project benefits during the project lifetime were identified in concordance with the CCB requirements in this regard.

The project non-permanence risk analysis was carried out using the guidelines of the Non-Permanence Risk Tool, version 4.0. Where applicable, risk factor mitigation activities or plans were presented to lower the assigned risk score. These activities or plans were presented considering the strategic lines and activities of the project, and some mitigation plans generated at the regional level. The audit team reviewed the Appendix 5 non-permanence risk of the project, discussed these risks during interviews with the PP and the Tavolo community and found the project did not have any inconsistencies or errors, plus, the information used to define

the risks and was credible, represents the context of the project area and was sourced from official sources. The non-permanence risk assessment is discussed in more detail in section 1.13.10 of this report.

1.12.13 Benefit Permanence (G1.11)

The PP proved the objective of the project to maintain climate, community, and biodiversity benefits beyond their useful life (30 years) by promoting replicability. In this regard, the visibility of the project was increased in the last part of the 2021 year since it was made visible by Official registration of the Tavolo Community Conservation Association with PNG Investment Promotion Authority.

In other hand, the project activities were designed with the technical team and community members to have a great impact in the areas as well as in the communities, planned from a sustainable and long-term perspective.

Besides, the PP demonstrated that the mitigation results of the project will contribute to breaking down the financial and institutional barriers currently presented by the management strategies led by FORCERT. The community has decided to invest a part of their annual financial benefits for the benefit of future generations, after the project ends. TCCA will decide on a (limited) number of investments to spread risk, with institutional investments to be managed by FORCERT under the PNG Communities BEST Program. Initial institutional investments will be held in an Interest-Bearing Deposit (IBD) account, until arrangements for the establishment of an ethical and environmentally sound investment fund and/or for joining an established overseas fund have been made with financial institutions.

During the site inspection, benefit permanence was discussed with TCCA and FORCERT, it was found that the revenue generation from carbon credits will be used for long term benefits to the community. The same was verified with the agreement between TCCA and FORCERT.

1.12.14 Financial Sustainability (G1.12)

Section 2.1.14 of the VCS CCB PD presents an analysis of the financing requirements for carrying out the activities proposed in the project and guaranteeing its execution and sustainability. The analysis identifies the initial investment required by the project, the expenditures, human resources, and sources of financing. This information is consolidated in a flow of funds which will allow to identify relevant project economic information.

A crucial part of the project will be the establishment of a Payment for Ecosystem Services (PES) trust, called the PNG Communities Benefits from Environmental Services Trust (PNG Communities BEST), that will facilitate structured and transparent benefit distribution of revenues from carbon credits sales to the community to finance the priority needs as identified by the Tavolo Community.

Also, through a pre-financing agreement with Dutch electricity company Greenchoice, it has been possible for FORCERT with technical support from Face the Future (FtF) to develop the trust and the group certificate and allow the Tavolo community to become its first beneficiary member. The agreement with Greenchoice provides a sufficiently large income stream for the first four years after the official start of the trust and group certificate, to guarantee the first eight years of annual benefit disbursements to the Tavolo community.

During the site inspection it was discussed with the client and same was cross verified with the signed agreement between FtF, FORCERT and Green Choice with objectives and purpose which clearly defines sustainable land use and protection of forests and natural resources by the Tavolo Community, development of the PNG communities BEST Fund, pre-financed by Green Choice and will be ultimately financed by carbon credits sales in voluntary market.

1.12.15 Grouped Projects

Not applicable as this is not a grouped project.

1.12.16 Land-Use Scenarios without the Project (G2.1)

Alternative land use scenarios in the absence of project activities were described in the VCS PDD Section 3.4 and 3.5.1. Section 3.5.1 lists all credible alternative land use scenarios to the proposed project activity resulting from the additionality analysis.. These scenarios are:

1. Continuation of the pre-project land use large-scale agriculture plantations, oil-palm plantations:

Project activity on the land within the project boundary without being registered as the VCS AFOLU project

- Forest remains forest: Forest is not logged by the SABL sublease holder due to low profitability and communities conserve forest without external funding
- Deforested degraded fallow land: Forest is clear-cut by the SABL sublease holder and the land is abandoned. The deforested land may develop in secondary forest over time
- Subsistence agriculture: Forest is (partially) cleared by the community for subsistence farming, while the SABL is still in place
- SABL and FCA are nullified (in time) by the government of PNG, sustainable land use plan and community conservation area established by the community.

Through the barrier analysis the PP demonstrated that the project faces land tenure security and investment barriers. Only alternative scenario 1 does not face these barriers, whereas the other scenarios are also affected by either the identified land tenure security or investment barrier. The team cross-checked the documentation and references provided by the PP and agree with its interpretation and conclusions.

FORCERT demonstrated that the main agent of deforestation is logging, conversion of land to large scale agricultural plantations and oil palm plantations. New FCA application has already been approved by the ENB PFMC granted to a new company & project developer, Lote-Kakuna LOC and Mekar PNG Ltd. Also, oil-palm plantations have been developed in the adjacent

deforested Sigite-Mukus SABL. This information was crosschecked by the audit team during the on-site inspection and direct interviews with the main stakeholder groups, specifically, project participants, community people and local associations.

1.12.17 Most-Likely Scenario Justification (G2.1)

Within the alternative land use scenarios, agriculture clearcutting under the Mukus Melkoi SABL and naturally grown vegetables) are the uses that do not face any of the barriers identified for the proposed project activity, constituting the most likely land use scenario under the given baseline scenario.

According to the additionality assessment, in particular to the first step of the identification of alternative land use scenarios to the AFOLU activity of the project, alternative land use scenarios were identified with respect to the proposed project activities, and which could be defined as a baseline scenario.

Naturally grown vegetable (food gardens) was identified as feasible scenarios for the project area, considering relevant national or sectoral policies and circumstances, as well as historical land uses, practices and economic trends of the communities in Tavolo. Mostly the livelihood of these communities depends on the natural food items, such as banana, coconut and casava roots.

During on-site audit, the audit team could crosscheck this information related to the most likely land-use scenarios with the local actors involved in the project management, the community local associations and direct beneficiaries of the project activities.

RINA deems the information used by the project developer for the additionality assessment is credible, comes from reliable official/scientific sources and represents the reality of the project area and the expansion area. Thus, the most-likely land-use scenario is justified.

1.12.18 Community and Biodiversity Additionality (G2.2)

It was proven by the PP and in the PDD how laws, regulations and other components of governance constitute a working tool that provides the space for permanent dialogue and the development of coordinated and collective actions. These components establish the institutional and participation framework that starts from the recognition of the real and potential roles that different social groups, institutions and social actors assume in the use and management of their territory.

Traditionally, culturally and spiritually, people are closely connected to their land and to Nature. There are many ancestral stories involving the land and nature, and there were also many customary practices and laws related to the management of land and natural resources. Some of these laws were still known and/or in use and have been incorporated into the current Tavolo Community Conservation Laws.

People's diets are mostly vegetarian, not by culture but through limited availability of animal protein. Fish and (pig) meat are occasional treats, especially during feasts and at times of fishing and hunting. Food gardening is done for own food consumption and to meet traditional customary obligations. Rural communities in PNG very much depend on their natural forest for their survival, well-being and cultural identity. The forests provide food, water, herbal medicine,

materials for housing and materials for traditional ceremonies that confirm their identity & history. The provision of these environmental services is essential for the lives of the present and the future generations.

Due to the lack of basic transport infrastructure and agricultural extension and other small business support services, income generating options for the communities, especially for cash crop production have dropped. The main cash crops in the area are cocoa & kopra, but transport is hard, and costs are very high.

Without-project scenario, the community's ownership and control over their customary land would not be recognized, most of their forest area would be cleared and the community will not benefit from the sustainable management and conservation of forest. The Tavolo Community would remain under threat of deforestation and forest degradation (either under the current SABL, under potential other future land deals without community consent, or other external or internal pressures). With the clearing of forest, much of the existing biodiversity would be lost and many of the identified HCV areas will be compromised.

Considering the results of the additionality analysis, project activities could not be carried out in the absence of the project due to significant financial and institutional barriers that restrict the implementation of forest ecosystem management actions. Furthermore, although the conservation of forest as strategic ecosystems at the national level is required by law, these are not being effectively enforced due to the barriers the governmental institutions find. In terms of the legal framework, public policies and environmental regulations, non-compliance with functions and competencies of entities in charge of environmental management, will generate the illegality in the use of hydrobiological and wildlife resources.

During on-site inspection, it was proven during the interviews with the main stakeholders and direct community beneficiaries, how project's main strategic lines and their designed activities have a great impact in the community and institutional governance, the forest conservation and care activities, or the adoption of alternative livelihood initiatives. This proves the benefits of the project activities and the additionality related to the community and biodiversity aspects of the project area.

Section 4.1.4, 5.4.1 and Table 11 of VCS CCB PD describes the benefits for the community and biodiversity that would not occur in the absence of the Project. The audit team found expressed expected benefits in the long term run as reliable, credible and representative of the potential situation to happen due to project activities.

RINA deems the PP provided a sufficient justification of the additionality of the project activities to the communities and biodiversity aspects of the project.

1.12.19 Stakeholder Access to Project Documents (G3.1)

Section 2.3.1 describes the stakeholders' access to the Project Documents. It is described how all different audiences of interest are able to access the complete documents and monitor reports of the project, through the digital formats stored in the databases provided by email.

Besides, the channels of communication in case the stakeholder's groups have limited or no access to the Internet were also described, hardcopies and all printed copies of the documents and monitoring reports are stored and made available at the headquarters of the project's funders, executors and collaborators. These documents to be made available free of charge to communities upon request by them, with assistance from FORCERT and to get the requested documents to convenient pick-up locations, which can be the FORCERT Head Office in Kimbe, FORCERT East New Britain Provincial Office in Kokopo, or the TCCA Office in Tavolo village.. Also the documentation and process have been discussed with communities and local stakeholder's consultation been conducted from time to time for effective implementation of this project activity.

Besides, section 2.3.2 presents the dissemination channels used by the institutions linked to the project, by the type of action. It also specifies that annual community meetings will be held at the easily accessible TTCA Station, allowing affected stakeholders and observers to attend.

All this information represented in the VCS CCB PD was crosschecked during the on-site inspection, interviews process with the main stakeholders and community members (direct beneficiaries of the project's activities). The audit team found that the information provided in the PDD was credible and representative of the actual process carried out by the PP.

Thus, RINA deems the project proponent have made the project documentation accessible to communities and other stakeholders.

1.12.20 Community Costs, Risks and Benefits (G3.2)

The PD states that since the beginning of the work in the area, the community has been a strategic ally for the success and progress of the activities developed and to be developed. In addition, the project team has generated dialog spaces between the communities, villagers, and organization involved in the project. It was done to enhance the alliance with the communities in order to generate a common knowledge coming from the local knowledge and the technical and scientific knowledge.

Project developer made a presentation and discussion meeting in June 2015 during which a comparison was made between the (potential) benefits from logging and oil palm under a 99-year SABL arrangement and the community conservation related benefits achieved to date. The community developed and presented a timeline of their conservation work. This timeline formed the basis of the calculation of the monetary value of their achieved community conservation related benefits to date.

For the without-project scenario, the community members saw there would be destruction of their forest, rivers and creeks, loss of clean water sources for drinking and washing, irreversible losses of biodiversity for both terrestrial as well as marine environments, including a decrease in animals hunted for food, also leading to the situation where future generations would no longer see or know certain species.

During the site audit the team assessed the community's participation and conducted a holistic stakeholder meeting to understand the actual scenario. The local people, many villagers shared their views on the protection of forests and their life being attached to it. Forcert along- with Tavolo community introduced Community Carbon Forestry (CCF) project in the year 2008.

During the on-site inspection it was very clear from the discussion with the community and the local stakeholders that they are very much aware of the forest's conservation and climate change. Also, the relevant and adequate information has been disseminated to the community and this was verified during the on-site audit and found to be correct.

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

1.12.21 Information to Stakeholders on Validation and Verification Process (G3.3)

During the earlier stakeholder consultation meetings conducted by FORCERT FSC certification and community meetings it was also explained that Project Documents for VCS and CCB standards had to be drafted, and that although most information required under the standards would already be available from the TCCA Management Plan 2010-2029.

During on-site audit and discussion with the community and the project developer it was found that the Tavolo Community was reminded by Forcert at all community visits that the real start of the project would only happen if the VCS+CCB audit would be successful, after which carbon credits will be issued.

There were no additional meetings with stakeholders conducted beyond those described in Section 2.3.6 of the CCB project description. Attendance for meetings was as per invitation from the audit team. The project proponent was not present during meetings with other stakeholders.

The audit team crosschecked during the on-site inspection and interviews with the main stakeholders and community representatives how information of the validation and verification process was provided to the community members. It was found that the community has been properly informed about the validation and verification process.

1.12.22 Site Visit Information and Opportunities to Communicate with Auditor (G3.3)

TCCA committee and the local communities were also informed about the auditor's visit and its relevance for obtaining project validation. As the audit body had not been defined at the time of the consultation, it was highlighted that the community will be informed in advance of the auditor's visit by appropriate means of communication and that in this process, community leaders and Local Level Government and District Development Authority officials. It was also reported that during the visit, the auditor will have the opportunity to interview stakeholders close to the project.

During the site audit, the audit team was able to crosscheck that site visit information and specifications regarding the validation by auditor were provided to the direct beneficiaries, community representatives and other stakeholders involved before the start of audit process. During on-site audit, the Forcert arranged two meetings, one at Tavolo village for the Mukus and Tavolo communities, and one at Lausus village for the Lausus community. During the audit process it was understood that the communities and other stakeholders were informed of the

auditor's site visit, and the relevance of validation for completion of audit process.

1.12.23 Stakeholder Consultations (G3.4)

Section 2.3.7 of the PDD describes the stakeholder consultation process by TCCA and Forcert, community associations (community-based organisations, Office of Climate Change & Development (OCCD), institutional actors, project proponent, and research institutes, the veracity of the local stakeholder consultation was crosschecked during the on-site inspection and direct interviews with the communities and project proponent. RINA checked the evidence of the different meetings about the project as well as the reports of the project proponent, the communication plan, etc. evidence confirms that information provided by the PP is credible and consistent.

RINA deems that the stakeholder consultation practices carried out by the PP ensures the participation of all community groups and other stakeholders in the design and implementation of the project, respecting their values, customs and institution, as well as optimizing community benefits. Based on the evidence provided and the testimonies of community members and representatives directly consulted by the audit team, RINA considers that continuous communication with stakeholders has been properly carried out, directly with communities and other stakeholders or through their legitimate representatives, and that this communication has been effective in allowing stakeholders to influence the project design and implementation. The stakeholder input has been properly documented and it is appropriately reflected in the project's documents.

1.12.24 Stakeholder Consultation Channels (G3.5)

The informative meetings with the communities of Tavolo, Mukus and Lasus about the benefits and responsibilities associated with the formulation and implementation of the project have been carried out by the PP and collaborating entities. These facts were verified during the on-site audit process and the interactions with the diverse stakeholder groups.

The PP provided documented evidence of the formal invitation letters to the socializations and workshops with leaders and representatives of the associations and the community direct beneficiaries. Tavolo, Mukus & Lausus communities were the principal entities responsible of storing said documental evidence. The audit team could crosscheck during the direct interview process how all consultations and participatory processes were carried out directly with the communities and other interested parties or through their legitimate representatives, by means of formal and informal meetings throughout all the phases of the project.

Informational meetings with stakeholders are promoted by the PP through the established channels of communication and the convening process continuously followed (for further detail see sections 2.3.9 and 2.3.10 of the PDD). In addition, evidence of the records of attendance were kept of those attending meetings and other processes developed with the community.

1.12.25 Stakeholder Participation in Decision-Making and Implementation (G3.6)

The stakeholder involvement in project design as well as the stakeholder communication system is described in the PDD. Three measures to enable the effective participation of all communities were identified by the project proponent in the PDD:

the identification of relevant stakeholders who should be invited: before starting the process of calling for any socialization activity, consultation or implementation of activities, the relevant stakeholders to be called are identified considering the list of stakeholders of the project.

the identification of the times and place for the development of the consultation: selection of sites which are in the project area (TCCA Station) and have enough capacity to house those summoned, as well as convenient dates and times for community participation. Schedules and dates are generally flexible and in case of changes, communication mechanisms agreed with the community are used to inform in a timely manner. During long socialization or consultation activities, refreshments or lunches are provided to prevent attendees from having to travel outside of the workspace.

the definition of methods for inviting relevant actors: the media agreed with the communities are used.

All processes of socialization or consultation and participation in project activities were publicly promoted.

Forcert and TCCA, the project collaborators entities summon all actors involved in the activities designed to participate in them, without any preference for culture or gender.

During on-site inspection, the audit team was able to verify the stakeholder's involvement through the different interviews and meetings conducted and through records of different meetings and workshops. Community members demonstrated awareness and consent of the project's activities.

In the opinion of RINA, the communication and consultation plan were sufficient for its purpose and was effectively implemented. All actors are invited to participate without any preference for culture or gender; invitations are open, and participation in meetings is not restricted. The feedback and responses from community members' side have influenced the project implementation mainly in relation to project and implementation.

1.12.26 Anti-Discrimination Assurance (G3.7)

The entities involved in the project, especially FORCERT and TCCA, are in charge of advancing the calls for participation in the different project activities. All the conservation actions developed are previously agreed and discussed with the communities and are framed in the strategic lines proposed in the TCCA plan designed for this area. All community organizations have the same rights to participate in the project. If the development of the activity implies the income of economic resources for the community, each organization receives the

incentive for its participation. This distribution is made in a weighted way, so that each of the members of the organization receives the same benefit. As a measure to ensure that all organizations involved in the design and implementation of the project are not involved or complicit in any form of discrimination, all project partners should TCCA conservation plan.

Forcert has an established equal opportunity and anti-discrimination policy in which all employees have the right to work in a non-discriminatory environment. In Forcert, employment is based solely on merit and qualification and therefore prohibits discrimination based on race, color, national origin or ancestry, religion or creed, sex (including pregnancy, childbirth and related medical conditions), disability (physical or mental), marital status, genetic information, age, sexual orientation, gender identity or expression, medical condition, military service and/or veteran status, or any other characteristic protected by applicable law. Forcert believes that people should have full access to fair employment opportunities.

1.12.27 Feedback and Grievance Redress Procedure (G3.8)

Appendix 3 provided by the PP describes the dispute and complaint handling procedures. Complaints can be submitted by any individual, organisation or company on the work of FORCERT with its partner communities. Formal complaints will only be accepted within the FORCERT dispute resolution process if it can be shown that timely efforts have been made to resolve the dispute through informal means first. Any complaint regarding customary land tenure, customary rights to use the forest, and customary rights to alienate forest resources are to be settled under the Land Dispute Settlement Act. The FORCERT Manager may decide to try to resolve the issue through informal negotiations first, within a 30 days period. He will inform the parties of this decision. If then requested the option of moving to a neutral third party mediation is given. The process for informal resolution will be at the discretion of the Manager. All formal disputes and complaints will be registered, and the responses to them documented in the PNG Communities BEST Dispute & Complaints Registry, and this Registry will be publicly available online, and provided in printed form for community-based stakeholders upon request. . Stakeholders are also pointed to the option of using the Verra Grievance Redress Mechanism for complaints eligible under this mechanism. If a party to the complaint proves it lacks the finances for a possible charge for (part of) the resolution costs, Forcert will forego this charge.

The audit team could review this information during on-site inspection and direct interviews with the main stakeholders involved: Tavolo, Mukus and Lasus 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.

1.12.28 Worker Training (G3.9)

Training is focused on building the management capacity of TCCA (with a particular focus on administration and finance), its Management Committee, the Community Conservation Law Committee, and full- and part-time workers. Special consideration is given to building the capacity of women and youth to enable them to be fully considered and included as management committee members and in the workforce.

Plus, technical training to strengthen governance, achieve a better performance in the activities and be able to provide better support to the users of natural resources in the protected area were planned for technicians working in Tavolo.

Operational Health & Safety training will be conducted for all equipment purchased by and operated under the TCCA.

During the on-site inspection, the audit team from RINA did not detect incompliances with the training for workers by checking the documents provided and interviewing to the workers. Then, the audit team deems that the project fulfills with CCB requirements related to labor relations and all relevant people from the communities have been oriented and training activities are held and planned for the different community member groups, as well as for the main stakeholders.

1.12.29 Community Employment Opportunities (G3.10)

Within the framework of the proposed project activities, opportunities are generated for permanent and long-term employment, as well as temporary employment. The permanent or long-term jobs are designed with the objective coordinating actions within the framework of TCCA developed by FORCERT.

During the site inspection, the audit team assessed the community employment and involvement in the project activity and found that all local work position created or related to the PNG Communities BEST REDD - Tavolo project are managed by the TCCA, and filled by local community members. Regarding equal opportunity, as specified in the FORCERT-TCCA Agreement, a minimum of 30% of all staff positions have to be filled by women.

RINA did not detect any red flags regarding the employment opportunities for community members by checking the documents provided and directly interviewing the workers. The audit team deems that the project fulfills with CCB requirements related to labor relations and gives the same opportunities to all community members who wish to be employed by the project.

1.12.30 Relevant Laws and Regulations Related to Worker's Rights (G3.11)

Within the framework of the project, the staff are from the local community of Tavolo, Mukus and Laus village who participate in the project activities. During the training they received, they are informed of their rights in accordance with national laws and regulations. During the on-site audit the auditor conducted the direct interviews with villagers, and it was confirmed that the worker's right were well informed by FORCERT.

Section 2.3.16 of the PDD presents the relevant laws and regulations relate to the workers' rights. The audit team reviewed that the information provided in the PDD was reliable, correct and in accordance with the VCS and CCB requirements. No evidence of illegalities related to worker's rights or relationship with the project were found by the audit team.

1.12.31 Occupational Safety Assessment (G3.12)

The project proponent identified the risk associated to the project activities and proposed measures to reduce the risk associated with each project activity. The partner organizations held meetings prior to the development of every activity opening space to discuss about the technical issues but also to explore the potential risks and the measures to mitigate it. In addition, measures proposed to minimize risks are designed in such a way that they are aligned with the cultural practices of the community, so that these safety measures are easily accepted and complied with by the communities involved.

A manual on Safety and Health at work was produced by FORCERT which has its own Operational Health & Safety Policy as captured in the FORCERT Staff Manual (Version 4, January 2010, Appendix E).

The audit team could review the project's occupational safety assessment and measures implemented to minimize the risks with the main collaborator entities and the direct beneficiaries (worker community members) working onsite and the safety information transfer to the workers prior every project activity. Thus, RINA deems the project is in compliance with CCB requirements related to the occupational safety.

1.12.32 Project Governance Structures (G4.1)

During the on-site audit process, the governance structure of the project was described by the project proponent management team. The same information is present in section 2.4.1 of the PDD. Also, to provide additional detail in governance structure, the project proponent provided an Operative Plan within PD in section 4.5.8.

The governance structure of the project has three major components:-

FORCERT; Project developer, Overall responsibility for project design and implementation
Carbon credit sales

TCCA; Main beneficiary Carbon credit owner, - Development and maintenance of TCCA, and

Face the Future; Consultants,- Technical support in project design, validation, verification and monitoring Advisory and supporting role in carbon credit sales

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

Forcert organizational structure have PNG Communities BEST Program Team consists of Team Leader, Certification Officer, BEST Program Officer, BEST Admin & Finance Officer. Community Enhancement Program Teams consists of Kokopo Team, Kimbe Team and Madang Team. Then they have social enterprise team, national level program team and admin & finance team support team headed by Manager and he/she represents to Board of Directors.

The TCCA admin Team is responsible for the implementation of all community level project activities and will provide activity progress and financial reports to the TCCA Management Committee on a quarterly basis, and the TCCA Management Committee will report twice a year to all Tavolo, Lausus and Mukus community members during their AGM and other TCCA general meetings.

During the on-site inspection, the validation team(auditor) conducted the meeting with the Forcert and TCCA team and it was found that the project has an adequate governance structure.

1.12.33 Required Technical Skills (G4.2)

Section 2.4.2 of the PDD assess the roles and functions of the main entities involved and collaborating in the project implementation. The following activities skill and capacities were crosschecked during the desk review and on-site audit by having discussion and interviews with the key involved staffs.

The monitoring of carbon stocks from deforestation rates, afforestation and restoration, and greenhouse gas emissions produced or avoided during the project by TCCA/FORCERT/FtF; assurance of the community participation, monitoring of the socioeconomic and biodiversity indicators by FORCERT and Binatang Research Centre (BRC). Technical aspects of the project with respect to legal and juridical mechanisms for the implementation of marine management processes articulation of the project with public policies and regulatory frameworks related to climate change and marine protected areas; monitoring activities; processes and activities for capacity building, training and exchange of community experiences; development of innovative financial sustainability strategies for the project and resource management; and generation of conservation agreements with communities, among others by FORCERT.

The formulation of the project document (PD) and continuous participation in the processes of validation, monitoring and verification of the climate, and community and biodiversity benefits generated by the project by FORCERT, FtF and TCCA.

During on-site inspection and discussion with key staff, it was proven that the team and key staff members had all technical skills of the different entities collaborating in the project. Moreover, the collaborating entities have long working experience in the project area in tasks related to the main project action strategies, being this fact one of the strengths of the project since all the entities are specialists in their area of work and specifically for the project area, forming a multidisciplinary implementation team with professionals covering all the skills and capacities needed to implement the project.

1.12.34 Management Team Experience (G4.2)

Section 2.4.3 of the VCS PD provide the details of the management team experience of all collaborator entities and the project proponent. The audit team verified that all entities have the capable staff with sufficient experience to implement the project. References for all the entities are provided in the PDD.

All entities (FORCERT, Face the Future and Binatang Research Centre) involved are well known conservation which have previous experiences implementing of forest conservation. Thus, the audit team deems the management team has the required experience to implement the project.

1.12.35 Project Management Partnerships/Team Development (G4.2)

FORCERT has contracted the services of Face the Future as the technical consultant for expertise to achieve VCS and CCBS validation and verification. Forcert engaged Binatang Research Centre to develop a simple yet scientifically sound community conservation monitoring system, that can be used to monitor and report on the status of the biodiversity in the project area and be used to assess the impact of the community conservation laws.

With respect to other capacities necessary for project formulation or implementation, no technical or administrative gaps have so far been identified that need to be filled by an entity other than the project participants mentioned in Section 2.4.3 of the PDD.

Besides, the project team has also showed their will to determine the time, resources, and level of participation of any external entities that provide services to the project in accordance with the internal processes.

This information was crosschecked by the audit team with Forcert and FtF representatives as project proponent and also with officers of BRC collaborating in project documentation gathering and elaboration.

1.12.36 Financial Health of Implementing Organization(s) (G4.3)

The project proponent has provided the results of the financial health assessment of the FORCERT has a good fundraising history, having secured more than EUR 6.6 Million from a range of international donors since its inception in 2004. Under its current 2020-2024 Strategic Plan, FORCERT aims to grow from the current 18 to 26-28 full-time staff. At present, FORCERT has a pre-financing agreement with the Dutch electricity company Greenchoice, to which Face the Future is also a party. Also, Greenchoice has agreed to extend its financial support to cover the audit costs for the combined VCS and CCBS validation and verification.

For this project there is an increasing interest from carbon credit buyers and international project developers, to provide pre-financing support to the PNG Communities BEST Program.

Thus, the organization has ensured that adequate financial support over the project lifetime.

1.12.37 Avoidance of Corruption and Other Unethical Behavior (G4.3)

The project proponent has an Anti-Bribery and Anti-corruption Policy which were shared with and during the on-site audit reviewed by the audit team and it was found that FORCERT works according to its Values & Principles as described in its Strategic Plan 2020-2024 and the Code of Ethics captured in both its Staff contracts as well as the FORCERT Staff Manual (V4, Jan 2010).

Both FORCERT's PNG Communities BEST Program accounts (as well as FORCERT's overall organizational accounts) and TTCA accounts will be audited on an annual basis by a registered national accountant.

During the on-site audit it was verified by the audit team that the TTCA Management Plan 2021-2030 has a number of objectives of their Association that deal with avoiding corruption, bribery, favouritism, etc. and these objectives are in place.

FORCERT has been recognised by the World Fair Trade Organisation (WFTO) as a Fair Trade Support Organisation, complying with the global standards for Fair Trade Organisations, since 2009.

The audit team did not find any evidence that the project proponent and any of the other entities involved in project design and implementation are involved in or are complicit in any form of corruption.

1.12.38 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)

No commercially sensitive information was presented in the PDD.

1.12.39 Statutory and Customary Property Rights (G5.1)

Ownership and control of land, soil, and resources

The clans of the Tavolo Community hold the customary land ownership over the total area of 21,164 ha, out of which 84% is classified as forest cover in the PNGFA Forest Basemap 2012.

Customary ownership of land in PNG is recognized in the Constitution of the Independent State of Papua New Guinea (1975) under the Division 3 Basic Rights in Section 53 (Protection from unjust deprivation of property) subject to Section 54 (Special provision in relation to certain lands).

Rights of use

During onsite audit it was confirmed by the PP that Section 54 (Special provision in relation to certain lands) is the Land Act 1996 Section 132. Disposal of Customary Land that says a customary landowner has no power to sell, lease or otherwise dispose of customary land or customary rights otherwise than to citizens in accordance with custom, and a contract or agreement made by him to do so is void.

The land area of the Tavolo Community is currently officially still under the Rera Special Agricultural Business Lease (SABL), which was established under Subsection (2) of Section 11 of the Lands Act 1996. This has put all customary land within the SABL area under a 99-year State Lease, with the land leased back to the Rera Land Owner Company (LOC).

With discussion with Forcert and Tavolo Community, it was found that they have never recognized the validity of the Rera SABL, and several community members testified under oath about this during the Commission of Inquiry into the SABLs held in 2014, but no report was ever submitted by the Commissioner that investigated the Rera SABL to the Government. A second inquiry into non-reported SABLs was done by the Lands Ministerial SABL Investigation Committee, which included the Rera SABL. The conclusions and recommendations from this second inquiry are yet to be published and implemented. However, The Tavolo Community has signed a Conservation Deed in 2019 to obtain legal protection for their sustainable land use plan and community conservation laws, and FORCERT and the Tavolo Community have received legal clearance from the State Solicitor's Office for the PNG Communities BEST Program membership agreement between TCCA and FORCERT, which confirms recognition of the signed Tavolo Community Conservation Deed within the Rera SABL area. RINA has reconfirmed the legal clearance for the Tavolo Project with the CCDA in June 2024.

With support from FORCERT, the Tavolo Community developed and mapped their own Sustainable Land Use Plan, depicted in Figure 4 in section 2.1.5. of the VCS PD.

The project design fulfils the laws identified in relation with the project statutory and customary property rights, as it was checked during on-site audit by discussion and conducting the interviews with Forcert and Tavolo Community. Thus, RINA deems that project complies with applicable laws, statues, and other regulatory frameworks in this regard.

1.12.40 Recognition of Property Rights (G5.1)

During on-site audit, it was assessed by the audit team regarding the recognition of property rights that within the project boundary the property rights are recognized, respected and strengthened by the project. The Sustainable Land Use Plan, delineation of the project area and Community Conservation Laws were developed with full participation of the Tavolo Community. The signing of the Conservation Deed re-establishes the community's customary landownership rights within the SABL area.

1.12.41 Free, Prior and Informed Consent (G5.2)

The audit team found no evidence that the project will invade private property, community property or government property at any time.

During the on-site interviewing process, community members already involved in the project showed that they were informed about forest conservation in Tavolo region and the Tavolo Community never gave their consent for their land to be included in the Mukus-Melkoi SABL, and they were aware of the rights of use that can be authorized.

Based on the information provided with the PDD and gathered from authorities and the PP, RINA can confirm that the project does not lead to the involuntary removal or relocation or property rights holders from their lands or territories and that the project protects the rights of indigenous peoples, communities and other stakeholders in accordance with the Climate, Community & Biodiversity Standards.

1.12.42 Property Rights Protection (G5.3)

Project activities do not at any time 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 (see previous section above). Also, during on-site audit it was confirmed by discussion with PP, Forcert and local community that there will be no relocation of property right holders from their lands or territories.

1.12.43 Illegal Activity Identification (G5.4)

Section 2.5.5. of the VCS PD describes the scenario of illegal activities. Illegal activities that could affect the project's impact can operate at two levels: institutional through attempts by large-scale logging and agricultural companies, working with corrupt Land Owner Companies and government officials to access the Tavolo Community's land and natural resources, and at the community level through non-compliance with the Tavolo Community's Sustainable Land Use Plan and Community Conservation Laws by both community members and members of neighbouring communities.

Measures to reduce these activities so that the project benefits are not decreased or derived from illegal activities were proposed for the identified illegal activities.

The information in the PDD was crosschecked with the community members and the project collaborating entities. The audit team found no evidence that the project benefits or will benefit from illegal activities.

It was assessed during on-site audit and found that no evidence was found that the project does consider any benefit from illegal activities.

1.12.44 Ongoing Disputes (G5.5)

The Tavolo Project Area is included in the 68,300 ha. Mukus-Melkoi SABL. This SABL has been the topic of two official government investigations in 2011-2012 and 2014. In 2014 the PNG Government made the decision to nullify all SABLs found to be established in an illegal manner, but to date it has not implemented this decision. The East New Britain Provincial Forest Management Committee (ENB PFMC) in November 2019 issued a FCA to logging company Mekar (PNG) Limited for clearfelling of forest and eucalyptus and cacao plantation establishment, based on the Kakuna-Lote LOC claiming to hold the title to the Mukus-Melkoi SABL.

Following the example of other customary landowning communities, TCCA has taken Kakuna-Lote and Mekar (PNG) to court to get the FCA and underlying SABL nullified. Mr. George Akia, Akia & Associates, lawyer for TCCA confirms that the results of the two government investigations clearly point to the illegality of the Mukus-Melkoi SABL establishment process, and that the recommendation is for it to be nullified.

The challenge of the SABL and FCA in court is part of the project activities, and only because of the expected income from VCU sales, TCCA has been able to engage a lawyer and go to court to get the FCA and underlying SABL nullified. The PP has clarified and demonstrated that the project activities related to the SABL and FCA nullification do not influence any unresolved dispute, but rather that the Tavolo Community needs the project's support in this in order to be able to validate and protect their customary rights, including in the courts.

A court order to stay the FCA until the end of TCCA's court case to get the FCA and SABL nullified, was obtained on 20-10-2022.

This issue will be considered in upcoming verification events.

There is a dispute over the Silang area, in the North-West corner of the SLUP area, for which a mediation process was started with one meeting held led by a land mediator, with the dispute settled in favour of TCCA in July 2021.

This aspect was pointed out as a Forward Action Request, to consider in upcoming verification events.

1.12.45 National and Local Laws (G5.6)

Section 2.5.7 and Appendix 4 describes the national and regional laws and regulations in PNG that are relevant to project activities.

Laws and compliances related to project activity such as PNG Constitution, National Forest Policy, Forest Act, PNG Logging Code of Practice, Environment Act 2000, Conservation Act, Health and Safety were listed Appendix 4.

Other International laws such Convention on Biological Diversity, ILO Conventions, and the Sustainable Development goals were also considered during the project design.

The legal aspects were reviewed during on-site audit and direct interviews with the project management team and other stakeholders. Thus, RINA deems the national and regional laws and regulations related to the project activities were taken into consideration for the project design and presented in the PDD as per VCS and CCB requirements.

1.12.46 Approvals (G5.7)

The project has the approval of the appropriate authorities, including formal and traditional authorities required by the communities. With respect to community authorities, these were included in all stages of project design, including decision making on the activities and training to be carried out, on benefit sharing, and on governance and implementation structures.

Legal clearance from the State Solicitor's Office for the final draft PNG Communities BEST Program membership agreement between FORCERT and TCCA was received on 15

November 2021 (Appendix 5). The legal clearance received from the State Solicitor's Office constitutes a recognition of the customary ownership rights of the TCCA member clans through their Conservation Deed signing over their SLUP area, as located within the Mukus-Melkoi SABL. This allows the project to go ahead, and implement the nullification of the SABL and FCA through the national court process as one of its key project activities.

The various agreements signed between FORCERT and Tavolo Community, are evidence that the project is approved by the community authorities.

1.12.47 Project Ownership (G5.8)

Considering the history of the project area in relation to land ownership and land tenure, it was clarified in previous sections of this document how Tavolo Community through the establishment of their legal representative entity the Tavolo Community Conservation Association (TCCA) is the competent administrative entity for the project area, as well as Forcert will be the competent entity in its area of operation (jurisdiction) for the higher-level management of the project and VCU sales. The PNG Communities BEST Program Membership Agreement that was signed in November 2021 between TCCA and Forcert and is annexed to the VCS PD, clearly and sufficiently specifies how the project will be implemented and managed, and what the rights, responsibilities and obligations of the two parties are under the project.

It was impossible for the audit team to meet with the Kakuna Lote Land Owner Company, logging company Mekar (PNG) Ltd, or the Chairperson of the National Forest Board, due to the FCA and SABL case being on foot in court, with a stay order placed on the FCA until completion of the court case. These are the defendants in the court case, and they are aware that it is only because of the (pre-finance) income from their VCS-CCB project, TCCA was able to hire a lawyer and take the matter to court.

There was no need to interview the authorities that grant REDD+ projects regarding project legality and ownership is evidenced through the documents provided by the PP, i.e., the legal clearance from the State Solicitor's Office and Moratorium exemption letter from the CCDA Managing Director.

Tavolo Community has put their whole Sustainable Land Use Plan area under a Conservation Deed, which was signed in November 2019. Additional Tavolo has submitted an application for the extension of the present Wildlife Management Area (WMA) covering only 1,500ha of their LUUP area, to cover the whole area, with the Conservation & Environmental Protection Authority (CEPA).

The audit team has assessed the situation of the current FCA and SABL over the project area against the Tavolo Conservation Deed, the Project Agreement signed between TCCA and FORCERT, the legal clearance by the State Solicitor's Office, and the Exemption letter for the project by the CCDA Managing Director. The legal clearance and exemption letter are from the relevant highest authorities. They confirm project ownership for TCCA and Forcert, and the project agreement between TCCA and Forcert clarifies and specifies Forcert's position as the project owner.

The VVB was shown a copy of the National Executive Council (NEC) decision 184/2014, based on the COI reports, with the decision to nullify all illegally issued SABLs investigated, and for the Lands Minister to organise re-investigation of the non-reported SABLs.

The VVB was informed by Mr. George Akia, of Akia & Associates, TCCA's lawyer in his letter dated 7 June 2024, that;

the Mukus-Melkoi SABL was investigated but was one of the non-reported SABLs under the 3rd Commissioner Mr. Jerewai, whom did not submit his report to the NEC. The VVB was shown a copy of the COI Hearing transcripts from Mr. Jerewai's hearing of the Mukus-Melkoi SABL to confirm this investigation did take place.

the Mukus-Melkoi SABL was re-investigated by the Land's Minister SABL Investigation Committee, established as per the above-mentioned NEC decision, and

as part of the SABL-FCA national court proceedings OS (JR) No 107 of 2022, an official request has been made to the Department of Lands & Physical Planning to release a copy of this report.

The VVB was shown a list compiled by the legal expert of a FORCERT partner NGO of 7 SABL court cases, involving a total of 9 SABLs taken out by customary landowners to get their SABLs nullified. The VVB was also shown a copy of a National Newspaper article dated 20-01-2022 announcing nullification of 20 SABLs from the 70 reported on by the SABL COI. Hence this announcement shows that apparently since the NEC decision in 2014 till 2022, no SABLs were actually nullified. No list of names for the 20 SABLs was released. FORCERT informed the VVB it had followed up with Lands Department to try get this list of names for the 20 SABLs, but was not successful.

The VVB obtained a legal opinion from Mr. George Akia, of Akia & Associates in a letter dated 5 June 2024, TCCA's lawyer regarding the potential risks that the SABL Mukus-Melkoj will not be nullified, and the conclusion of the legal opinion is that the prospect of DLPP and the National Court nullifying and cancelling the SABL is 100%, and that there are no potential implications for the ownership of the PNG Communities BEST REDD Tavolo Project or for any VCU's issued for the verification period.

The project adheres to Section 3.18.17 of the *VCS Standard v4.4* as the court case to nullify the FCA and SABL will pacify and resolve the long-outstanding matter of the illegally issued SABL, with the project enabling implementation of the results and recommendations of two official Government investigations into the Mukus-Melkoi SABL.

Stakeholder engagement with all communities living in the project area was assessed through on-site interviews with male and female representatives of the Mukus, Tavolo and Lausus communities, and through confirmation of the resolution of the dispute with the Kakuna Tribe members living at Simi. The updated CCB PD v1.2 confirms in Section 2.5.6 that the revised TCCA Standard Operating Procedures now include the Kakuna Tribe members that received user rights over the Silang part of the Tavolo project area, as project beneficiaries for the Education Funds, while their inclusion in other project benefits is still under discussion by the TCCA Management Committee. Their clan representatives have now also been included in the Community Conservation Committee.

1.12.48 Management of Double Counting Risk (G5.9)

The audit team did not find any evidence of the project receiving any type of environmental or social credit, nor certificates related to GHG emission reduction or renewable energy.

The reduction or removal of emissions as a result of the implementation of activities this project will not be used to meet the emission reduction targets of any other REDD program or mechanism.

In addition, the project is totally independent of any other carbon project scheme being developed in PNG; therefore, there has been no double counting

1.12.49 Emissions Trading Programs and Other Binding Limits

Since the project will not reduce GHG emissions under any emission trading program or any other mechanism that provides for the granting of GHG transactions, there is no requirement to provide evidence that the GHG emission reductions generated by the project will be accounted for under the program or mechanism.

1.12.50 Other Forms of Environmental Credit

The project has not applied for or received any other form of GHG-related environmental credit, including renewable energy certificates and this has been verified during the on-site audit.

1.12.51 Participation under Other GHG Programs

The project has not registered nor is it seeking to register under any other GHG program. This has been verified from VCS and CDM portal.

1.12.52 Projects Rejected by Other GHG Programs

The project has not been rejected by any GHG program.

1.12.53 Double Counting (G5.9)

During the certification process, the project was registered in the registry authorized by VCS and CCB. So that the accounts of the carbon credits generated can be kept in a correct manner, due custody and control of the tradable credits will be maintained, and there will be clear reports on the deposit or withdrawal of the credits. This will guarantee the elimination of the risk of double counting.

FORCERT will comply with the requirements under the CCMA (2021 Amended) regarding registration of its VCU's in a national carbon credit registry to avoid any double counting. Regulations under the CCMA, based on the National REDD+ Development Guidelines, are in preparation on nesting of voluntary carbon market projects within a national level REDD+ implementation system.

The emission reductions of the project will thus not be counted more than once to demonstrate compliance with the same or several GHG mitigation goals, nor will it be used to obtain remunerations, benefits or incentives more than once, nor will it be verified, certified or accredited through the implementation of more than one mitigation initiative.

1.1. Climate

1.13.1 Title and Reference

Provide the title and reference of the applied methodology and any tools. Note that the methodology and tools, and the specific versions of them applied by the project, must be valid at the time of validation.

VM0007 REDD+ Methodology Framework (REDD-MF) version 1.6 ([VM0007 REDD+](#)

Methodology Framework (REDD+MF), v1.6 - Verra)

The modules used for the estimation of the project emission reductions according to the type of activity were:

Carbon stock modules:

- VMD0001 Estimation of carbon stocks in the above- and belowground biomass in live tree and non-tree pools (CP-AB), v1.1
- VMD0005 Estimation of carbon stocks in the long-term wood products pool (CP-W), v1.1

Baseline modules:

- VMD0006 Estimation of baseline carbon stock changes and greenhouse gas emissions from planned deforestation and planned degradation (BL-PL), v1.2

Monitoring modules:

- VMD0015 Methods for monitoring of greenhouse gas emissions and removals (M-MON), v2.1

Leakage modules:

- VMD0009 Estimation of emissions from activity shifting for avoided planned deforestation (LK-ASP), v1.2
- VMD0011 Estimation of emissions from market effects (LK-ME), v1.0

Other modules:

- CDM Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities (T-ADD), v1
- VCS AFOLU Non-Permanence Risk Tool, v3.3 (T-BAR)
- VMD0013 Estimation of greenhouse gas emissions from biomass and peat burning (E-BPB), v1.1
- VMD0016 Methods for stratification of the project area (X-STR), v1.2
- VMD0017 Estimation of uncertainty for REDD project activities (X-UNC), v2.2

CDM Tool for testing significance of GHG emissions in A/R CDM project activities (T-SIG), v1

1.13.2 Applicability

This methodology provides a set of methodological modules for REDD. The modules, when used together, quantify reductions and removals due to avoided deforestation and forest degradation. This methodology is applicable to forest lands, forested wetlands, and forested peatlands susceptible to deforestation or degradation in the absence of project activities. The methodology includes a module for activities that reduce emissions from forest degradation

caused by firewood extraction. The methodology also includes a module for activities that include forest regeneration.

PDD Section 3.2 assess the application of the methodology chosen. It was evaluated in order to determine their potential use to certify mitigation results associated with the expected emission reductions by the implementation of project activities.

The general scope of the methodology adjusts in general terms to the conditions and characteristics of the project. Section 3.2 of the PDD provides insights of the analysis carried out to demonstrate the applicability conditions for the VM0007 Methodology attending to the VCS VM0007 methodology criteria. For all type of activities applicability was adequately demonstrated.

The VCS PDD states all evidence used to demonstrate each condition of the applicable methodology. Complete explanations are included in section 3.1 of the PDD. The assessment was carried out for each applicability criterion and included. In opinion of RINA, the evidence and explanations confirm the fulfilment of the project with the methodology.

The project addresses each applicability condition of the VM0007 methodology in section 3.2 of the VCS Project Description. By complying with each applicability condition, the project qualifies as Avoided Planned Deforestation Project under VM0007.

RINA, based on records provided including spreadsheets calculations of the emissions reductions, has verified that applicability conditions of the methodology and the modules used are in compliance.

Below are listed applicability conditions of methodologies, modules and tools and the conclusion drawn from RINA:

Applicability Conditions	Assessment and conclusion
VM0007 (REDD-MF)	
1. Land in the project area has qualified as forest for at least the 10 years prior to the project start date.	As verified through satellite imagery inspection, the project area was forested for at least 10 years prior the project start date.
2. Where land within the project area is peatland or tidal wetlands and emissions from the SOC pool are deemed significant, the relevant WRC modules are applied alongside other relevant modules	The project area does not include peatlands or wetlands ecosystem as verified via satellite imagery and field visit.
3. Baseline deforestation in the project area falls within either of the following categories: a) Unplanned deforestation (AUDef) b) Planned deforestation (APDef)	The baseline deforestation in the project falls under the category APDef as verified by the availability of deforestation plan.
4. Avoiding planned deforestation activities are applicable under the following condition: where conversion of forest lands to a deforested condition are legally permitted	The government of Papua New Guinea allows the deforestation of forested land under specific licenses and/or leases.
A/R CDM (T-ADD)	
Project activities shall not lead to violation of any applicable law even if the law is not enforced	The project activities do not collide with any existing law emanated by the government of Papua New Guinea.
VMD0006 (BL-PL)	
The module is applicable for estimating the baseline emissions on forest lands (usually privately or government owned) that are legally authorized and documented to be converted to non-forest land.	The project area is privately owned by the local community and legally authorized and documented proof of planned land conversion to non-forest is made available by the project proponent.
VMD0001 (CP-AB)	
1. This module is applicable to all forest types and age classes. Inclusion of the aboveground tree biomass pool as part of the project boundary is mandatory as per the framework module REDD-MF.	Aboveground tree biomass pool is included as main project boundary component according to the requirements.
2. Non-tree aboveground biomass must be included as part of the project boundary if the following applicability criteria are met (per framework module REDD-MF):	Biomass stocks of non-tree aboveground biomass pool does not change as result of deforestation in the baseline scenario or forest protection in the project scenario. Both scenarios include the

- Stocks of non-tree aboveground biomass are greater in the baseline than in the project scenario, - and, Non-tree aboveground biomass is determined to be significant (using the T-SIG module).	presence of trees, thus aboveground tree biomass is the prevailing pool addressed by the project proponent.
3. Belowground (tree and non-tree) biomass are not required for inclusion in the project boundary because omission is conservative	As quantified by the project proponent, belowground tree biomass is included in the project as it represents an important biomass pool
VMD0005 (CP-W)	
This module is applicable to all cases where wood is harvested for conversion to wood products for commercial markets, for all forest types and age classes.	Harvesting of wood products is expected to occur at a large scale in the baseline scenario. Therefore the project proponent included this carbon pool.
VMD0009 (LK-ASP)	
1. The module is applicable for estimating the leakage emissions due to activity shifting from forest lands that are legally authorized and documented to be converted to non-forest land, including activity shifting to forested wetland that is drained or degraded as a consequence of project implementation. The module is also applicable for estimating the leakage emissions due to activity shifting from non-forested wetlands that are legally authorized and documented to be converted and degraded. Under these situations, displacement of baseline activities can be controlled and measured directly by monitoring the baseline deforestation or wetland degradation agents or class of agents.	The forested land designated by the project proponent is clearly identified in the plan of the agent of deforestation as land to be clear felled.
2. This tool must be used for projects in areas where planned deforestation happens on forested wetlands, regardless of the absence of wetland within the project boundaries.	There are no forested wetlands in the project area as verified via Global Forest Watch and field visit.
3. The module is mandatory if Module BL-PL has been used to define the baseline, and the applicability conditions in Module BL-PL must be complied with in full.	Module BL-PL has been used by the project proponent. The applicability conditions of the module are met (see above).
VMD0011 (LK-ME)	
This module is applicable for calculating market-effects leakage from projects that are anticipated to reduce levels of wood harvest substantially and permanently. When project activities result in reductions in wood harvest, it is likely that production could shift to other areas of the country to compensate for the reduction, including activity shifting to forested peatland that is drained as a consequence of project implementation. This tool shall be used in countries where wood harvest happens on forested peatland regardless of the absence of peatland within the project boundary.	The project is anticipated to reduce the levels of wood harvest substantially and permanently. Thus, the module is correctly applied by the project proponent.

VMD0013 (E-BPB)	
This module is applicable to REDD project activities with emissions from biomass burning and REDD-WRC project activities with emissions from biomass and/or peat burning. This module is also applicable to RWE and ARR-RWE project activities with emissions from peat burning.	The project proponent excludes GHG emissions from biomass burning from the considered GHG pool. This is accepted as it represents a conservative approach given biomass burning will occur more frequently and likely in the baseline scenario compared to the project scenario.
VMD0015 (M-REDD)	
Strata as defined in the relevant baseline modules are fixed and may not be changed without baseline revision. The module is mandatory for REDD, CIW-REDD, RWE-REDD and stand-alone CIW project activities. Where selective logging is taking place in the project case: • Emissions from logging may be omitted if it can be demonstrated the emissions are <i>de minimis</i> using tool T-SIG or Appendix 1 of REDD-MF. • If emissions from logging are not omitted as <i>de minimis</i>, logging may only take place within forest management areas that possess and maintain a Forest Stewardship Council (FSC) certificate for the years when the selective logging occurs. • Logging operations may only conduct selective logging that maintains a land cover that meets the definition of forest within the project boundary. • All trees cut for timber extraction during logging operations must have a DBH greater than 30 cm. • During logging operations, only the bole/log of the felled tree may be removed. The top/crown of the tree must remain within the forested area. • The logging practices cannot include the piling and/or burning of logging slash • Volume of timber harvested must be measured and monitored.	The module is applied as mandated by VM0007 REDD. Selective logging takes place in the project case in the form of small-scale logging from local communities as verifiable on the field. The project proponent correctly used tool T-SIG to demonstrate that the emission from selective logging by communities are <i>de minimis</i>.
VMD0016 (X-STR)	
Any module referencing strata <i>i</i> must be used in combination with this module. In case of REDD, aboveground biomass stratification is only used for pre-deforestation forest classes, and strata are the same in the baseline and the project scenario. Post-deforestation land use is not stratified. Instead, average post-deforestation stock values (e.g., simple or historical area-weighted approaches are used, as per Module BL-UP). For peatland rewetting and conservation project activities this module must be used to delineate	The project proponent correctly used the module by applying the same stratification for pre-deforestation aboveground tree biomass in the project and baseline scenario. Post-deforestation land-use has been not stratified

non-peat versus peat and to stratify the peat according to peat depth and soil emission characteristics, unless it can be demonstrated that the expected emissions from the soil organic carbon pool or change in the soil organic carbon pool in the project scenario is de minimis. In the case of WRC project activities, the project boundary must be designed such that the negative effect of drainage activities that occur outside the project area on the project GHG benefits are minimized.	
VMD0017 (X-UNC)	
This module is mandatory when using methodology REDD+ MF. It is applicable for estimating the uncertainty of estimates of emissions and removals of CO₂-e generated from REDD and WRC project activities. The module focuses on the following sources of uncertainty: - Determination of rates of deforestation and degradation - Uncertainty associated with estimation of stocks in carbon pools and changes in carbon stocks - Uncertainty associated with estimation of peat emissions - Uncertainty in assessment of project emissions Where an uncertainty value is not known or cannot be simply calculated, a project must justify that it is using an indisputably conservative number and an uncertainty of 0% may be used for this component.	The module is applied by the project proponent to quantify uncertainty for carbon stock change in baseline scenario, monitoring of rates of deforestation, and in the quantification of project emissions. The module is then applied correctly.
A/R CDM (T-SIG)	
The tool shall be used in the application of an A/R CDM approved methodology to an A/R CDM project activity: - To determine which decreases in carbon pools and increases in emissions of the greenhouse gases measured in CO₂ equivalents that result from the implementation of the A/R project activity, are insignificant and can be neglected. - To ensure that it is valid to neglect decreases in carbon pools and increases in GHG emissions by sources stated as being insignificant in the applicability conditions of an A/R CDM methodology	The tool is used in accordance with VMD0015 to identify emissions from selective logging <i>de minimis</i> (see above).

1.13.3 Project Boundary

At the project start date, the project area must include only forest land. Landsat images, KML

files and coordinates were provided to the audit team and confirmed that project area is forest as defined by the national definition. Project boundaries were selected following the methodological guidelines of methodology VM0007 in Section 5.1 and the BL-UP module.

The PDD Section 3.3.1 presents the stocks that were considered in the estimate of the net emissions reduction due to the REDD activities.

The carbon stocks included in the baseline and project scenarios of the REDD project activities were the above-ground tree biomass (Aboveground non-tree biomass conservatively excluded) and below ground tree biomass included in the pool and calculated based on the above ground tree biomass. Soil carbon is excluded conservatively from the carbon pool. Dead wood, litter and biomass burning is excluded from the pool. Harvested wood is conservatively included since the carbon storage in the baseline scenario is likely to be a significant pool since large scale deforestation and exportation of timber is expected in the baseline.

Combustion of fossil fuels and fertilizers have been conservatively excluded as there is no such use of products and the same was verified during the site audit. To identify the carbon reservoirs mandatory and optional for the proposed project the methodological framework and VCS Standard requirements were used. The project addresses the establishment of spatial, temporal, and gaseous boundaries to meet VCS requirements for the REDD project category.

The validation team found that mandatory and optional pools in this project are appropriate for the selected activities. Significant pools, sinks, and reservoirs accounted for are in compliance with the VCS requirements and are appropriately justified for the project.

The assessment of the carbon pools and the GHG emission sources included in or excluded for the Tavolo REDD Project activity is shown in Tables below:

Table 1 - Assessment of Carbon Pools

Carbon Pool	Included by project	Assessment
Aboveground tree biomass	Yes	Mandatory pool
Aboveground non-tree biomass	No	Justified, conservative to exclude
Belowground tree biomass	Yes	Justified, standard pool linked with AGB pool
Soil Carbon	No	Justified, conservative to exclude
Dead Wood	No	Justified, conservative to exclude
Harvested Wood Products	Yes	Justified, conservative to include
Litter	No	Justified, conservative to exclude
Biomass burning	No	Justified, conservative to exclude
Combustion of fossil fuels	No	Justified, conservative to exclude
Use of fertilizers	No	Justified, conservative to exclude

1.13.4 Baseline Scenario

The Tavolo Project Area is currently under the Mukus-Melkoi SABL over a total area of 68,300 ha which was issued in August 2008 to a landowner company called Rera Holdings Ltd for a period of 99 years. This has been done without the FPIC from the Tavolo Community who hold the customary rights over a large part of the land covered by the SABL.

The rationale for the most likely land-use scenarios in the project area is presented in Section 3.4.1 and 3.4.2 of the VCS PD. The description of the process followed to identify the baseline scenario and demonstrate additionality was presented in Section 3.4.2, 3.5.1, 3.5.2, 3.5.3 and 3.5.4 of the VCS PDD.

In the absence this project activity documented threat for deforestation, leading to issuance of a Forest Clearing Authority (FCA) by the PNGFA, conversion of forest to agriculture (including plantations) and forest clearing and subsequent agricultural development or forest plantation.

The audit team found assumptions and data used in the identification of the baseline scenario to be deemed reasonable and conservative, are justified appropriately and in concordance with the used methodology's (VM0007 REDD+ Methodology) guidelines. During the on-site audit it was cross checked with the main stakeholders and community members representatives as presented in the PDD and with document supporting evidence and this was the ground reality found to correctly mentioned in the PDD and found that the baseline scenario was adequate. Relevant national and regional policies and circumstances have been considered and are listed in the project description, information which was also crosschecked during the on-site meetings and discussion with the project management team. Thus, RINA deems, the procedures for identifying the baseline scenario have been correctly followed and the identified scenario reasonably represents what would have occurred in the absence of the project.

1.13.5 Additionality

The additionality of the project was demonstrated in Section 3.5.1-3.5.4 of the VCS PDD, in accordance with the requirements of VM0007 REDD+ Methodology Framework. The additionality of the project's REDD activity was assessed using the "VT0001 Tool For The Demonstration And Assessment Of Additionality In VCS Agriculture, Forestry And Other Land Use (AFOLU) Project Activities" (T-ADD)". The use of selected tool was justified by the following two aspects:

to identify credible alternative land use scenarios and evaluate both the alternatives and the proposed project scenarios and to demonstrate the additionality of the project

The baseline scenario selection was made from a gradual approach consistent with the determination of the additionality of project activities

A summary of the procedure was presented in Section 3.5.1 of the PDD. The audit team deems the steps followed to assess the additionality of the project stick to the procedure set out in the selected tool correctly and precisely. The steps of the CDM tool were applied and appropriately developed and justified in the PD. As conclusion, the baseline scenario in the project area is the continuation of the pre-project situation.

At first step (step 0). Preliminary selection based on the start date of the project activity, after December 31, 1999 but prior to the date of registration.

Secondly (step 1) the Project proponent correctly identified six credible and realistic alternative land use scenarios:

1. Continuation of the pre-project land use / Planned large scale agricultural project on community land: Forest will be clear-cut by the SABL sublease holder and a large-scale agricultural project is established.
2. Project activity on the land within the project boundary performed without being registered as the VCS AFOLU project: SABL and FCA are cancelled as a result of a lawsuit by the Tavolo Community (using their own means) and sustainable land use plan and community conservation area established by the community.
3. Forest remains forest: Forest is not logged by the SABL sublease holder (e.g. due to low profit and high investment costs) and communities conserve forest without external funding support.
4. Deforested degraded fallow land: Forest is clear-cut by the SABL sublease holder and

the land is abandoned. The deforested land may develop in secondary forest over time.

5. Subsistence agriculture: Forest is (partially) cleared by the community for subsistence farming, while the SABL is still in place.
6. SABL and FCA are nullified (in time) by the government of PNG and sustainable land use plan and community conservation area established by the community.

Additional information was provided by the project proponent, to demonstrate that the government of PNG does not enforce SABL and FCA nullification and the successes that some communities had to cancel SABLs on their land as well as the challenges that they face in this process.

Then, the consistency of the alternative land use scenarios to the proposed project activity with the VCS, with applicable laws and mandatory regulations was assessed maintaining scenarios 1,2,3 and 6.

In third place (step 2), the project proponent carried out an investment analysis. Using the simple cost-analysis (Option I) the project proponents demonstrate that no financial benefits other than VCS related income are expected. Without the financial benefits from the VCS VCU sales, FORCERT and the Tavolo community is not able to implement the project, nor implement the Community livelihood development- and benefit sharing activities.

In fourth place (step 2) the project proponent carried out an analysis of the barriers found. By the identification of the barriers that prevent the execution of the proposed project activity as: financial and tenure security barriers. Then showed that the barriers identified do not prevent the implementation of at least one of the alternative land use scenarios (except the proposed project activity). This resulted in the identification of one remaining alternative land use scenario that does not present any of the barriers identified in Sub-Step 3a and therefore can be considered as the project's baseline.

In fourth place (step 4) the project proponent analyzed the common practice analysis. Resulting that this is not a common practice for local communities in PNG to protect forest for financial return, in the absence of carbon finance. Regarding the recent legal actions by local land owners that have thus far successfully halted 4 SABL contracts, the goal of these communities was to regain their land rights, not necessarily to establish a protected forest area.

RINA reviewed the following evidence provided by the Project Proponent:

ActNow, 2015. PNG: Court rulings confirm SABLs null and void; an article published on www.farmlandgrab.org; 27 Aug 2015; <https://farmlandgrab.org/25259>

DDLL Mukus-Melkoi Project Proposal. Included in VCS PD as Appendix 2

Filer C., 2012. Why green grabs don't work in Papua New Guinea, Journal of Peasant Studies.

Filer C., et al, 2017. Kastom, Property and Ideology, Land Transformations in Melanesia. <https://library.oapen.org/bitstream/handle/20.500.12657/31420/628310.pdf>

Filer C., 2019. Presentation PNG Forest Summit 2019

Gabriel et al., 2017. Oil Palm Development and Large-Scale Land Acquisitions in Papua New Guinea

Global Witness. 2014. Briefing. The people and forests of Papua New Guinea under threat: the government's failed response to the largest land grab in modern history

https://www.globalwitness.org/documents/10526/png_brief.pdf

Global Witness, 2017. Stained Trade, How US imports of exotic flooring from China risk driving the theft of indigenous land and deforestation in Papua New Guinea

Greenpeace, 2012. Up for Grabs, Millions of hectares of customary land in PNG stolen for logging

Hambloch, 2018. Land Formalization Turned Land Rush: The Case of the Palm Oil Industry in Papua New Guinea

Land Act 1996 Section 11, 102. http://www.paclii.org/pg/legis/consol_act/la199648/

Mirou N., 2013. Commission of Inquiry into Special Agriculture and Business Lease (C.O.I. SABL): Report

Nelson et al., 2014. Oil Palm and Deforestation in Papua New Guinea

Numapo J., 2013. Commission of Inquiry into Special Agriculture and Business Lease (C.O.I. SABL): Report

Oakland Institute & Jubilee Australia Research Centre, 2019. Land Summit Or Land Grab? <https://www.oaklandinstitute.org/sites/oaklandinstitute.org/files/land-summit-or-land-grab.pdf>

Oakland Institute, 2013. On Our Land, Modern Land Grabs Reversing Independence In Papua New Guinea

Oxfam Australia, 2014. Turubu Oil Palm Project. A snapshot of community views. <https://png-forests.s3-eu-west-1.amazonaws.com/forests/3a02f1687913e1681c2a12cbdbdb0863cda8b167aa362346f43b216587d8f470/3a02f1687913e1681c2a12cbdbdb0863cda8b167aa362346f43b216587d8f470.pdf>

The transcript of proceedings of the Commission of Inquiry (COI) on SABLs https://www.oaklandinstitute.org/sites/oaklandinstitute.org/files/COI_SABL_KIMBE_10_February_2012.pdf

SGS Logging export reports (2019, 2018, 2017). Accessible through: <https://pngforests.com/sgs/>

Kakuna-Lote FCA Project proposal, June 2019. Included in VCS PD as Appendix 3
War on Want. 2018. SABL Landgrab. Papua New Guinea's ongoing human rights scandal. https://waronwant.org/sites/default/files/SABL_PNG_LANDGRAB.pdf

War on Want 2018. https://waronwant.org/sites/default/files/SABL_PNG_LANDGRAB.pdf

Website references:

- <https://pngiforests.org/company/vanimo-jaya>
- <https://www.globaltimber.org.uk/PapuaNewGuinea.htm>
- <https://pngfa.gov.pg/index.php/projects/timber-projects/east-new-britain-province>
- <https://www.oaklandinstitute.org/landmark-court-decisions-return-land-papua-new-guineans>
- <https://data.landportal.info/news/2021/05/case-21-%E2%80%93-special-agricultural->

business-lease-sabl

- <https://www.postcourier.com.pg/court-dismisses-case-of-papua-Ing-landowners/>

Furthermore RINA discussed and confirmed the PP's assessment and assumptions during the remote audit

During the desk review and assessment done during remote audit process it was demonstrated to the audit team that the PNG Communities BEST REDD Tavolo Project is not mandated by any law, statute or regulatory framework but arises from an initiative to define new financing mechanisms and economic instruments within the framework of the implementation of the project. Collaboration between FORCERT and Tavolo was also identified by the national government as one of the pilot sites for the development and field testing of a national REDD/PES payment distribution system. This project can therefore be considered a pioneering community managed REDD+ project PNG and thus not as common practice.

After the assessment of the explanations and justifications in the PDD and the review of the submitted evidence, also detailed in the project document, RINA deems credible and reliable the supported documents provided. The information described in the PDD is consistent with them. The audit team considers that the project proponent used effectively, in a correct manner and in accordance with the VCS rules and requirements the indicated methodologies to determine the additionality. Thus, it is concluded that there are several characteristics that make other activities different, not similar to the other REDD project, then, not comparable. Thus, the project activity is not the baseline scenario, it is not the common practice and hence, it is additional.

1.13.6 Methodology Deviations

There is no methodology deviation in the project activity.

1.13.7 Quantification of GHG Emission Reductions and Removals

The validation 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 PDD. Further, the validation 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 validation team recalculated subsets of the analysis to confirm correctness. Project proponent also provided a step-by-step overview of select calculations to ensure the validation team understood the approach and could confirm its consistency with the methodologies and PDD.

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

Baseline emissions

The baseline emissions associated to carbon stock changes and greenhouse gas emissions from planned deforestation and planned degradation (BL-PL)”, were calculated using VMD0006 module,

the baseline net GHG emissions for planned deforestation will be determined as:

$$\Delta C_{BSL,planned} = \sum_{t=1}^{t^*} \sum_{i=1}^M (\Delta C_{BSL,i,t} + GHG_{BSL-E,i,t})$$

The methodology used for the quantification of the baseline emissions was divided in following steps: 1. Calculation of annual area of land deforested, step 2: Calculation carbon stock change in the baseline, step 3: Calculation greenhouse gas emissions in the baseline.

The validation team checked all processes for estimation of the areas and rate of planned deforestation. In section 4.1.1 of the VCS PD, the project proponent demonstrates that the intention to clear fell 20,200 ha as part of the baseline scenario in the SABL is plausible, and in line with the official development plan (appendix 3 of the VCS PD).

Block	Annual deforestation rate (%)	Annual deforestation area inside Tavolo Project Area (ha)
i, t	$D\%_{planned,i,t}$	$AA_{planned,i,t}$
PY01 (2020)	33%	2,800
PY02 (2021)	33%	2,787
PY03 (2022)	22%	1,892
PY04 (2023)	5%	412
PY05 (2024)	8%	675
Total area of planned deforestation (ha)		8,565
$A_{planned,i}$		

For the post-deforestation carbon stock, the project proponent the proposed land uses in the baseline plan, i.e. to convert 16,800 hectares into forest plantations (Eucalyptus/Galip Nut) and another 1,800 hectares into Livestock and Cocoa/Galip Nut/Coffee plantations. The project proponent expects that about 8% of the remaining area to be cleared will not all be turned into plantations, as shown in the Sigite Mukus SABL proxy area. Instead, it will likely be used for a mix of plantations, subsistence agriculture, family cash crop plantation blocks, and cattle farming. Any remaining unused land would gradually turn back into secondary forest. The project proponent argues that it can't predict exactly how the land will be used after deforestation, and therefor assumes that all the cleared land will be converted into either Eucalyptus/Galip Nut forest plantations or Livestock and Cocoa/Galip Nut/Coffee plantations, proportional to the hectares in the Kakuna Lote development plan, which means that 90% will become Eucalyptus/Galip Nut forest plantations and 10% will become Livestock and Cocoa/Galip Nut/Coffee plantations.

RINA assessed the project proponent's argumentation, checked the proportional attribution of post-deforestation carbon land uses and checked the applied default carbon stock values. The audit team agrees with the choice of setting a conservative baseline post-deforestation carbon stock.

Stock change in the baseline carbon pools

Year	Annual deforestation in open forest (ha)	Stock change in AGB (tCO ₂ e)	Stock change in BGB (tCO ₂ e)	Stock change in WP (tCO ₂ e)	Sum of stock change in all baseline carbon pools (tCO ₂ e)
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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

Data and parameters selected for spatial and temporal boundaries were found to be properly and accurately calculated from verifiable sources. Uncertainties associated with the calculation of emissions were considered as part of the QC/QA procedures of GHG emission reductions and removals in project documentation. In addition, coordinates and supporting geographical information systems documents provided by the PP were reviewed by the audit team and found correct.

RINA checked the sampling, dates of inventories, allometric equations, sources to select them, defined values to parameters such as ratio below/ground biomass and reproduced the calculation provided by PP. No inconsistencies were found. Spreadsheet calculations documents were also provided to RINA.

Steps taken to assess the sampling procedure and sampling results conducted by the project proponent to determine pre-deforestation carbon stocks in project area:

1. Evaluate sampling design: RINA found that the described sampling design in section 4.1 of the VCS PD is in line with Papua New Guinea's National Forest Inventory set-up and is therefore evaluated to provide a robust sampling design suiting the national forests of PNG. The sample plots are positions in the project area according to a regular grid.
2. Sample Size: RINA Recalculated the total number of plots required to reach the necessary confidence level using the Winrock tool. The total number of plots measured by the project are sufficient to achieve the precision and confidence levels required.
3. Plot distribution: Map with plots provided shows a good distribution of the sample plots over the project area according to a regular grid.
4. Results analysis: RINA evaluated and re-calculated the plot data resulting in the final pre-deforestation carbon stock for the project area, RINA found that the calculations are done correctly following the correct conversion factors and the results reported in the VCS PD are realistic in line with the national carbon stock for similar types of forests reported in PNG's National Forest Inventory (NFI) Reported in the FREL. All equations, default values and conversion factors are in line with the national FREL.
5. Field visit verification.: RINA assessed the forest condition in the field during its audit visit to the project areas and found that the described Carbon Stocks in the VCS PD for the existing forest in the project area are realistic.

RINA has not conducted a own sampling procedure since the pre-deforestation carbon stock reported by the project proponent are realistic and all correct procedures and calculations are followed in line with PNG's national FREL and NFI.

The PDD give sufficient information about the steps followed to estimate the baseline emissions. The Project has appropriately included baseline emissions calculations in the PDD as per the VCS Standard and further information is also included in the annexes to the PDD.

Project Emissions

For the estimation of project emissions due to this conversion, a linear deforestation rate is being used resulting in an annual deforestation of 10 hectares per year. A total area of 694 hectares is zoned as conversion forest. It is expected that a total area of 300 hectares under this zone will be deforested over the project period of 30 years. The pre-deforestation Carbon stock in above- and belowground tree biomass is estimated at 549.2 tCO₂e ha⁻¹

Net greenhouse gas emissions in the project scenario are equal to the sum of stock changes

due to deforestation and degradation plus the total greenhouse gas emissions minus any eligible forest carbon stock enhancement:

$$\Delta C_{PRJ} = \sum_{t=1}^{t^*} \sum_{i=1}^M (\Delta C_{PRJ,DefPA,i,t} + \Delta C_{PRJ,Deg-IT,i,t} + \Delta C_{PRJ,Deg-FSC,i,t} + \Delta C_{PRJ,DistPA,i,t} + \Delta GHG_{PRJ-E,i,t} - \Delta C_{PRJ,Enh,i,t})$$

Where:

- ΔC_{PRJ} Net greenhouse gas emissions within the project area under the project scenario; tCO₂e
- $\Delta C_{PRJ,DefPA,i,t}$ Net carbon stock change as a result of deforestation in the project area in the project scenario in stratum i at time t; tCO₂e
- $\Delta C_{PRJ,Deg-IT,i,t}$ Net carbon stock change as a result of forest degradation through extraction of trees for illegal timber or fuelwood and charcoal in the project area in the project scenario in stratum i at time t; tCO₂e
- $\Delta C_{PRJ,Deg-FSC,i,t}$ Net carbon stock change as a result of forest degradation due to selective logging of forest management areas possessing a FSC certificate in the project area in the project scenario in stratum i at time t; tCO₂e
- $\Delta C_{PRJ,DistPA,i,t}$ Net carbon stock change as a result of natural disturbance in the project area in the project scenario in stratum i at time t; tCO₂e
- $\Delta GHG_{PRJ-E,i,t}$ Greenhouse gas emissions as a result of deforestation and degradation activities within the project area in the project scenario in stratum i in year t; tCO₂e

$\Delta C_{PRJ,Enh,i,t}$	Net carbon stock change as a result of forest growth and sequestration during the project in areas projected to be deforested in the baseline in stratum i at time t ; tCO ₂ e
i	1, 2, 3 ... M strata
t	1, 2, 3, ... t^* years elapsed since the start of the REDD project activity

Calculations for the estimation of changes in carbon sinks and GHG emissions under the project scenario followed the same methodological guidelines presented to estimate the changes in the carbon stocks and GHG emissions at baseline level. CH₄ and N₂O emissions were not considered as they were negligible.

Leakage

The project proponent duly follows the methodology of VMD0009 and VMD0011 to quantify activity shifting and market leakage.

RINA 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 is not expected to occur during the crediting period:

Considering the limited availability of independent data of the operations of the logging companies in Papua New Guinea and the widespread use of the data from SGS Papua New Guinea in multiple forestry sector and market studies and reports, RINA deems the use of this log exports data source appropriate to monitor changes and trends in harvesting by the deforestation agent.

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 Lts. 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 tCO₂e.

Market leakage is accounted for correctly by the PP following procedures set out in VMD0011.

1.13.8 Monitoring Plan

The following table presents the data and parameters available at validation and a summary of the assessment carried out by the audit team:

Data/Parameter available at validation	Value	Assessment procedure and result
PA	16,493 ha	Refers to the project area for description of measurement methods and procedures applied. Value consistent with the spatial analysis and GIS database. Correctly mentioned in the calculation spreadsheets
$[\Delta C]_{(ABtree,i)}$	289.2 tCO ₂ e ha ⁻¹	Baseline carbon stock change in aboveground tree biomass in stratum I, the same was verified from PNG's FREL and IPCC guidelines.
Forest carbon stock	400.8 tCO ₂ e ha ⁻¹	Estimation of Forest carbon stock in aboveground tree biomass in stratum i, done in calculation spreadsheets in segment baseline carbon stock. All calculations are correct following the set procedures given in VM0007 Included uncertainty calculations shows statistical significance of measured forest carbon stock. Results are verified with FREL and IPCC guidelines. Calculations were found correct and correctly mentioned in the calculation spreadsheets.

Post-deforestation carbon stock	111.7 tCO ₂ e ha ⁻¹	Post-deforestation carbon stock in aboveground tree biomass in stratum i, has been estimated in calculation spreadsheets in segment baseline carbon stock. Project provides verified carbon default carbon stock from the PNG FREL and IPCC. Calculations were found correct and correctly mentioned in the calculation spreadsheets.
C _{post,i} (BBtree)	41.3 tCO ₂ e ha ⁻¹	Post-deforestation carbon stock in belowground tree biomass in stratum i, calculated as per PNG's FREL and IPCC 2006 Guidelines and the calculation is provided in the ER spreadsheet and found to be correct.
Conversion factor	0.47 tC tdm ⁻¹	Conversion factor for conversion of oven-dry weight to carbon stock in tree biomass
Carbon stock, tCO ₂ e ha ⁻¹	21.1 tCO ₂ e ha ⁻¹	Carbon stock entering the wood products pool at the time of deforestation from stratum i, and this has been verified with Deforestation plan provided by the Kakuna-Lote FCA application 2019
Mean stock, C _(XB,i)	27.8 tCO ₂ e ha ⁻¹	Mean stock of extracted biomass carbon at the time of deforestation from stratum <i>I</i> and verified with deforestation plan provided by the Kakuna-Lote FCA application 2019
<i>LF_{ME}</i>	0.4	Leakage factor for market-effects calculations
<i>LDF</i>	0.53 tC m ⁻³	Logging damage factor; tC m ⁻³ (default factor of 0.53 tC m ⁻³ for broadleaf and mixed forests is used)
<i>LIF</i>	0.29 tC m ⁻³	Logging infrastructure factor; tC m ⁻³ (default factor of 0.29 tC m ⁻³ is used)

In the opinion of RINA all necessary parameters required by the selected approved methodology are contained in the monitoring plan. They are clearly described, and the means of monitoring described in the plan comply with the requirements of the methodology. Leakage monitoring, pertaining to activity shifting leakage, is adequately addressed by the project strictly

following methodology requirements.

The monitoring plan presented in the PD complies with the requirement of the methodology. The audit team deems that the reduction of emissions and the environmental and social benefits associated with the implementation of project activities were planned to be monitored through a transparent structure integrating remote sensing actions and community participation.

The project proponent and project collaborating entities are the ones responsible to supervise the execution of activities and verify the procedures carried out by the associated communities as well as the data collected to ensure its quality and avoid tracking and measurement errors. The documentation generated by the project activities as well as the relevant records were described within the monitoring plan in the PDD.

The audit team reviewed the source of data, description of measurement methods or procedures to be applied, the measuring equipment and calculation method for the i) Estimation of annual areas of unplanned deforestation in PA and ii) Estimation of the accuracy of coverage maps and found all these aspects in compliance with the VCS requirements and methodologies applied.

The major parameters to be monitored were discussed with the PP, as well as main processes, data management, quality assurance and quality control procedures that will be implemented in the context of the project.

The audit team crosschecked with the entities participating in the project as responsible for centralizing the necessary information for the formulation and implementation of Quality control (QC) and quality assurance (QA) to ensure the quality of cartographic outputs and the correct quantification of changes in land use under the project scenario. Standard Operating Procedures (SOP) were provided by the PP, both for the GIS analysis (Geographic Information System), and for the storage of information and results reporting.

Training strategies were established regarding methodology requirements to quantify changes in the use of land and the related GIS analyses. Measures were taken to control errors in data analysis to develop a reliable plan to measure and monitor the change in land uses, in the context of the project. The same procedures will be used during the life cycle of the project to ensure continuity.

Regarding the information quality management reviews and internal audit, the PP established the reviewing of information from inventories or fieldwork, Quality management procedures and external audits were considered as general procedures of the project information. As specific procedures the PP considered the reviews and audits of GHG emission reduction and removals, activity data, and uncertainty. After crosschecking that estimates are properly presented, next level internal verification considered was to verify that the resulting information is correctly reported in official documents, and that these comply with all the technical guidelines and requirements of the applicable standard and the selected methodologies.

In Appendix 1 of the MR, a process to address the errors and omissions and the project structure proposed for QC/QA procedures is detailed and found to be appropriate.

The document control system described in the PDD allows project participants to easily access the documents whenever they require it and ensure that the current and relevant versions are available at points of use.

RINA checked that key workers are fully involved in monitoring events (training, measuring, archiving, reporting, quality control, etc.). QA/QC procedures are considered strict at identifying, reviewing, and handling inconsistencies found to improve the management of the project. Roles and responsibilities along with data management and archival system are also detailed in the PDD and supported documents.

Interviews with the project staff and inspection of data and results demonstrated that the PP possess all of the competencies required for reporting of GHG emissions reductions on accurate way. Data presented to the audit team were clear and coherent and 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 PP included the results of these internal assessments. RINA considers that information provided is sufficient and the quality of that information is appropriate to determine the GHG removals.

After the review of evidence provided by the PP, the interview and communications with PP, RINA confirms that monitoring arrangements described in the monitoring plan are feasible within the project design and that the means considered for the implementation, including data management, quality and assurance control procedures, are sufficient to ensure that the GHG net anthropogenic emission reductions achieved resulting from the proposed VCS project activity can be reported ex post and verified. Therefore, in opinion of the RINA validation team the PP will be able to implement the monitoring plan.

The monitoring plan and results were made publicly available on the internet, plus the PP and collaborating entities develop summaries that were communicated to communities and other interested parties through appropriate means (socialization events, workshops and trainings, collaborating entities constant onsite presence). In addition, all documents and information on the results of monitoring and verification were published on the VCS and CCB standards platforms. During the desk review and on-site assessment and direct discussion with PP, the audit team was able to verify the project documents had been made accessible to local stakeholders. Results of monitoring were communicated in an appropriate language and format to the communities and stakeholders in the project area.

This was verified by the audit team during stakeholder interviews, in which a sample of interviewees confirmed that they were aware of the results of the monitoring results and that the PP shares them transparently.

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

Dissemination of the monitoring plan for community benefits was planned in the same way dissemination of project summary documents and of the climate monitoring plan described in Sections 5.3 of the PDD. As in previous sections dissemination of the project documents and project results was carried out as planned and following the CCB requirements. Also, during the site assessment monitoring plan and activities were discussed with the communities and other stakeholders.

RINA deems the community monitoring plan and results were made publicly available on the internet and summaries were communicated to the communities and other stakeholders

through appropriate means.

1.13.10 Non-Permanence Risk Analysis

The Project Proponent has elaborated the project VCS Non-permanence Risk Report version 4.0, 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 is an explanation of 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 MoU 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 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 TCCA 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. b) Although there is currently an FCA and SABL that conflict with the Tavolo 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 a land tenure conflict between the Tavolo Community and Kakuna-Lote Resource Development Ltd (Kakuna-Lote LOC) and Mekar (PNG) Ltd c) 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	No corrective action request/clarifications

		Conservation Deed, which was signed in November 2019.	
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	a) 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	a) No forest loss due to pests and diseases	No Corrective Action requests/
			Clarification
Extreme weather	0	a) No forest loss due to extreme weather	No Corrective Action requests/Clarification
Geological Risks	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 v.4.0 is consistent with the VCS and CCB PDs and the supporting documents provided. The assumptions and justifications provided to determine the risk rating of each risk factor have been developed and are based on provided documents using accurate and conservative assessments. The documentation and data provided to support the risk score was sufficient.

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

1.13.11 Optional Gold Level: Regional Climate Change Scenarios (GL1.1)

During the site assessment it was discussed with the local community and PP regarding the change in the regional climate change scenarios and as described by the local stakeholders that in the last 10 years, weather patterns have changed with both the clear demarcation as well as the timing of rainy season and dry season becoming less and less distinct and very unpredictable. And in the absence of the project activity, more clear felling take place and will have more impact on the climate change.

1.13.12 Optional Gold Level: Climate Change Impacts (GL1.2)

In the absence of the project scenario, the local Tavolo community will be more vulnerable to climate change related impacts. As due to the change in weather patterns and the unpredictability, leading to lower or less frequent harvest of crops. Also, the majority of the project area is classified under the WWF Terrestrial Ecoregions as “New Britain-New Ireland Lowland Rain Forests”, and as per HCV assessment there are several endangered species which are under threat from climate change impacts.

1.13.13 Optional Gold Level: Measures Needed and Designed for Adaptation (GL1.3)

In the project scenario the climate change adaptation and mitigation measures have been considered and the Tavolo Community, in process of engaging with the National Agricultural Research Institute to set up and implement a program for drought resistant crops. Together with the ENB Disaster Office a training and preparedness program will be run on natural disasters safeguards and mitigation. Specific adaptation efforts considered are as follows:

Community will maintain a stable availability of food sources

Community is aware of the climate change and natural disaster risks and trained in mitigation and adaptation measures

Emergency Fund in will be set up

During the site assessment it was found that the benefits of carbon credits is of utmost need to conserve the forests and implementation of adaptation and mitigation measures.

1.2. Community

1.14.1 Descriptions of Communities at Project Start (CM1.1)

Section 4.1.1 of the PDD provides a detailed description of the historical context of the wellbeing of the communities in the project zone and the characteristics and diversity of the communities in the project zone.

During on-site assessment, audit team conducted meeting with local community in three rounds to cover maximum of the participants thus the audit team considers the information set out in the project description, to describe the wellbeing and the characteristics and diversity of the communities in the project zone is credible and faithfully represents the reality in the project

zone. In addition, the audit team reviewed the information sources and deems reliable and official sources of studies, research or other scientific papers from the project area were used in the preparation of these descriptions.

1.14.2 Interactions between Communities and Community Groups (CM1.1)

Section 4.1.2 describes the interactions between Communities and Community Groups. There are four main groupings found in PNG communities. i.e., men, women, youth and elderly, are used to ensure full community participation and ownership for all interventions. The TCCA Management Committee is made up of representatives of the 14 clans together with a Women's and Youth representative. Also, during the site audit, this was discussed with community leader and participants and audit team conducted the group discuss with the community and found that the interaction between community and community groups is regular process.

1.14.3 High Conservation Values (CM1.2)

PP has provided the detailed assessment of HCV in Appendix 6 of the project documents. The community is advised of any additional HCV's that result from protected species under PNG law and/or IUCN Red List species. High conservation value has been identified as sacred and cultural sites, Critical Ecosystem Services and Community needs – Fundamental resources.

Many of the species are considered as sacred site and at this site is ritual place for the community. And many other sites are under critical ecosystem services. The area is identified on the Tavolo Sustainable Land Use Plan (7. Kamarere stand) and restoration activities have been identified by TCCA. During the site audit, it was verified and found that forest, Supply services (ecosystem services): fishery resources, freshwater resources providing ecosystem services to communities and therefore impacting in their well-being.

Considering the nature of the identified HCV, the potential ecosystem services that could provide to the communities and the conversation with the sample of community members interviewed, the audit team considers the community well-being HCV valid and in concordance with the CCB standard.

1.14.4 Without-Project Scenario: Community (CM1.3)

Section 4.1.4 of the PDD provides a detailed and justified description of the characteristics of the communities in the non-project scenario and assessed in this report in section 3.

During on-site audit, it was found that without project scenario, not only the community well-being but the conservation of forests will be disturbed and will be at high risk. And moreover, the logging companies are trying to encroach the forests and community land. With the project scenario only the well-being of forests and community can be addressed. During on-site it was observed that the logging companies are trying all means to disturb the community harmony

and forest conservation. Also, the auditor and PP's team faced difficulties during the audit process.

1.14.5 Expected Community Impacts (CM2.1)

It was proven during on-site audit process by the PP, collaborating entities, community associations and members that the Project intends to generate community impacts related to the strategic lines and project activities on all groups associated with it fishermen, farmers and local people in the municipalities of Tavolo. For all groups, the main impacts identified were:

Increased capacity for local territorial governance and natural resource management: Direct benefit projected on community groups that is expected to be obtained from the promotion of technical knowledge for conservation, maintenance and management of forest ecosystems and awareness campaigns. Measures which were checked during the on-site interviewing process.

Management and protection for the identified HCV species and biodiversity in the Tavolo project area

Sustained improved livelihoods of the Tavolo community through sustainable and ethical income generating activities

Empowered marginalised community groups participating in all aspects of community life

Impacts presented were considered to produce a positive change in the well-being of the communities involved in the project. The audit team deems the expected community impacts, the key assumptions and methodological choices used to anticipate the impacts on each community group resulting from project activities under the without-project scenario followed the CCB requirements.

1.14.6 Negative Community Impact Mitigation (CM2.2)

The negative impacts of the project were identified by the community during the consultation meetings held in April 2022. The main identified potential negative impacts on the community and their mitigation measures are listed in table 5 of section 4.2.2 of the PD. Also, Section 5.2.2 covers the potential negative impacts identified related to biodiversity. The main identified negative impacts identified are at family level, education and community level.

RINA deems the project has identified correctly the negative impacts within the communities by involving the communities in the identification of assessed impacts and the design presented in the PDD. During on-site audit the audit team found that the PP has designed a competent and effective mitigation strategy to reduce any negative wellbeing impact on community groups and for maintenance or enhancement of HCV attributes related to community well-being.

1.14.7 Net Positive Community Well-Being (CM2.3, GL1.4)

This has been a long journey for Tavolo community since the initiation of VCS project activity with the community. In April 2010, the introduction of VCS project document and concept was discussed with Tavolo, Mukus & Lausus communities. It is expected that the project will have positive long-term impacts on the well-being of all community groups, in comparison with the conditions foreseen in the scenario without the project. Proof of that was provided to the audit team during the interviews with the community members participating in the on-site audit process. The respondents demonstrated in all cases a net positive impact in the community well-being derived from the project. And it was proven during the on-site audit process that in the absence of the project, insufficient resources or management capacity would put at constant risk the continuity of pre-existing activities of forests care, capacity generation, and the promotion of alternative productive activities. Progress in the management component of governance at the local level would be lost and efficient control and monitoring of activities that could affect the Tavolo area.

Thus, the audit team deems the net impact of the project on the community wellbeing is positive and there was no evidence found on the contrary.

1.14.8 High Conservation Values Protected (CM2.4)

The audit team found no evidence of any of the HCVs related to community well-being were or will be adversely affected by the project. The community has done its own HCV assessment, the information from their HCV assessment is used by the community as important input into their participatory sustainable land use planning process and helps determine location and boundaries of the various user zones, in particular for conservation areas or other types of restricted use/collection areas, used together with some specific rules on hunting and gathering in the Community conservation laws.

During on-site audit, the auditor visited the remote areas of forest by trekking and also by small boat went through the periphery of the forest cover. It was good to know that the community is well aware of HCV of species (flora and fauna) and its conservation since many ages and its part of their life.

1.14.9 Impacts on Other Stakeholders (CM3.1)

The expected impacts on stakeholders other than community groups were present in the PDD section 4.3.1. and are summarized as follows:

- 1) Neighbouring communities within Melkoi Local Level Government (LLG) will indirectly benefit from the project through the 4% tax contribution from the gross overall project income that will be made available to the Melkoi LLG.
- 2) Also, members originating from the Tavolo Community, but now residing in neighbouring communities or elsewhere in PNG, will directly benefit from the project through their inclusion in the TCCA benefit distribution structure.

Expected changes in the wellbeing of other stakeholders were found positive. During on-site, the audit team discussed with stakeholders and assessed the impact on other stakeholders and found that the expected impacts on other stakeholders are positive. The key assumptions and methodological choices used to anticipate the impacts on said groups resulting from project activities under the without-project scenario followed the CCB requirements.

1.14.10 Mitigation of Negative Impacts on Other Stakeholders (CM3.2)

Like the negative impacts on community groups, the negative impacts of the project on other stakeholders were identified by the community during the consultation meetings:

During the site audit, it was assessed through direct discussion with community and PP regarding the negative impacts on the neighbouring community and the same is found to be appropriately mentioned in the VCS PD. Also, these negative impacts are not so negative and these community conservation laws do not fully restrict them.

Members of neighbouring communities or clans that have some form of user rights over the Tavolo Community SLUP area, will be restricted in their rights, in the sense that they will have to comply with the Community Conservation Laws. These laws do not completely stop them from exercising their rights, but there are certain restrictions under the Laws, e.g., the need for them to first inform their appropriate relative or a Community Conservation Law Committee member of them entering the SLUP area for a certain hunting or gathering activity, and they will then get the specific agreement to go ahead, after the check if this is in line with the Community Conservation Laws. As mentioned by the PP, adherence to the Tavolo Community Conservation Law as well as issues with regards to resource access from neighboring communities will be monitored using the Community Conservation Monitoring system, Although not expected, should any conflicts arise or neighboring communities be negatively affected, this will be raised during monitoring or the continued stakeholder consultations.

Awareness to neighbouring communities and clans on SLUP and Community Conservation Laws was done for the Northern and Western side of the project area, and will also be done for the Coastal and Inland side. This awareness was also given to the Melkoi Local Level Government, and Pomio District Development Authority.

The Community Conservation Laws are being enforced by the Tavolo Community Conservation Law Committee for the whole of the Tavolo Project area, including the Coastal and Inland sides of the PA, as was confirmed during the on-site meetings with the Tavolo community. Clan representatives on the Tavolo Community Conservation Law Committee have done awareness on the Tavolo Community Conservation Laws to all neighbouring communities, including on access of natural resources and land use zones within the Project area.

1.14.11 Net Impacts on Other Stakeholders (CM3.3)

It is clear that the project will have positive long-term impacts on the well-being of all stakeholders associated with the project, in comparison with the conditions foreseen in the scenario without the project, for the same reasons as for the community groups.

All stakeholders have a without project scenario with strong institutional and financial barriers. Therefore, it is expected that project implementation can break down these barriers and contribute to the achievement of projected positive benefits for all stakeholders.

During the on-site audit, the auditor conducted the group discussions with community people, stakeholders and PP, and it was found that the project implementation will bring benefits to the local community and lead towards conservation of centuries old forests and customary tribal practices. Also, this will help the community in preventing the illegal logging of woods.

It has only been possible for TCCA to hire a lawyer and start the court case to nullify the SABL and FCA because of the expected income from VCU sales from the project, and considerable further income from project VCU sales will have to be dedicated to complete the court case and achieve the final nullification. This means the without-project scenario remains very relevant. After nullification of the SABL the project will continue to deliver net positive community and biodiversity impacts, through the annual benefit sharing with TCCA, enabling them to implement their TCCA Management Plan.

Thus, the audit team deems the net impact of the project on the other stakeholders is positive and there was no evidence found on the contrary.

1.14.12 Community Monitoring Plan (CM4.1, CM4.2, GL1.4, GL2.2, GL2.3, GL2.5)

Section 4.4.1. of the PDD presents the Community monitoring plan designed. The development of the community impact monitoring plan is based on the PNG Communities BEST REDD Tavolo Project Theory of Change & Monitoring Plan matrix, which proposes the construction of a route of change based on the analysis of the situation to be modified with the implementation of project activities.

The plan identifies the communities, community groups and other actors that need to be monitored, the variables that need to be monitored, the types of measures and sampling methods, and the frequency of monitoring and reporting of each type and method.

TCCA has established a 10-year management planning cycle, with a mid-term review to be done at year five and a full review at the end of the 10-year cycle.

The success of the monitoring plan was considered by FORCERT that will produce Annual BEST Monitoring reports based on the information gathered at the Tavolo Community.

RINA deems that the community monitoring plan identifies community variables to be monitored, the areas to be monitored, the sampling methods and the frequency of monitoring and reporting following the CCB requirements in this regard. The VCS PD shows how the monitoring variables were directly linked to the project's variables that are directly connected to project objectives related to communities and community groups and to outcomes, outputs and impacts related to community well-being that were identified through the theory of change and allowed the assessment of the effectiveness of measures taken to maintain and improve High Conservation Values related to the well-being of the community. Thus, RINA deems the community monitoring plan was elaborated according to the CCB standard.

1.14.13 Monitoring Plan Dissemination (CM4.3)

Dissemination of the monitoring plan for community benefits was planned in the same way dissemination of project summary documents. The monitoring plan, and all monitoring reports will be made publicly available on the FORCERT website (www.forcertpng.org).

During the site audit, it was assessed by the audit team regarding the monitoring plan and its

dissemination. Forcert established a meeting and discussion with the local community for proper dissemination of the monitoring plan. Thus, RINA deems the community monitoring plan and results were made publicly available on the internet and summaries were communicated to the communities and other stakeholders through appropriate means.

1.14.14 Optional Gold Level: Exceptional Community Criteria (GL2.1)

The exceptional community criteria can be justified when looking at the context of the populations involved in the project and the benefits of the with-project scenario to the community wellbeing.

The project area is located in a remote area of Papua New Guinea, itself classified as a low human development country according to the UN index. The TCCA has a ten (10) year Management Plan cycle, and the members have detailed their planned activities that will generate the project's climate, community and biodiversity benefits in its current plan (2022-2031).

During site audit, the assessment done by the auditor team found that the living conditions of the local community is very poor and climate change vulnerabilities will worsen the conditions. Also, the source of their livelihood is forests and that is being encroached by the logging companies.

The audit team deems that all community members involved in the project showed a situation of poverty. This was justified by their housing conditions and the natural phenomena related vulnerability circumstances of the communities' location, as described in the PDD and supporting documentation. The audit team confirmed with every community member participating in the on-site audit process that the project activities notably improve the wellbeing of the population in relation with the no-project scenario.

The audit team deems appropriate institutional and governance arrangements have been used to enable full and effective participation of community members in decision making, implementation and management of the project. The team also considers that the project is developing the capacities and skills of a great number of community members for them to understand the project and participate effectively and actively in the project design, implementation and management. Plus, the project is doing the same for the local associations or institutions, for them to improve their capacity and skills, governability, the articulation of their activities and operativity among others.

RINA deems indicators reflecting the impacts of the project on women were also considered in the project design. In addition, equal opportunities to participate in any form in the project activities and decision making regarding the project were provided for both women and men. A fact that was proven to be provided and considered during the project design during the on-site assessment interviewing process.

Thus, RINA deems the project qualifies to the Exceptional Gold Level Community Criteria as per the CCB standard requirements.

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

Considering the conditions of generalized poverty and vulnerability in the Tavolo region and that the project expects to generate community impacts related to the strategic lines and project activities on all the groups associated with it, the positive impacts regarding the increase in the capacity of local territorial governance and natural resource management, the economic empowerment of groups and increased job opportunities in the project area, were considered exceptional community benefits.

1.14.16 Optional Gold Level: Community Participation Risks (GL2.3)

The project guaranteed the effective participation of the community in socializations and project activities and all socialization or consultation and participation processes in the project activities are promoted publicly for the communities to be aware.

The risks of community participation in the implementation of project activities were identified during discussion meetings with the community, in 2015 and 2018, where with and without project scenarios were presented, discussed and compared. . The principal risks identified were for the without project scenario which would lead to social disruption due to the logging company's operation, increase in law & order issues, land grabbing by outsiders and loss of culture, traditions and customs For the with project scenario no risks were identified, as the community will remain in control of their own land and resource management and development process. .

RINA deems the risks identified and the measures taken to manage identified risks are in accordance with the CCB requirements.

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

In the project area the community groups of women and youth were identified as the marginalized or vulnerable groups, according to CCBS definition.

Under the project and in all FORCERT's work there is a minimum requirement of involvement for women of 30% for participation in meetings, workshops and trainings, and for representation in governing bodies and workforce.

In two general community meetings with Lausus community & Tavolo-Mukus community during audit assessment process, barriers/risks of benefits use and distribution in relation to the situation/position of women were identified and used as input for the development of the Community Funds Rules, and TCCA Financial Manual and Standard Operating Procedures.

No negative impacts are expected. Annual monitoring will be done by TCCA at the community and family level on use and impact of the benefits from the project.

As it was above demonstrated, all community members involved in the project showed a situation of poverty and the audit team confirmed with every community member participating in the on-site audit process that the project activities notably improve the well-being of the population in relation with the no-project scenario.

Thus, the audit team deems the net impact of the project on marginalized and/or vulnerable community groups is positive, and the project provides benefits which improve their wellbeing.

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

Basically, the project will generate net positive impacts on the well-being of women, as they participate in the implementation of project activities and in decision-making process. Besides, during on-site audit and interviews it was found that equal opportunities to both women and men were given in participation in any form in the project and thus it was well proved that there are positive impacts on women.

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

During site audit, the audit team interacted with the local community and PP. The benefit sharing mechanism was discussed as per the section 2.3.7 of the VCS PD that provide details on the start and timing of community level stakeholder consultation meetings and discussions on the design and implementation of the project's benefit sharing mechanism, which started in 2012 and were completed in 2022.

The outcomes of the various rounds of discussions with the Tavolo Community over the years, have also informed national level Benefit Sharing & Distribution System development, with CCDA joining forces with FORCERT in 2015. After general agreement on the BSM between FORCERT and the Tavolo Community, further trial benefit sharing rounds were done under the pre-financing support from Greenchoice. FORCERT fully disclosed the amount and conditions of the Greenchoice pre-financing, and has been reporting publicly every year at community meetings on the instalments paid by Greenchoice and the break-up of the expenditure/use of these instalments.

The PNG Communities BEST Program membership agreement, specifies that FORCERT will establish the PNG Communities Benefits from Environmental Services Trust (PNG Communities BEST) as a general Service Trust for their partner communities that want to become members of this Program, with the Tavolo Community having become the first member.

There will be annual public community meetings at which FORCERT will report back to the community on the management of the PNG Communities BEST, including its finances, and the community management committee will give their management and finances report back to FORCERT.

RINA audit team discussed the benefit scheme with local community and village people in presence of PP and found the approach to be in order. Thus confirms the benefit sharing mechanism to be effective and in place.

1.14.20 Optional Gold Level: Benefits, Costs, and Risks Communication (GL2.7)

In section 3.2.20 of this report it was assessed that the community costs, risks and benefits of the project and the socialization of the project with the communities involved and to be involved, the community members were communicated about predicted and actual benefits, costs and risks. During on-site audit and direct interviews with the community members, villagers and PP, general awareness about the benefits, costs and risks was verified.

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

The smallholder community members are listed in the Technical Committee (The governance structures were assessed in section 3.2.32 of this report) through the representatives of each

community and in the consultation body to guarantee the development of strategies to share appropriate information, dialogue and joint construction with communities and their representatives and thus ensure their participation in project design and decision making. Main functions of the Technical Committee were described in section 4.5.8 of the PDD.

TCCA is the representative organisation of the three communities and 14 clans of the project area this enables the full and effective participation of the community members in project decision-making and implementation.

FORCERT will report annually to all Tavolo, Lausus and Mukus community members during the Annual Monitoring Meeting at the Tavolo Community. It will also report on an annual basis to the Government (CCDA), and it will be monitored itself annually by the FSC certification auditor.

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

To promote capacity of smallholders/community members to participate effectively and actively in project design, implementation and management, the project is trying to promote the strategic line of Strengthening of governance. The audit team concluded that the project is trying to promote said strategic line through socialization events, trainings or workshops with communities' members involved. On one hand, it was proven that the project is providing the community members with technical knowledge for the maintenance and management of Tavolo forests ecosystems by the effective and active implementation of the project. In the other, it was also proven that the project promotes community associativity and capacities building in administrative and financial management and operation for local associations.

1.3. Biodiversity

1.15.1 Existing Conditions (B1.1)

The PDD Section 5.1.1 presents a summary of the existing conditions related to biodiversity in the project zone. During on-site audit, the audit team trekked inside the forest to assess the existing conditions of biodiversity as well as geographical co-ordinates of the project activity. Also the audit team assessed the aquatic biodiversity in Tavolo region.

The majority of the project area is classified under the WWF Terrestrial Ecoregions as "New Britain-New Ireland Lowland Rain Forests". The upper part of the Tavolo SLUP area however is classified as "New Britain-New Ireland Montane Rain Forests".

FORCERT's approach to biodiversity conservation is to build on and strengthen the traditional conservation thinking and practices of partner communities. A participatory HCV assessment, using the local traditional ecological knowledge and focussed on identification of the community's High Conservation Values and priorities, was done by the Tavolo Community, facilitated by FORCERT. The results of this assessment have been provided by the PP in Appendix 6.

The audit team found the ecosystems identified are a faithful representation of the real context in the project zone and that these are indeed the most relevant ecosystems for the project area. This information was crosschecked with community members participating in the project activities.

The PDD also describes Flora and Fauna project zone existing conditions. Species of flora and fauna from Tavolo forests and with some degree of threat in the country were identified and listed in the PDD. Besides, it was pointed out the threat level defined at international and national scales. It was done by the local project collaborator and Binatang Research Centre (BRC), who are the specialists on this type of research studies in the project zone.

RINA deems that the information stated in the PDD in this regard comes from credible and reliable sources and represents faithfully the real context of the project zone. In addition, the threats to biodiversity and main cause of the deterioration of the integrity of forest ecosystems were described in the PDD.

The audit team deems that the identified threats to the principal ecosystems represent faithfully the actual context in the project zone. This information was crosschecked with the main entities involved in the illustration of the project's biodiversity characteristic.

1.15.2 High Conservation Values (B1.2)

Tavolo community, forest along and between Takai river and Lausus, Kauri pine stand at the top of Takai river high, swamp vegetation, endemic species were identified and the detailed assessment is provided in Community HCV Assessment Appendix 6. The audit team assessed the HCV of Tavolo forests ecosystem and confirms that the Tavolo community, forest ecosystem, biodiversity and aquatic (water and sea) all are of HCV and correctly justified in the PDD.

Thus RINA, considers the Tavolo region correctly chosen as of HCV.

1.15.3 Without-project Scenario: Biodiversity (B1.3)

During the on-site audit, audit team conducted interviews and discussion with the main stakeholders and the sample of community members, the audit team were able review said information and confirm what would be the scenario of land use without the project. Summarized in the PDD as:

In the without-project land use scenario, 14,695 ha of the total of 16,289 ha forest or 90.2% in the Tavolo SLUP area will be clear-felled.

With the initial clear-felling of 90.2% of all forest in the project area, the direct biodiversity loss of all forest related species will be catastrophic,

a very large indirect effect through soil erosion on all freshwater ecosystems, the fringe and islands' reef systems and further marine ecosystem within the SLUP area

The audit team found no inconsistencies in the description of the potential without-project scenario and considers expected changes to biodiversity conditions in the without-project scenario were well defined in the PDD in compliance with the CCB requirements.

1.15.4 Expected Biodiversity Changes (B2.1)

Section 2.1.8 of VCS PD outlined the expected impacts of the project are based on the results of the identified project activities, outputs, and consequent outcomes, under the Project's Theory of Change. Due to the nature of the project (the project consists of avoiding the deforestation and degradation of forests ecosystem and implementing sustainable landscape management tools) the flora element is expected to be monitored, therefore well controlled and more importantly enhanced by the project existence.

Through the development of the Tavolo Community Conservation Monitoring and Management System, the following indicator / keystone species have been identified as good and easy to monitor indicators of ecosystem health:

- Marine: Parrot fish & Butterfly fish
- Forest ecosystem: Dwarf Cassowary & Ficus spp.

In opinion of RINA, information about benefits on biodiversity from project activities is accurate since is based on record taken from project stakeholders and direct measurements, based on reliable sources and validated methodologies. RINA concludes that the 'with project' scenario preserves habitat for fauna and flora and rare, endangered and endemic species, plus the 'without project' scenario will progressively eliminate the same habitats.

1.15.5 Mitigation Measures (B2.3)

The project was designated not to have negative impacts on biodiversity. Sustainable agricultural and aquaculture production activities were and will be implemented in areas prepared for this purpose. Other areas will be dedicated exclusively to the preservation and restoration of forests cover.

The only expected negative biodiversity impact (compared to the current situation, not the baseline, wherein it is expected that all forest will be cleared) is the expected 10 ha/year conversion of forest to community gardens, due to the expected growth of the Tavolo population. The measure that TCCA has taken to mitigate the biodiversity impact, is the development of the Sustainable Land Use Plan. The sustainable land use plan will guide them

in development, and biodiversity has been considered with HVCs being identified and conservation laws being established to protect HCV sites and RTE species & forest.

1.15.6 Net Positive Biodiversity Impacts (B2.2, GL1.4)

Section 5.2.3 of the PDD provides an assessment of the project's net impacts on biodiversity. The demonstration of a net-positive biodiversity impact over the project lifetime has been done by comparing the biodiversity baseline scenario, with the project's current and expected biodiversity conditions or improvements due to the project activities. The Theory of Change approach was applied for this project, this process helps to identify both positive and potential negative impacts of a project activity, enabling the project proponent to implement preventative measures to minimize risks, and to evaluate the effectiveness of each activity in achieving predicted biodiversity benefits over time. PDD states that the project will have a positive net gain for biodiversity in the project area through following points:

diagnosing the current state of the ecosystem and generating actions that allow for an orderly and planned management of the forests

the development, mapping and implementation of a Sustainable Land Use Plan, Community Conservation Laws and a Community Conservation Monitoring and Management System, as well as the annual benefit sharing through the PNG Communities

Benefits from Environmental Service Trust (BEST) and continued guidance and capacity building of the TCCA by FORCERT and Binatang Research Centre, will ensure sustainable use of Tavolo's community land and its natural resources, based on informed planning and decision making, by and in full support of the community.

the TCCA intends to restore and maintain buffer zones, by planting mangroves along the coastal swamps, Kamarere (*Eucalyptus deglupta*) along the river-bank, climate change resilient tree species in the food gardens and drought resistant crops

The audit team considers these statements to be credible, correct and representative of what is actually being implemented by the project. RINA deems the project is having and going to have a positive net gain for biodiversity in the project area.

1.15.7 High Conservation Values Protected (B2.4)

Project activities aim to avoid deforestation and maintain forest ecosystem, thereby promoting the preservation of key ecosystem services and biota and maintaining hydrological connectivity and ecosystem integrity between swamps and streams. Therefore, no negative effects on the High Conservation Values are anticipated.

1.15.8 Species Used (B2.5)

During on-site audit, the audit team assessed the existing species and species used for garden and cash crop.

The TCCA plans to use a wide range of native trees species (to be determined) for buffer zone and degraded area restoration. These will at least include Kamarere (*Eucalyptus deglupta*) along the river-bank and mangrove tree species (*Avicennia* and *Rhizophora*).

However, Balsa (*Ochroma pyramidale*) a non-native fast-growing species will be promoted in the Garden and Cash crop Zone by TCCA as part of widening the range of income earning options.

All this information was crosschecked during on-site audit and interviews with the management team and community members involved in forest restoration and conservation activities. There was no evidence found of invasive species to be introduced into any area affected by the project and that the population of any invasive species will not increase as a result of the project.

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

Considering the list of species used presented in Section 5.2.7 of the PDD and the information in the “Global Invasive Species Database”, and the conversations with the PP and collaborating entities carried during on-site audit process, the audit team has assessed the two potential invasive species planned to be used under the project; Balsa and Tilapia. Balsa will be used for short-term small plantation blocks (4-5 years rotation). Considering no invasion problems are known as a result of the more intensive use of Balsa in the ENB Gazelle Peninsula for more than 20 years now, the proposed mitigation measures are deemed appropriate. Tilapia has been farmed already for some years within the project area, with good support from the ENB Fisheries Division. The proposed mitigation measure to control the species are deemed appropriate.

1.15.10 GMO Exclusion (B2.7)

GMOs will not be used in project activities.

1.15.11 Inputs Justification (B2.8)

The audit team did not find evidence of the use of fertilizers or agricultural products of chemical origin which was crosschecked with community members interviewed and participating in project activities (home gardens, forest restoration, etc.).

1.15.12 Waste Products (B2.9)

There will be no major waste products resulting from project activities. Waste management is included in the Community Conservation Laws, with fines for improper disposals of different types of waste.

1.15.13 Negative Offsite Biodiversity Impacts (B3.1) and Mitigation Measures (B3.2)

No negative impacts on biodiversity are expected outside the project area. During site audit, the audit team assessed and found that there will be no negative offsite biodiversity impacts.

1.15.14 Net Offsite Biodiversity Benefits (B3.3)

There are no expected potential negative impacts on biodiversity outside the project zone, and the development of and adherence to the Tavolo SLUP. The project activities are expected to generate more favorable conditions for the conservation and sustainable management of the forests. Therefore, project activities are expected to contribute to maintaining ecological connectivity with other marine and coastal ecosystems in the region and generate a positive impact on the movement of the species.

1.15.15 Biodiversity Monitoring Plan (B4.1, B4.2, GL1.4, GL3.4)

The information in Section 5.4.1 of the PDD assesses the changes in biodiversity resulting from project activities within and outside the project zone.

Appendix 7 of the project document provides the complete overview of the project's objectives, activities, expected outputs, outcomes, impacts and indicators (PNG Communities BEST REDD Tavolo Project Theory of Change & Monitoring Plan matrix). It includes all aspects of the CCBS PD, i.e., Climate, Community and Biodiversity.

The Community Conservation Monitoring and Management System report (Appendix 8), details the biodiversity survey methods that will be used, monitoring schedules, implementation of the monitoring system and enforcement of the Management By-laws.

Table 9 of the VCS PD elaborates the assessment method, responsibility and management strategy for biodiversity monitoring plan.

RINA deems the biodiversity monitoring plan identifies biodiversity variables to be monitored, the areas to be monitored, the sampling methods and the frequency of monitoring and reporting following the CCB requirements in this regard. The PDD shows how the monitoring variables were directly linked to the project's biodiversity objectives and the expected effectiveness of the measures taken to maintain or enhance identified high conservation values related to nationally significant biodiversity present in the project zone. RINA deems the biodiversity monitoring plan was elaborated according to the CCB standard.

1.15.16 Biodiversity Monitoring Plan Dissemination (B4.3)

Dissemination of the monitoring plan for community benefits was planned in the same way as the dissemination of project summary documents and of the climate monitoring plan described in Sections 2.3.2 and 3.3.4 of the PDD. As in previous sections dissemination of the project documents and project results was carried out as planned and following the CCB requirements.

During on-site audit, the audit team assessed the monitoring plan and did field assessment of forest biodiversity and aquatic life in Tavolo forests. Thus, RINA deems the biodiversity monitoring plan and results were made public available on the internet and summaries were communicated to the communities and other stakeholders through appropriate means.

1.15.17 Optional Gold Level: High Biodiversity Conservation Priority Status (GL3.1)

Dissemination of the monitoring plan for community benefits was planned in the same way as the dissemination of project summary documents and of the climate monitoring plan described in Sections 2.3.2 and 3.3.4 of the PDD. As in previous sections dissemination of the project documents and project results was carried out as planned and following the CCB requirements.

RINA deems the biodiversity monitoring plan and results were made public available on the internet and summaries were communicated to the communities and other stakeholders through appropriate means.

14 species have been identified to be present within the Tavolo SLUP area that are listed as rare, threatened or endangered (Vulnerable or Endangered) is presented in Table 10 of the VCS PD.

This information was crosschecked during the audit interviews and in the supporting evidence (videos, testimonials, documents, etc.). The project proponent and collaborating entities demonstrated during the audit that the project aims to and will contribute to the conservation of these species, carrying out monitoring of ecosystems and individuals.

All this work is reinforced with environmental education strategies and actions with the local community that live alongside these species. Thus, it can be considered that the project will generate exceptional benefits in biodiversity; by conserving and restoring the mangrove area and hydrobiological connectivity of the coastal-marine landscape and guaranteeing the population success of species with narrow niches or with a stage of their life cycle especially associated with the Tavolo forests.

1.15.18 Optional Gold Level: Trigger Species Population Trends (GL3.2, GL3.3)

The principal trigger species identified were Blue-eyed cockatoo— *Cacatua ophthalmica*, New Britain Boobook— *Ninox odiosa*, Kamarere— *Eucalyptus degluta*, Leatherback turtle— *Dermochelys coriacea*, Green turtle – *Chelonia mydas*, Dugong— *Dugong dugong*, Sea cucumbers.

Especially, the terrestrial species Blue-eyed cockatoo and Russet Hawk-Owl (New Britain Boobook) are important trigger species, as they are both endemic to New Britain, they are considered forest dependent species and, although no population estimates for the Tavolo SLUP are currently available, it is likely that the forests within Tavolo SLUP are part of a Key Biodiversity Area that holds a significant population of these vulnerable species.

Project activities related to the conservation of these species are focused exclusively on the rescue, rehabilitation, monitoring and release of specimens that are in a vulnerable situation in the project area and, therefore, the project does not expect to generate impacts in terms of increased populations.

Since population trends are not yet clear, but the PP and collaborators entities showed their great will and interest to comply with the optional criteria related to biodiversity and diversity plans are planned to be prepared in coming periods, the audit team considered to raise a Forward Action Request. For future verification events the project developer should provide the results of the assessment of the most suitable monitoring and management methods for the three threatened species of fauna identified in the project. In addition, data and results of the

monitoring of these three threatened species should be provided in order to keep the gold level distinction related to biodiversity.

VALIDATION CONCLUSION

RINA has verified that the project is in compliance with the Verified Carbon Standard version 4.2 and the without qualifications or limitations as well as the CCB Standards Third Edition including meeting the Optional Gold level criteria for Climate, Community and Biodiversity. The project is located in Papua New Guinea and covers an area of 8,565 ha hectares at validation stage.

The project proponent FORCERT, collaborating entities TCCA and Face the Future have the control over the whole project area and the rights of use, at validation.

RINA has performed the validation of this REDD project in PNG on the basis of all issues and criteria of VCS. The conclusions of this report showed that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation.

The validation consisted of the following three phases: i) a desk review of the project design and the baseline and monitoring Plans; ii) follow-up interviews, on-site audit with project stakeholders; iii) the resolution of outstanding issues and the issuance of the final validation report and opinion. In the course of the validation process corrective actions and clarifications were raised; all have been successfully closed as explained in the validation protocol annexed to this report.

The Project participant used the "CDM Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities (T-ADD)".to demonstrate the additionality of the Project. In line with this tool, the PDD provides a barrier analysis to determine that the project activity itself is not the baseline scenario.

The methodology REDD+ Methodology Framework v1.6. – Approved VCS Methodology VM0007 was applied to determine the GHG net anthropogenic removals by sinks. The barrier analysis demonstrates that the proposed project activity is not a likely baseline scenario and also this is not a common practice for local communities in PNG to protect forest for financial return, in the absence of carbon finance. GHG net anthropogenic removals by sinks attributable to the project are hence additional to any that would occur in the absence of the project activity.

The review of the project design documentation and additional documents related to baseline and monitoring methodology; and the subsequent background investigation, follow-up interviews and review of comments by parties have provided RINA with sufficient evidence to validate the fulfilment of the stated criteria.

In detail the conclusions can be summarized as follows:

The project is in line with all criteria of the VCS Standard v.4.4 and CCB Standards Third Edition including meeting the Optional Gold level criteria for Climate, Community and Biodiversity

The project additionality is sufficiently justified in the PD.

The Monitoring Plan is transparent and adequate.

The analysis of the baseline emission, project emissions and leakage has been carried out in a transparent and conservative manner.

RINA confirms and agrees that no leakage is accounted for by the project and that therefore no monitoring of leakage by the project is needed.

The Project began on 23 January 2019 and will have an expected duration of 30 years; during this period, the reduction of 1,635,951 tCO₂e is expected through the implementation of activities related to the four strategic lines defined: strengthening of governance, alternative productive projects, recovery and forest restoration areas, and monitoring, accounting for an annual average of 54,532 tCO₂e.

RINA confirms with a reasonable level of certainty that the claimed emission reductions are free from major errors, omissions or inaccuracies.

APPENDIX 1: DOCUMENTS PROVIDED BY THE PROJECT PROPONENT

List of documents- PNG Communities best REDD- Tavolo project:

/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/	FORECERT 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

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.

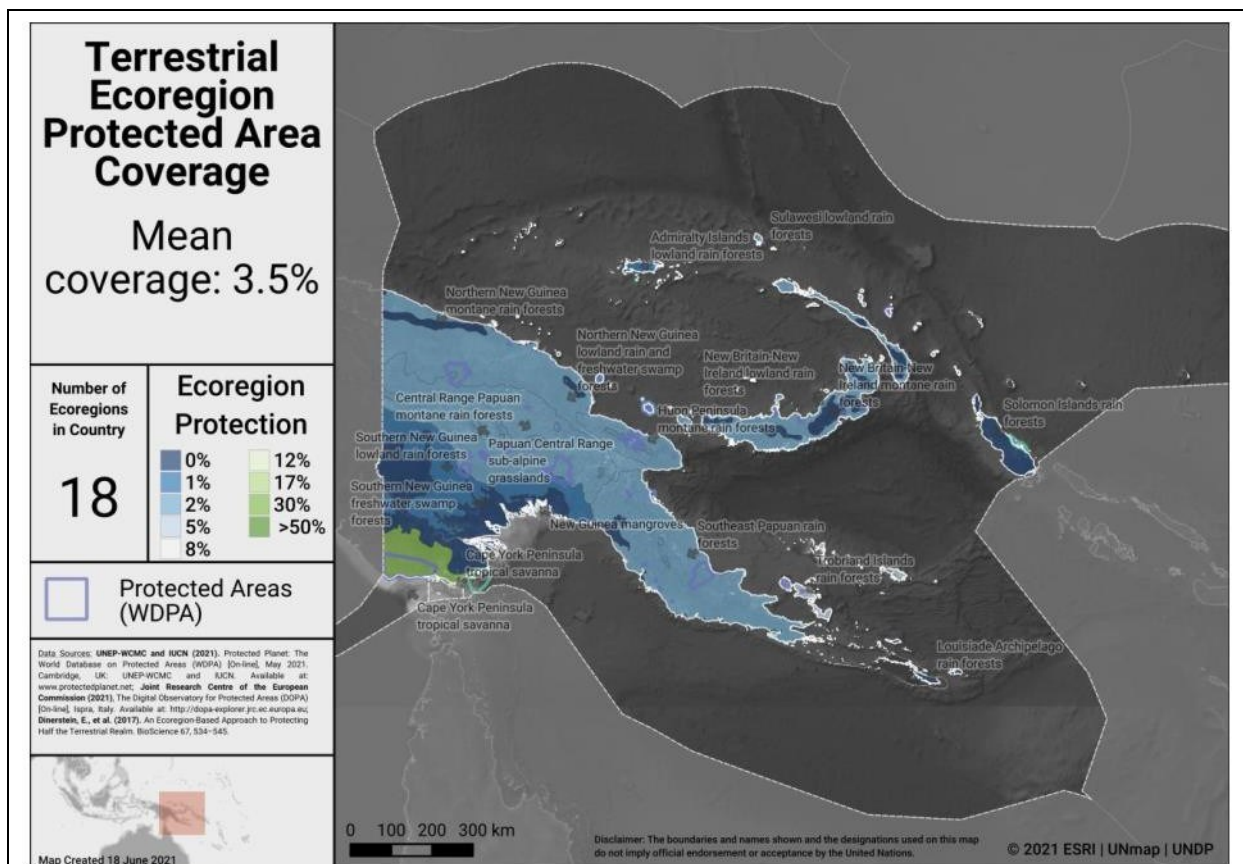
Documentation provided by project participant

- TCCA plan,
- PDD

VVB assessment

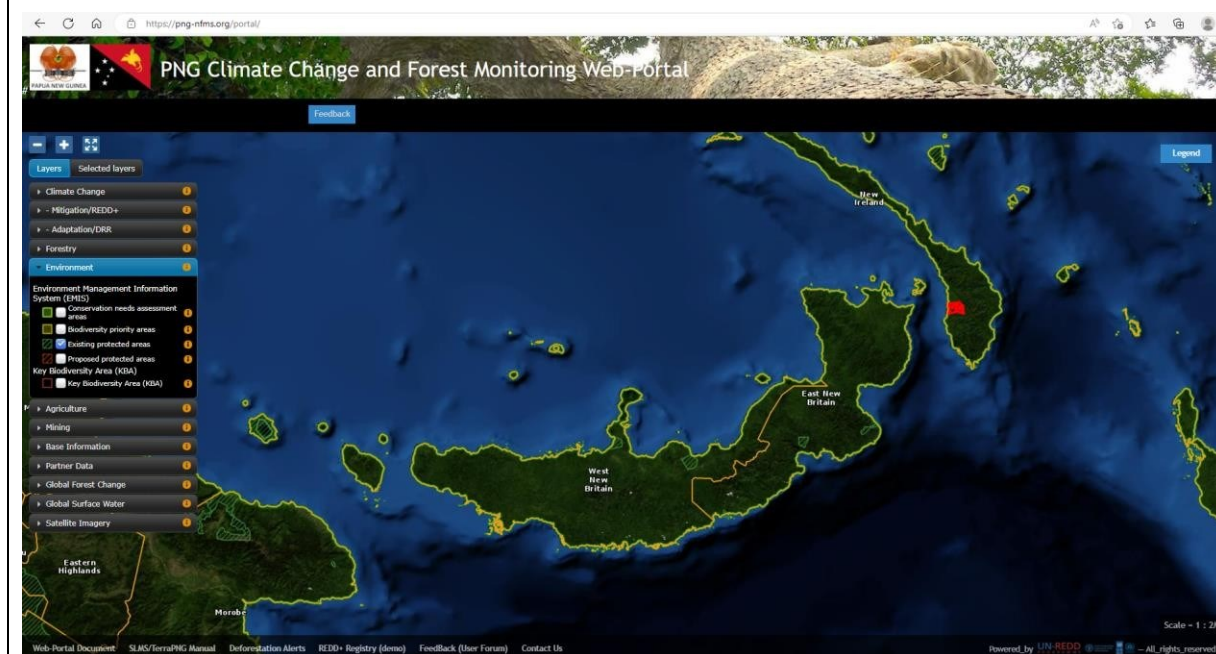
The documents provided by PP TCCA plan and Conservation deed address the issues of conflicts. Also, during the on-site audit, the audit team conducted the assessment of conflicts and interviews with the local community and found that there is proper approach for conflict resolutions. Thus, CL is closed.

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 \(png-nfms.org\)](https://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 and found to be correct. Hence the CL is closed.

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	
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.	
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	Joebili 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	Aphonsia 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		

Photos with descriptions of site visits at Tavolo Conservation Area.



Figure 1. Meeting with Sipare villagers and TCCA and Village Leaders, 12 July 2022



Figure 2. Women representative speaking at Sipare meeting, 12 July 2022



Figure 3. Traditional appreciation by Chief William Appena. Presentation of traditional kina shell signifies unity and friendship, 13th July 2022.

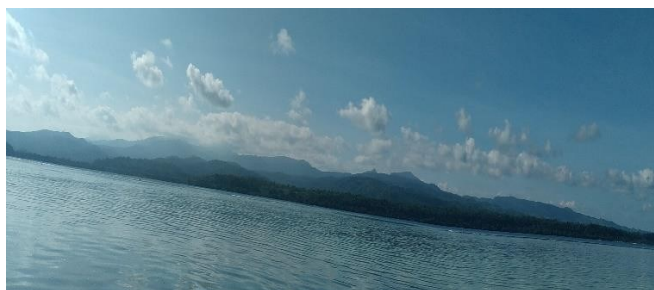


Figure 4. Tavolo project site view from the island. The photo covers the full view and extent of the project area.



Figure 5. Corner of production forest area boundary within the Tavolo Conservation Area.



Figure 6. The Narla River Trail in the Tavolo Conservation Area at geolocation -5.9004675159454346, 150.91665649414062.



Figure 7. Corner of production forest area boundary within the Tavolo Conservation Area.



Figure 8. The Narla River Trail in the Tavolo Conservation Area at geolocation -5.9004675159454346, 150.91665649414062.



Figure 9. The grey sandy beach is the mouth of Mukus River Tavolo project boundary at geolocation -6.026586055755615, 150.85202026367188.



Figure 10. The gray sandy beach is a HCV Site for Leatherback turtle nesting site within Tavolo Conservation Area at geolocation -6.019397258758545, 150.8704376220703

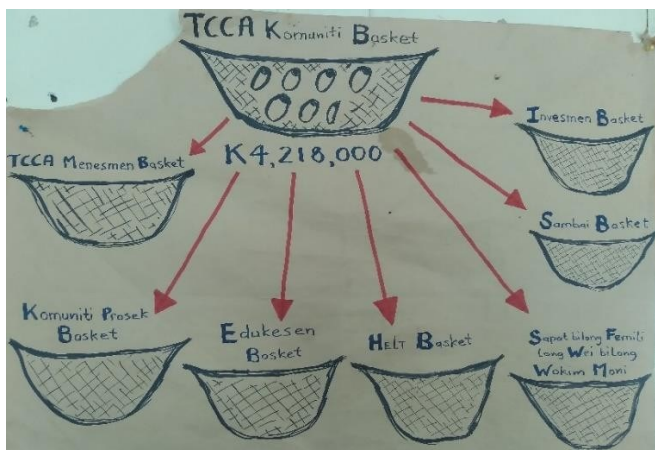


Figure 11. Presentation of the TCCA general funds (baskets) money & development plan for their Tavolo community benefit sharing, using drawings of local baskets with betelnut, also allowing less or non-literate community members to understand Tavolo Community's benefit sharing system



Figure 12. Classroom in the background was funded & supported by the Conservation project. Auditor Vihnay, school headmaster and TCCA chairman with son.



Figure 13. TCCA office and training center in the foreground. The building in the far left is the TCCA guesthouse.



Figure 14. New teacher's house at Tavolo Primary School.



CERTIFICATO DI QUALIFICA
QUALIFICATION CERTIFICATE

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

BAPUT Bazakie

è qualificato come:¹
is qualified as:

REG-EXP²

nello schema:³
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 SECTORAL 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

¹Legend:

VAL: Validator
VER: Verifier
TEC: Technical Expert
TL: Team Leader
FIN-EXP: Financial Expert
REG-EXP: Regional Expert
IRB: Independent Reviewer
DET: Determiner

²Schemes

CDM: Clean Development Mechanism
VCS: Verified Carbon Standard
GS4GG: Gold Standard for Global Goals
SCG: SocialCarbon Standard
JI: Joint Implementation
ISO14064-2: International standard 14064 part 2

³Countries

Papua New Guinea

RINA Services S.p.A. è accreditata da UNPCCD, quale Body Operative Designated (BOD) per condurre la Validazione e la Verifica di Progetti CDM, da VCSM per condurre la Validazione e la Verifica di Progetti VCS, da VCSM per condurre la Validazione e la Verifica di Progetti GS, da VCSM per condurre la Validazione e la Verifica di Progetti GS4GG.
RINA Services S.p.A. is accredited by the UNPCCD 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 VCSM to carry out Validation and Verification of GS Projects and by the VCSM to carry out Validation and Verification of GS4GG Projects.

GHS_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
ITER:	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.

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RNA 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 Ecologica Institute, to carry out Validation and Verification of SCS Reports.

GHQ_QUAL_CERT_EN(08-2021)

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