

SECOND VERIFICATION OF THE MAI NDOMBE REDD+ PROJECT



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EPIC Sustainability Services Private Limited

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Summary

Wildlife Works Carbon has appointed EPIC Sustainability Services Private Limited to perform the second periodic verification under VCS and CCB standards. The assessment covered the scope of the verification of the emission reductions reported and sustainable benefits achieved for the project titled "The Mai Ndombe REDD+ Project", VCS ID: 934 for the period from 01 November 2012 to 31 December 2016.

The verification was based on the validated project description (PD), Second Monitoring & Implementation report, previous monitoring and verification reports and other supporting documents made available to the assessment team by the client.

The project activity is a REDD+ project, eligible under the Agriculture, Forestry and Other Land Use Scope in VCS located in the Mai Ndombe province in the DRC. The project, in its second monitoring period, has continued to reduce CO₂ emissions within the Project Accounting Area (PAA) by stopping planned legal and unplanned illegal logging, charcoal production and slash and burn agriculture. ERA Congo / WWC has maintained the 299,645 ha concession under conservation status by implementing activities to offset the opportunity costs provided by both commercial and artisanal logging interests operating in the DRC. The PD was validated and first verified on 11 December 2012 and the first verification has been completed up to 31 October 2012. At that time, the Project Accounting Area (PAA) was established and the monitoring systems were in place. During the current verification, the scope covered the verification of the generated GHG carbon credits and sustainable benefits achieved for the second verification period (M2).

The project combines sustainable development with carbon sequestration and supports biodiversity conservation efforts. Carbon credit sales generate participant income and provide project funding which contribute to infrastructure benefits. These sustainable benefits are verified by the additional CCBA certification.

The scope of this assessment is defined as a periodic independent review and ex-post determination by EPIC, of the proposed and monitored VCS project design and CCBA indicators during defined verification period, and consisted of the following three phases

- a) Desk review of the project documents and supporting evidences;
- b) Physical site inspection and follow-up interviews with project stakeholders;
- c) Resolution of outstanding issues and the issuance of the final report

The overall verification, from Contract Review to Verification Report & Opinion, was conducted using EPIC's internal procedures.

The assessment team identified, through the assessment process, Corrective Action Requests (CARs) and Clarification and Information Requests (CRs). A total of 3 CARs, 11 CRs and 2 FARs were identified in the current assessment. The client has taken actions and submitted to EPIC the revised reports and supporting evidence. The assessment team, through the validation and verification process, confirmed that the project applies the applicable methodology by meeting the requirements of the monitoring aspects of the methodology and is able to record real and measurable emission reductions, which are achieved by the project activity. The emission reductions during the monitoring period are correctly calculated in the VCS monitoring report, Version 4.3, dated 22nd October 2017. Therefore, EPIC certifies the emission reductions amounting to 10,773,562 tCO₂e for the period from 01 November 2012 to 31 December 2016 (both days inclusive).

On the basis of the physical site inspection of the project activities and review of the documents submitted by the project participant, the assessment team confirms that the monitoring plan conforms with VCS and CCB requirements and both the GHG reductions and the CCB indicators have been monitored in line with

the methodological and project design requirements. In conclusion, it is EPIC's opinion that the VCS/CCBA Second Monitoring and Implementation Report for The Mai Ndombe REDD+ Project dated 22nd October 2017 Version 4.3, meets all relevant requirements established by the VCS Standard, applicable Methodology VM0009, 'Methodology for Avoided Deforestation' as well as the identification of social, economic and environmental impacts and the presentation of the results obtained in accordance to the CCBA indicators.

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1. INTRODUCTION

1.1 Objective

EPIC Sustainability Services Private Limited (EPIC) has been contracted by Wildlife Works Carbon LLC (WWC) to undertake the second periodic independent verification of the project titled “The Mai Ndombe REDD+ Project”:

- To verify that the actual monitoring system and procedures are in full compliance with the system and procedures described in the monitoring plan of validated PD as well as with the applicable methodology;
- To verify the monitoring and Project Implementation Report with deviations are in compliance with monitoring plan and VCS / CCB rules;
- To identify social, economic and environmental impacts as well as the presentation of the results obtained in accordance to the CCBA indicators;
- To verify that the data reported were accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation; and
- To verify and certify GHG emission reductions reported for the project for the period from 01 November 2012 to 31 December 2016.

1.2 Scope and Criteria

The scope of the verification was the independent and objective review and ex-post determination of the monitored reduction of GHG emissions from “The Mai Ndombe REDD+ Project”. The verification of this project was based on the validated and verified project description (PD), validation report, first monitoring and verification reports and supporting documents made available to the verification team. These documents were reviewed against the requirements of the VCS standard version 3.7, VCS guidelines, related rules and guidance, the VCS Validation and Verification Manual, Version 3.2, and the CCB Standard Second edition.

The CCB Standard for this project activity being complimentary to the VCS, does not in itself set the criteria regarding the project type, location, and size, crediting period or baseline and monitoring methodologies; it covers only criteria of climate community and biodiversity impact of the project, but not for emission reductions themselves.

The scope of the verification covers the independent evaluation of this specific project activity by a certifying entity against the requirements of the CCB Standard and its indicators, on the basis of the Project Implementation Report (PIR) report submitted.

The implementation status of the monitoring regarding the Climate, Community and Biodiversity indicators are verified based on the CCB Standard (Second Edition) in order to confirm that the impacts arising from a carbon offset project for the indicators are documented with adequate justification and can be reasonably verified.

The verification is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design.

1.3 Level of Assurance

In line with VCS requirements and as per ISO 14064-3:2006 para A.2.3.2, a reasonable level of assurance is defined for the verification of the project. This implies that based on the process and procedures conducted, EPIC should state whether the information in the monitoring report is materially correct, is a fair representation of the actual project details, and is prepared in accordance with the VCS requirements and the applied VCS methodology for information pertaining to additionality, GHG quantification, monitoring and reporting.

1.4 Summary Description of the Project

The project is a REDD+ project, eligible under the Agriculture, Forestry and Other Land Use Scope in VCS located in the Mai Ndombe province in the DRC. The project, in its second monitoring period, has continued to reduce CO₂ emissions within the Project Accounting Area (PAA) by stopping planned legal and unplanned illegal logging, charcoal production and slash and burn agriculture. ERA Congo / WWC has maintained the 299,645 ha concession under conservation status by implementing activities to offset the opportunity costs provided by both commercial and artisanal logging interests operating in the DRC. The PD was validated and first verified on 11 December 2012 and the first verification has been completed up to 31 October 2012. At that time, the Project Accounting Area (PAA) were established and the monitoring systems were in place. During the current verification, the scope covered the verification of the generated GHG carbon credits and sustainable benefits achieved for the second verification period (M2).

The project combines sustainable development with carbon sequestration and supports the biodiversity conservation efforts. Carbon credit sales generate participant income and provide project funding, which contribute to infrastructure benefits such as schools and health clinics. These sustainable benefits are verified by the additional CCBA certification

The overall verification process, beginning from the Contract Review to Verification report, certification statement & opinion, was conducted using the internal procedures of EPIC Sustainability Services Pvt. Ltd. (ESSPL).

The and verification process consisted of the following phases:

- a document review of the project design documents, monitoring reports and preparation of the verification protocol;
- an on-site visit to the project and interviews with project proponent;
- and resolution of outstanding issues and the issuance of final verification report and opinion.

The Verification was based on the guidance documents provided by VCS, which included the following: VCS Standard, version v3.7, Agriculture, Forestry, and Other Land Use Requirements v3.6, VM0009, 'Methodology for Avoided Deforestation v2.0' approved by the VCS in October 2012, the VCS AFOLU Non-Permanence Risk Tool v3.3, CCB Standard, Second Edition and the latest valid version of VCS-CCB verification report template.

During the assessment, non-fulfillment of the criteria or identified risks to the fulfilment of project objectives were raised as either CARs or CRs. Corrective Action Requests (CARs) were issued, where:

- mistakes had been made that directly impacted on the project results; or
- VCS / CCB requirements had not been met; or
- reductions / sustainable benefits will not be certified.

The Clarification Requests (CRs) were issued where additional information was needed to clarify issues, and Forward Action Requests (FARs) for issues relating to project implementation that required review during the first verification of the project. The list of the CARs and CRs are summarized in Appendix 1. Two pending FARs from the previous validation and verification were also addressed.

2. VERIFICATION PROCESS

2.1 Audit Team Composition

The following team members from EPIC were involved in the assessment:

Name	Role	Components reviewed
Dr G Vishnu	Lead Auditor	Completeness check, desk review, onsite inspection, Interview with project representatives, issuance of findings, report preparation.
Mr A. Prabu Das	Auditor	Completeness check, desk review, preparation of draft report
Ms. Marceline Ndekelu	Host Country Expert	Interviews with community and forestry land use patterns, desk review
Mr R Vijaya Raghavan & Dr. R. Madhukar	Technical Review team	Checking and verifying of information related to draft final report.

The summary of the audit team is provided as below:

Dr. G. Vishnu holds a Master's and Doctorate in Environmental Science. He has around 8 years of experience in the field of research and consultancy related to water, wastewater, solid waste management systems, implementation of new, Cleaner Production technologies and biomass assessment studies. He has more than four years' experience in validation verification of more than thirty CDM and VCS projects and has undergone extensive training on GHG validation and verification and has been qualified as Lead Auditor for various technical areas. He is also an ISO 26000 lead auditor certified by Professional Evaluation and Certification Board (PECB). He is a Certified Sustainability Assurance Practitioner (CSAP) from AccountAbility, UK. He has successfully completed the e-course on Carbon Monitoring in CDM Afforestation and Reforestation projects conducted by World Bank Institute. He has participated in forestry projects across various regimes and has undergone training in methodologies and processes related to forestry auditing. He has experience in community forestry projects under VCS, CCB and Plan Vivo in African region.

Mr. A Prabu Das holds a Master's Degree in Energy management and is a qualified Energy auditor. He has around 8 years of experience in the field of energy auditing and GHG project development and consulting. He has more than four years' experience in validation verification of more fifteen CDM and VCS projects and has undergone extensive training on GHG validation and verification and has been qualified as Lead Auditor for various technical areas. He is also an ISO 26000 lead auditor certified by Professional Evaluation and Certification Board (PECB). He is a Certified Sustainability Assurance Practitioner (CSAP) from AccountAbility, UK. He has successfully completed the e-course on Carbon Monitoring in CDM Afforestation and Reforestation projects conducted by World Bank Institute. He has participated in forestry projects across various regimes such as VCS, CCB, GS, REDD and has undergone training in methodologies and processes related to forestry auditing and is a qualified forestry auditor.

Mr. R. Vijayaraghavan holds BE in Mechanical Engineering, M.Tech in Energy Conservation and Management and MBA in Technology Management. He is certified as Energy Auditor by Bureau of

Energy Efficiency (BEE), Government of India. He has 10 years of working experience in energy sector including validation / verification of fifty CDM and VCS/GS projects and has undergone extensive training on CDM validation and verification and has been qualified as Lead Auditor for various technical areas. He is also an ISO 26000 lead auditor certified by Professional Evaluation and Certification Board (PECB). He is a Certified Sustainability Assurance Practitioner (CSAP) from AccountAbility, UK. He has successfully completed the e-course on Carbon Monitoring in CDM Afforestation and Reforestation projects conducted by World Bank Institute. He has participated in forestry projects across various regimes such as VCS, CCB, GS, REDD and has undergone training in methodologies and processes related to forestry auditing and is a qualified forestry auditor.

Dr. R. Madhukar holds a Doctorate in Environmental Science. He has more than 9 years of experience in different industries, consultancy and research and development in Environment Impact Assessments. He has three years' experience in validation verification of more than ten CDM and VCS projects and has undergone extensive training on CDM validation and verification and has been qualified as Auditor for various technical areas. He is also an ISO 26000 lead auditor certified by Professional Evaluation and Certification Board (PECB). He has successfully completed the e-course on Carbon Monitoring in CDM Afforestation and Reforestation projects conducted by World Bank Institute. He has participated in community forestry projects under VCS, CCB and Plan Vivo in African region. He has participated in forestry projects across various regimes and has undergone training in methodologies and processes related to forestry auditing and is a qualified forestry auditor.

2.2 Method and Criteria

The verification and sampling plan methodology was based on VCS guidance documents and ISO 14064-3. For this monitoring period, the monitoring plan also includes a sample plan that suggests a yearly sampling of 20% of the total number of sample plot (463) from the initial inventory undertaken in year one of the project, as well as the frequency that disturbances are monitored through aerial imagery.

A permanent circular nested plot design was used for the biomass sample plots. The tree plot radius for this project is 15 meters, which corresponds to a 0.07 ha plot area. Within the project area, the team visited randomly-aged sample plots that were used to determine the carbon stock within the project area. In each plot, the assessment team observed the PP inventory team implementing the Standard Operating Procedure – Forest Inventory. The plots were consequently re-measured either completely or partly and findings compared with the original inventory date of the respective plots. The following plots were visited by the assessment team:

Plot IDs	Type / Strata	Observations
17H, 150e, 19H, 142E, 180E, 42G	Secondary forest previously exploited by the logging company (SOFORMA & FORESCOM) Primary (undisturbed) forest and Swamp forest	Re-identification of both plots and trees originally subjected to the inventory and compare the data generated with the field data as obtained for M2. GPS and re-measurement of the plots was done.

The objective of the field assessment was to assess the project's ability to re-identify both plots and trees originally subjected to the inventory, whose data were entered in the carbon model and to assess the quality of the work performed within the field during the data collection. In addition to the site visit, whereby the assessment team assessed the performance of the inventory practices, the team performed an office audit during which it examined the data processing, quality controls and carbon modelling. This was to determine the correctness of the assumptions that the PD provided on the project eligibility criteria in relation to Methodology for Avoided Mosaic Deforestation of Tropical Forests (VM0009) version 2.0, as well as the project's ability to implement the project design over the duration of the project crediting period. During the various site visits, both in the Reference Area and Project Area, the assessment team performed

interviews with the aim of obtaining information about agricultural practices within the project area. A risk-based approach was used to select the samples, allowing for a review of target members representing a wide geographic range of sites that reflect the different PAA strata. This was done to obtain the necessary sample size and to meet a reasonable level of assurance.

2.3 Document Review

The verification was performed based on the review of the PD, monitoring report and PIR as well as the supporting documentation. This process included:

1. a review of data and information presented to verify their completeness
2. a review of the Monitoring Plan and monitoring methodology, paying particular attention to the on-field measurements, and the QA/QC procedures, and
3. an evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of ERs.

The documents submitted were initially reviewed and EPIC requested that the PP present supporting evidence. Additional background information and documents related to project performance were also reviewed by EPIC. Through the process of the validation and verification, the revised monitoring report and the supporting documents were evaluated to confirm the actions taken by the PP in response to the CARs and CRs issued by EPIC. The documents reviewed by EPIC are listed in References section of this report. EPIC reviewed the final version of the documents, such as the MR/PIR dated 14 September 2017, to confirm that all changes agreed had been incorporated. The entire list of documents reviewed is summarized in Section 6.0.

2.4 Interviews

Interviews were conducted during the site visit inspection from September 1st to 9th, 2017. Both the WWC team and ERA team were interviewed at the head office in Kinshasa and field office in Inongo.

Name Designation	Company	Interview Topics
Mr. Jeremy Freund	Wildlife Works Carbon LLC	Project design, Project implementation Monitoring plan and Procedures, Training details, field measurement
Mr. Jean-Robert Bwangoy Bankanza Bolambée Mr. John Schellenberg Mr. Dodo Ndonga Mr. Gedeon Wongondombi Mr. Bruno Ilonga	Wildlife Works Carbon LLC ERA Congo	Monitoring plan and Procedures, Training details, field measurements
Mr. Simon Bird Jacques Ipoma, Anatole Bokolo, Mathieu Bolaa, Donat Mboyo Koko, Marilyn Elembe, Djems Mbalaka, Panest Ngubidi, Eddy Mbabila, Gauthier Kimpese, Guylain Nshoko, Gratien Matungulu	Wildlife Works Carbon, LLC ERA Congo	Field measurements, Species identification, data entry, Carbon measurement practices

Mr. Jean-Robert Bwangoy Bankanza Bolambée	Wildlife Works LLC	Procedures and policies of DRC government for forestry conservation and community forestry.
<ul style="list-style-type: none"> • Inunu • Lobeke • Kesenge • Lombe/Bonsongo • Nselenge • Bobola Mpinga • Ikita • Lokanga • Mbale 	Villages visited to review CCB indicators	Farming practices followed, Meeting with village council and animateurs, Nurseries and community gardens, Mobile Clinics, village boundary visit for buffer zone verification

2.5 Site Inspections

An onsite visit was conducted during the period September 1st to 9th, 2017. The sampling criteria were based on strata classified as described in section 2.1. The on-site assessment which was conducted as a part of the verification activity involved:

- 1) An assessment of the implementation and operation of the VCS and CCB project activity as per the registered PD;
- 2) A review of information flows for generating, aggregating and reporting of the monitoring parameters;
- 3) Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan;
- 4) A cross-check between information provided in the PD, MR and data from other sources;
- 5) Observations of monitoring practices against the requirements of the PD and the applied methodology;
- 6) Interviews with local stakeholders to confirm that the project meets the sustainability benefits criteria as defined by CCB;
- 7) A review of calculations and assumptions made in determining the GHG data and ERs, and
- 8) An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters.

2.6 Resolution of Findings

The objective of this phase of the verification was to resolve the corrective action requests and clarifications and any other outstanding issues which needed to be clarified prior to EPIC's positive conclusion on the monitoring report. During the verification process, 2 CARs and 14 CLs were raised. 2 FARs (FAR 1 and FAR 2) raised during the earlier validation were addressed during this verification. Also 2 FARs (FAR 3 and FAR 4) were raised during this verification, which were acknowledged by WWC LLC. All the CARs and CRs were resolved during this phase. In order to ensure the transparency of the validation process, the concerns raised and responses given are summarized in Appendix 1 of this report and documented in more detail. All the corrective actions and responses have been incorporated into the monitoring report.

2.7 Internal quality control

An internal Technical Reviewer is appointed to review the final draft reports. The comments made by the Technical Reviewer are taken into consideration and incorporated in the final verification report. The final verification report (after resolutions of all findings) is then submitted to the Head – Operations for review and approval.

2.8 Forward Action Requests

There was a FAR raised during this verification process which needs to be addressed during the validation of renewal of the crediting period.

2.9 Eligibility for Validation Activities

EPIC is accredited for validation and verification for the scopes 1-11 and 13-15 by CDM UNFCCC as well as by the VCS board.

3 VERIFICATION FINDINGS

The project activity is a REDD+ project, eligible under the Agriculture, Forestry and Other Land Use Scope in VCS located in Mai Ndombe Province in the DRC. The project, in its second monitoring period (m2), has continued to reduce CO2 emissions within the Project Accounting Area (PAA) by stopping planned legal and unplanned illegal logging, charcoal production and slash and burn agriculture. ERA Congo / WWC has maintained the 299,645 ha concession under conservation status by implementing activities to offset the opportunity costs provided by both commercial and artisanal logging interests operating in the DRC. The PD was validated and first verified (M1) on 11 December 2012 and the first verification has been completed up to 31 October 2012. At that time, the Project Accounting Area (PAA) was established and the monitoring systems were in place. This verification covered the verification of the generated GHG carbon credits and sustainable benefits achieved for the period M2.

3.1 Participation under Other GHG Programs

The project has not applied for other GHG programs such as CDM, GS, etc. The same is verified through the declaration letter from the PP confirming that the project is not claiming any other environmental credits. Additional certification under CCBA does not quantify GHG credits by itself and is rather used as a qualitative tag for the VCS credits, representing community and social aspects. The verification team also checked the national and international credits trading systems to assess double-counting risks. Web links for the same have been listed in the appendix of this report.

3.2 Methodology Deviations

No methodology deviations were raised for this monitoring period.

3.3 Project Description Deviations (Rules 3.5.7 – 3.5.10)

The following deviations from project descriptions were raised in the monitoring report:

Original description in PD	Revised description in MR	Verification team's opinion
Not Applicable	For the MNRP, the CCB monitoring indicators as per CCB v2 were required to be validated as part of the CCB monitoring plan prior to implementation of the project activities that they describe. As part of our adaptive management plan, we evaluate the indicators themselves for appropriateness and ease of quantification. During m2, several	The deviation is within the permissible limits of the applied methodology and does not impact the monitoring of the emission reductions significantly. Rather the approach was an internal goal of the PP which was not practically implantable due to logistical and operational constraints and now the Table 24 in the PIR submitted is

	<p>indicators were identified as difficult / impossible to quantify and for others, the reporting frequencies were determined to be unrealistic. As such, we have opted to modify the CCB monitoring indicators as follows:</p> <ol style="list-style-type: none"> 1. modify the reporting frequencies for those indicators where the frequency was observed to be inappropriate; 2. modify the reporting units for those indicators where the units were previously observed to be difficult to quantify and 3. remove those indicators that were observed as difficult / impossible to quantify. 	<p>revised to reflect the reporting frequencies and indicators. The verification team has through onsite visit, observations and interviews with both the PP and the operational staff identified this approach to be acceptable and implementable.</p>
<p>Not Applicable</p>	<p>The Project Description of the MNRP had indicated the Project Proponent as being jointly Wildlife Works Carbon and ERA Ecosystem Restorations Associates. In 2013 Wildlife Works Carbon bought out ERA's share of the project, to become the sole Project Proponent. The Deed of Partial Release was filed with the VCS on 16 December 2013.</p>	<p>Verification was done based on Section 3.5.7(4) of the CCB Program Rules, v3.1 which specifically mentions "a change of project proponent(s) responsible for implementation" as a change which requires a project description deviation to be applied. The document review such as review of the deed for partial release dated 16th Dec 2013 which was accepted by the VCS was performed to verify compliance.</p>

As explained above, these changes are minor corrections which do not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario of the project.

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

As explained above, these changes are minor corrections which do not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario of the project.

3.5 Monitoring Plans (*CL3.2, CM3.3, B3.3*)

Not applicable as monitoring plan is already validated.

4. VERIFICATION FINDINGS

4.1 Public Comments (*Rules 4.6*)

Public comments were submitted during the public comment period. It has been verified that the project proponent has taken due account of these comments satisfactorily. EPIC has also performed an independent assessment of the comments which are assessed as Appendix 1 attached as a part of this report. Notices announcing the dates of the auditors' visit, their names and contact information were posted in English, French and Lingala at the project office in Inongo, and at the CLDs within the villages. The Project animateurs and the CLDs announced to community members the start of the public comment period at all recent community outreach meetings and encouraged them to file comments. Though there were no public comments received at the community level, the verification team by means of feedback was able to assess that they were positive.

4.2 Summary of Project Benefits

The MR/PIR lists both the unique project benefits and standardized benefit metrics. The assessment is done as follows:

Unique Project Benefits

Outcome / Impact as listed in the PIR	Achievements as applicable during this verification (M2)	Approach and assessment by verification team
Reduce CO2 emissions through conservation management of 2 former logging concessions	The activities such as Forest monitoring / protection, Sustainable job creation, Establishment of Plantations (tree nurseries) and prevention of logging were implemented by the PP.	The verification team has conducted site visit to villages, interviewed the local stakeholders, visited the nurseries and the sample sites in the forest to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.
Sustainable agriculture, fishing and livestock introduced	Agricultural intensification methods / diversification and demonstration gardens were activities implemented by the PP.	The verification team has conducted site visit to villages, interviewed the local stakeholders, visited the nurseries to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.
Improved health and social services	<ul style="list-style-type: none"> • Mobile medical clinic established and re- Multiple schools constructed and improvements made stocked • Emergency medical response system established • Bridges repaired / bridge access improved • Lake transport system established 	The verification team has conducted site visit to villages, interviewed the local stakeholders, visited the mobile clinics to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.
Improved governance and	Re-establishment and	The verification team has conducted site visit to villages,

building of local governance and administrative capacities	reinforcement of LCDs and Participatory mapping planning	interviewed the local stakeholders and LCDs, to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.
Biodiversity conservation and monitoring	Biodiversity inventories	Review of the Biodiversity report for 2014, interview with the biodiversity team in Inongo office and interview with the local stakeholders was performed by the verification team to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.

The unique project benefits were compared with the overall achievements of the project in its lifetime and it was verified there was an overall improvement in the quantum of benefits.

Standardized benefit metrics

Category & Metric	Achievements as applicable during this verification (M2)	Approach and assessment by verification team
<u>GHG emission reductions & removals</u>		The verification team has conducted site visit to the sample sites in the forest to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.
1. Net estimated emission removals in the project area, measured against the without-project scenario	1. N/A	
2. Net estimated emission reductions in the project area, measured against the without-project scenario	2. 10,773,562	

<p><u>Forest cover</u></p> <p>1. For REDD projects: Number of hectares of reduced forest loss in the project area measured against the without-project scenario</p> <p>2. For ARR3 projects: Number of hectares of forest cover increased in the project area measured against the without-project scenario</p>	<p>1. 246,216.2</p> <p>2. NA</p>	<p>The verification team has conducted site visit to the sample sites in the forest to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.</p>
<p><u>Improved land management</u></p> <p>1. Number of hectares of existing production forest land in which IFM4 practices have occurred as a result of the project's activities, measured against the without-project scenario.</p> <p>2. Number of hectares of non-forest land in which improved land management has occurred as a result of the project's activities, measured against the without-project scenario</p>	<p>1. NA</p> <p>2. NA</p>	<p>Assessment Not Applicable</p>
<p><u>Training</u></p> <p>1. Total number of community members who have improved skills and/or knowledge resulting from training provided as part of project activities.</p>	<p>8,067 members</p>	<p>The verification team has conducted site visit to villages, interviewed the local stakeholders and LCDs, to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the</p>

<p>2. Number of female community members who have improved skills and/or knowledge resulting from training provided as part of project activities of project activities</p>	<p>Data not available</p>	<p>achievements as observed for M2. The review of training documents at the Inogo office was also undertaken.</p> <p>For the data not available a FAR is raised as indicated in Appendix 1.</p>
<p><u>Employment</u></p> <ul style="list-style-type: none"> Total number of people employed in of project activities,5 expressed as number of full time employees6 Number of women employed in project activities, expressed as number of full time employees 	<p>112</p> <p>15</p>	<p>The verification team has conducted site visit to villages, interviewed the local stakeholders and LCDs, to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2. The review of employment documents at the Inogo office was also undertaken.</p>
<p><u>Livelihoods</u></p> <p>Total number of people with improved livelihoods or income generated as a result of project activities</p> <p>Number of women with improved livelihoods or income generated as a result of project activities</p>	<p>594</p> <p>Not Available</p>	<p>The verification team has conducted site visit to villages, interviewed the local stakeholders and LCDs, to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.</p> <p>For the data not available a FAR is raised as indicated in Appendix 1.</p>
<p><u>Health</u></p> <p>Total number of people for whom health services were improved as a result of project activities, measured against the without-project scenario</p>	<p>2988</p>	<p>The verification team has conducted site visit to villages, interviewed the local stakeholders and LCDs, health clinics to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the</p>

<p>Number of women for whom health services were improved as a result of project activities, measured against the without-project scenario</p>	<p>NA</p>	<p>various indicators and their results, was done to qualitatively assess the achievements as observed for M2.</p> <p>For the data not available a FAR is raised as indicated in Appendix 1.</p>
<p><u>Education</u></p> <p>Total number of people for whom access to, or quality of, education was improved as a result of project activities, measured against the without-project scenario</p> <p>Number of women and girls for whom access to, or quality of, education was improved as a result of project activities, measured against the without-project scenario</p>	<p>960</p> <p>320</p>	<p>The verification team has conducted site visit to villages, interviewed the local stakeholders and LCDs and schools to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.</p>
<p><u>Water</u></p> <p>Total number of people who experienced increased water quality and/or improved access to drinking water as a result of project activities, measured against the without-project scenario</p> <p>Number of women who experienced increased water quality and/or improved access to drinking water as a result of project activities, measured against the without-project scenario</p>	<p>0</p> <p>0</p>	<p>The verification team has conducted site visit to villages, interviewed the local stakeholders and LCDs and schools to assess that the need for pure water is one of the major needs. However it is noted for this period (M2), no related activities were undertaken by the PP.</p>
<p><u>Well-being</u></p> <p>Total number of community</p>	<p>11,936</p>	<p>The verification team has conducted site visit to villages, interviewed the</p>

<p>members whose well-being was improved as a result of project activities</p> <p>Number of women whose well-being was improved as a result of project activities</p>	<p>Not Available</p>	<p>local stakeholders and LCDs and schools to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.</p> <p>For the data not available a FAR is raised as indicated in Appendix 1.</p>
<p>Change in the number of hectares significantly better managed by the project for biodiversity conservation,9 measured against the without-project scenario</p> <p>Number of globally Critically Endangered or Endangered species10 benefiting from reduced threats as a result of project activities,11 measured against the without-project scenario</p>	<p>299645</p> <p>2</p>	<p>Review of the Biodiversity report for 2014, interview with the biodiversity team in Inongo office and interview with the local stakeholders was performed by the verification team to assess that the achievements as listed out have been achieved to a satisfactory level. Also comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.</p>

The unique project benefits were compared with the overall achievements of the project in its lifetime and it was verified there was an overall improvement in the quantum of benefits. The information provided is in line with the requirements related to monitoring of the data and has been identified accordingly. The achievements reported have been verified based on information provided in the monitoring report.

4.3 General

Implementation Status (G3.4, CL1.5)

The following aspects were assessed according to the requirement of this Section:

The current verification has not identified existence of any material discrepancies between project implementation and the project description. Compared to the previous period, there have been no material changes to the implementation status of the monitoring plan and the completeness of monitoring, including the suitability of the implemented monitoring system except for a project deviation, which does not affect the overall monitoring or results. The project start date is 14 March 2011. The CCB project life is 60 years. The GHG crediting period is 30 years, with the option of a 30-year renewal. The activities as per M2 are as follows:

Climate benefit implementation - the MNRP reduced 11,970,624 tonnes of CO₂e (GERs) throughout the PAA by stopping planned legal and unplanned illegal logging, charcoal production and slash and burn agriculture.

Community benefit implementation - School construction, repair and supply, Community engagement – Local Development Committees (CLDs), Health Care improvements - Mobile Medical Clinic and Emergency Response System, Agricultural Intensification & Demonstration Gardens

Additional activities- Community Participatory mapping, bridge repair and road clearing was performed along two main routes, purchase of a new large motorized boat as well as a smaller craft to provide lake transportation to local communities.

Biodiversity benefit implementation- A review of the Biodiversity report for 2014, interviews with the biodiversity team in Inongo office and interviews with the local stakeholders were performed by the verification team to assess that the listed achievements were achieved to a satisfactory level.

For the above described benefits as per the PIR, comparison of the implementation with table 24 of the Monitoring report, which lists the various indicators and their results, was done to qualitatively assess the achievements as observed for M2.

It was verified that there the information provided for this indicator in the project zone has been updated for the current period.

The project is currently under VCS certification and additionally certified under CCB. The GHG emission reductions or removals generated by the project were not included in any other emissions trading program or any other mechanism that includes GHG allowance trading. The project has not received, nor sought out, any other form of environmental credit, nor has it become eligible to do so since validation or any previous verification. The project also has not participated in, or been rejected under, any other GHG program since validation or any previous verification.

There have not been any previously validated methodology deviations, project description deviations, or minor changes to the project description (as per VCS requirements, each verification report must contain an exhaustive list of all deviations or changes applied to the project). It has also been verified that overall, the project has been implemented as described in the Project Description except for a project deviation, which was verified to be acceptable.

Risks to the Project (G3.5)

As stated in the PIR and PDD there is a change in risk buffer from 25% to 10% in this verification period. A risk analysis for the PIR period was conducted for the project using AFOLU tool specified by VCS and the risk was verified by EPIC indicating a low level of risk to project. The risk assessment is further added to this report as Appendix 2. Assessment was done by review of the PIR, MR and submitted PDD, site visit interviews and documents review. Findings were raised, based on which the information pertaining to the indicator was adequately addressed. Based on the VCS risk of reversal tool, this project has calculated a risk score of 10, which is low and verified to be appropriate.

Enhancement of High Conservation Values (G3.6)

Animal biodiversity has been monitored in M2. Assessment in the previous monitoring period had reported Bonobo presence in most of the project area, but geographic analysis had located them far from villages and away from the lake shore. Toward the end of m2, however, trap cameras have shown bonobos approaching villages which may be because of reduced poaching. Signs of elephants returning to the area (measured by dung counts) have been a common occurrence in m2.

There has been no change has been reported for plant species based on the biomass inventory. The PP has continued the forest protection measures during this monitoring period, in addition to closely monitoring flora and fauna biodiversity. The conversion of the project area from a logging concession to

conservation is the key factor that has ensured the maintenance / enhancement of high conservation value, by maintaining the landscape and ecosystem integrity.

The information presented is verified to be sufficient for the indicator. PDD and first monitoring period (m1) PIR, current PIR, site visit interviews and documents review related to the biodiversity reports were assessed.

Benefit Permanence (G3.7)

Permanence of benefits has been achieved by the project during this verification period as follows:

- Promotion of education
- Introduction of novel techniques and economic benefits through improved agriculture and fisheries,
- Sustainable agricultural practices which produce goods
- Building of infrastructure such as schools and nurseries

The information presented is verified to be sufficient for the indicator. PDD and first monitoring period (m1) PIR, current PIR, site visit interviews and documents review related to the biodiversity reports were assessed.

Stakeholder Engagement (G3.8 – G3.9)

Stakeholder engagement activities during this verification period are as follows:

- Training of trainers in Agronomy and Agroforestry
- Training of trainers (local animateurs) in community engagement;
- Education, information and communication;
- Social and Biodiversity Impact Assessment (SBIA) workshop

The information presented is verified to be sufficient for the indicator. Review of Training records, current PIR, site visit interviews and documents review were assessed.

Stakeholder Grievance Redress Procedure (G3.10)

The project has implemented a grievance redress procedure based on the validated project design. The objective of the grievance procedure and policy is enacted for the following:

- Grievances or complaints between communities in the MNRP project zone and the project proponent, WWC / ERA Congo
- Concerns regarding worker rights, work practices, and worker safety raised by WWC / ERA Congo employees or contractors

The grievance redress document has also been provided to community members upon establishment of the CLDs and is translated in Lingala, the local mother tongue and is accessible at the CLDs and the project office in Inongo. Public meetings have been organized at the CLDs which serve as a forum to collect any feedback or grievances.

There were no complaints or grievances submitted for this monitoring period. The information presented is verified to be sufficient for the indicator. Review of grievance procedures, current PIR, site visit interviews and document review were assessed.

Worker Relations (G4.3 – G4.6)

The project has followed the principles based on the Social Chapter of the conservation concession contract known in French as “Cahier de Charge”, which states that for candidates with equal qualification, experience and test scores, preference has to be given to local candidates. To fulfill these requirements, the Project has hired local people for all levels of unskilled, technical, and management positions. During this current verification period (m2), the following was observed:

- 112 full time positions in all skill and pay levels have been offered to locals
- Of these employments, more than 53 positions are being directly held by community members in the project area, (excluding construction workers and forest and biodiversity inventory crew
- Hiring of 25 local animateurs from different communities (two in each village of the Ntomba-Nzale and Lokanga Groupement) in addition to 27 local agronomists in the same villages.

The employee rights and employer regulations and responsibilities in the DRC are covered by the “Code du Travail”, the Labor Law. In accordance with this law, the project has developed and received government approval for its own internal employee policy of which employees are made aware of.

The project has a documented Health and Safety Plan that ensures that all workers’ health and safety is protected and that all workers are fully informed about workplace risks and safe practices to mitigate those risks. These trainings undertaken include training in safe working practices, first aid training, safe handling of equipment and other materials.

Review of Policies and Procedures related to health, safety and employee contracts, current PIR, Validated PD and site visit interviews were done. Hence It was verified that the project proponent has taken actions and implemented measures to ensure that the relationship between the project and workers meet the requirements of G4.3 – G4.6

Technical and Management Capacity (G4.2, G4.7)

The project is owned by Wildlife Works Carbon (WWC), headquarters are in Mill Valley, California and managed by ERA Congo, a wholly-owned subsidiary of WWC, located in the DRC. WWC, established in 1997 primarily focuses on REDD+ project development and applies innovative market-based solutions to the conservation of forest and biodiversity. Apart from this project, the Kasigau Corridor REDD+ Project, which became the world’s first dual VCS & CCB validated and verified project is also managed by WWC. Hence with Wildlife Works Carbon’s two decades of experience in operating successful conservation projects in East and Central Africa, it is verified that the requirements of the section are met adequately.

The project management team is comprised of both members of WWC’s headquarters staff, staff from the Kinshasa office that manages project finance and administration and the local staff who manage project operations and all other activity on the ground in Inongo. The project maintains large amount of technical, geopolitical and socio-economic skills and expertise needed for implementation and operation. The technical competence of the employees is maintained by regular trainings. Hence, it was verified that the PP has taken actions and implemented measures to ensure the capacity exists to implement the project over the project lifetime.

WWC is owned by independent shareholders of good standing and has a Board of Directors of 4 members. WWC is sufficiently capitalized through the sale of carbon credits and investment to ensure completion of the Project. Wildlife Works Carbon LLC has also received several high-profile investments from international corporations who support Wildlife Works’. Hence it is verified that the organization possesses adequate financial health to support project implementation.

Review of Policies and Procedures, Company documents, current PIR, Validated PD and site visit interviews were done. Hence, It was verified that the project proponent has taken actions and implemented measures to ensure that the relationship between the project and workers meet the requirements of G4.2 and G4.7. Hence, it is justified that the project has the capacity to implement the project in accordance with the validated project design.

Legal Status (G5.1)

The DRC government owns the land in the Project Area, and has granted permission to the project through award of the conservation concession contract. ERA Congo, a subsidiary of WWC, legally owns the rights to the sequestered carbon in the Project Area. The local and national laws, which the project complies with are:

- The Land Tenure Act
- The Forest Code and its related Inter-Ministerial Order for payment of area tax and amount to be paid by forestry concession holders yearly.
- Registration of the REDD+ project to the DRC National REDD+ Registry.
- Notification to the Registry of carbon transactions that have taken place under a standard recognized by the DRC and submit PD and validation/verification reports on time.
- Submission of a yearly progress report with audited financial statement at the latest by March 31 the year following the concerned financial year.
- ERA Congo is registered to the new commercial and companies register under the registered number KM3087M
- Investments Code which establishes the legal and taxation framework for foreign investment in the DRC and allows some tax exemptions to ERA Congo.
- Labour laws (Employment law, National Security Law, Health Benefits Decree-Law)
- contract terms of reference (cahier de charges) between the province, district, local communities, and ERA Congo on March 26, 2011
- the project is within an area listed on September 9, 2008, as wetlands of international importance under the Ramsar Convention
- Carbon Rights Agreement signed on March 14, 2011, between Wildlife Works Carbon LLC and the DRC government by its representative, the Minister of Environment, Conservation of Nature, and Tourism (MECNT)
- The forest conservation concession contract was signed on July 30, 2011, by ERA Congo and MECNT representatives, which allocates the conceded lands to ERA Congo and defines ERA Congo's social, environmental, and management obligations

Review of documents related to the laws and site visit interviews were done. Hence It was verified that the project meets the requirements of compliance with laws as per requirements of section G5.1.

Rights Protection and Free, Prior and Informed Consent (G5.3-G5.5)

Communication of important project information to stakeholders as it becomes available is done by the PP, and allows stakeholders to impact project design, air grievances, and give or withhold free prior and informed consent (FPIC) to participation in project activities.

Information sessions were held in each of the 23 major villages in the project area.

Following these meetings, the Free Prior and Informed Consent was been granted from the following clans:

Ipokyetoyi, Ikoli, Basanza, Mpama, Mpatambalu, Mpatambalu, Bomwanza, Kesenge, Bomwanza, Mpama, Iballi, Ionka, Botongambela, Lobalu, Boongo, Boliombale, Boondo II, Mpenge, Mbongo, Ndomandala, Basobe, Ilee, Nyatotonga, Mpototonga, Ngelibenga, Bangaya, Mpama, Kesenge, Bompengo, Bokolo II, Kundo, Bopombo.

These clans have been allocated USD \$500 annually, as customary payment, in keeping with the Cahiers de Charge signed by ERA Congo with these communities.

All villages that signed consent agreements have been assigned a mutually-agreed-upon 2.5 km buffer that was excluded from the protected area used to calculate carbon credits. Additionally, all secondary forest was voluntarily and conservatively removed from the protected area to provide a recognizable delineation between community use areas and intact forest.

Review of documents related to the review of the FPIC agreements, payment receipts and site visits to the buffer zones as well as interviews with villagers were done. Hence, it is justified that the project has protected the rights of Indigenous Peoples, communities and other stakeholders in accordance to the Climate, Community & Biodiversity Standards and the validated project design and meets the requirements of compliance with laws as per requirements of section G5.3-G5.4.

Identification of Illegal Activities (G5.5)

The illegal activities identified include:

- illegal and unauthorized logging,
- Destruction of biodiversity (illegal killing of animals or destruction of vegetation cover) beyond the conditions permitted by law.

As the local community forest boundaries are not yet defined, due to lack of a national forest management plan, the Forest Code and its related implementation decrees and rules prescribe a participatory mapping procedure to be carried out by the concession contract holder and local communities under the framework of their CLDs. This has been implemented by the PP as verified from the evidences submitted. During the present monitoring period, attempts to illegally log inside of the project area have been stopped in Mpili, Bosongo, Kesenge, Nkondi and Mpata Mbalu.

Review of participatory meeting evidence, site visits to buffer zones and interviews with villagers were done. Hence, it is justified that the project meets the requirements of section G5.5.

4.4 Climate

Accuracy of GHG Emission Reduction and Removal Calculations

The verification of all the data ex-ante and data ex-post (monitoring parameters), including data measurement, data transfer, data archiving, aggregation and calculation of baseline emissions, project emissions and leakage emissions are tabulated below.

Parameter	Source considered and value applied	Conclusion by the verification team
Ex- ante		
Combined effects of $\beta\beta$ and $\theta\theta$ at the start of the historic reference period for the Project Accounting Area	Reference area and historic reference period 0.9488756	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Effect of time on the cumulative proportion of conversion over time for Project Accounting Area	Reference area and historic reference period 0.0006167	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Time shift from beginning of historic reference period to Project Start Date	Historic reference period -8720 days	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Exponential soil carbon decay parameter	Value from the literature. Davidson, E., and Ackerman, I. 1993. Changes in soil carbon inventories following cultivation of previously untilled soils. Biogeochemistry, 20(3), 161-193. / 0.2	Default value is applied from VCS methodology VM0009 V2. The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
The estimated standard deviation of the state observations used to fit the logistic function for the Forest Project Accounting Area BEM	Remote sensing images / 0.00892887	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
The set of all selected carbon pools in biomass. This is a subset of CC	Validated PD	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
The set of all selected carbon pools	Monitoring data	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
The set of all observations of conversion. When	Remote sensing data	The data is validated and in this verification there is no change in the source or value. Hence the source and

superscripted with a monitoring period, the conversion observations are taken for leakage analysis.		value applied are acceptable.
The set of all monitoring periods	Monitoring records	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Area of Project Accounting Area	GIS analysis prior to sampling 248,956 ha	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Area of proxy area for the Project Accounting Area	GIS analysis prior to sampling 29,361.2	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Average carbon in merchantable trees cut each year as a result of legally-sanctioned commercial logging	Timber harvest plans or measurement of carbon stocks in merchantable trees in the Project Accounting Area. 1,288,795.4 tCO ₂ e/ha	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Number of spatial points in the Project Accounting Area reference area	Remote sensing image interpretation 1572	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
State observation for the <i>i</i> th sample point in the Project's reference area	BEM Export Grid PAA	The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Expansion factor for above-ground biomass to below-ground biomass (root/shoot ratio)	IPCC Guidelines for National Greenhouse Gas Inventories, 2006, Volume 4: Agriculture, Forestry and Other Land Use, Chapter 4: Forest Land, Table 4.4 0.37	Value applied based on IPCC default value for Wet Tropical Forest Ecosystems. The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Onset proportion of conversion immediately adjacent to Project Area	GIS analysis and image interpretation	Value applied based on IPCC default value for Wet Tropical Forest Ecosystems. The data is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Time since Project Start Date	Monitoring records	The parameter is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.

The point in time of the observation made at point <i>ii</i>	Remote sensing image interpretation	The parameter is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Time prior to the Project Start Date when the primary agent began commercial logging in the Project Accounting Area.	Harvest plans prepared for the Project Accounting Area, or by public record -2,901	The parameter is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Length of project or logging in baseline scenario	Validated PD 9,125 days	The parameter is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Length of project crediting period	Validated PD 10,957 days	The parameter is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
geographic coordinates	Latitude and Longitude of the <i>iitth</i> sample point	The parameter is validated and in this verification there is no change in the source or value. Hence the source and value applied are acceptable.
Ex- post parameters contained monitoring frequencies such as Prior to first monitoring event, first monitoring and project start which were considered to be verified during m1. Hence verification of parameters used for the project, confirming to m2 indicative of frequencies applicable for M2, was done.		
Carbon not decayed in BGB at the end of the current monitoring period	Proxy area sampling based on VCS Methodology VM0009 V2 Section 8.1.7 479,303 tCO _{2e}	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Carbon not decayed in DW at the end of the current monitoring period	Proxy area sampling based on VCS Methodology VM0009 V2 Section 8.1.6 5,182,903 tCO _{2e}	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Carbon not decayed in SOC at the end of the current monitoring period	Proxy area sampling based on VCS Methodology VM0009 V2 Section 8.1.5 249,051 tCO _{2e}	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Carbon not decayed in WP at the end of the current monitoring period	Proxy area sampling based on VCS Methodology VM0009 V2 Appendix C 600,011 tCO _{2e}	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Baseline carbon stocks in above-ground merchantable trees at	Proxy area sampling based on VCS Methodology VM0009 V2 Appendix B.2.1	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The

the end of the current monitoring period	1.52 tCO ₂ e/ha	source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Baseline carbon stocks in below-ground merchantable trees at the end of the current monitoring period	Proxy area sampling based on VCS Methodology VM0009 V2 Appendix B.2.1 0.56 tCO ₂ e/ha	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Project carbon stocks at the end of the current monitoring period for the Project Accounting Area	Project accounting area sampling based on VCS Methodology VM0009 V2 Appendix B.2.1 1039.34 tCO ₂ e/ha	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Project carbon stocks in wood products at the end of the current monitoring period	Project Accounting Area sampling Methodology VM0009 V2 Appendix C	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
GERs for the current monitoring period	Area measurements based on VCS Methodology VM0009 V2 Section 8.4.1 11,970,624 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative baseline emissions at the end of the current monitoring period	Proxy area measurements based on VCS Methodology VM0009 V2 Section 8.1 19,919,574 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Change in baseline emissions	Proxy area measurements based on VCS Methodology VM0009 V2 Section 8.1 16,518,158 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Baseline change in emissions from soil carbon	Proxy area measurements based on VCS Methodology VM0009 V2 Section 8.1.2.1, 8.1.2.2, 8.1.2.3 and Appendix B.2.6 375,640 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Baseline emissions from soil carbon in monitoring period	Proxy area measurements based on VCS Methodology VM0009 V2 Section 8.1.2.1, 8.1.2.2, 8.1.2.3 and Appendix B.2.6 375,640 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative baseline	Proxy area measurements based	Cross check of calculations was done

emissions from above-ground commercial trees at the end of the current monitoring period	on VCS Methodology VM0009 V2 Section 8.1.6.1, 8.1.6.2, 8.1.6.3 7,395,725 tCO ₂ e	based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative baseline emissions from below-ground biomass at the end of the current monitoring period	Proxy area measurements based on VCS Methodology VM0009 V2 Section 8.1.4 5,182,903 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative baseline emissions from below-ground biomass at the beginning of the current monitoring period	Proxy area measurements based on VCS Methodology VM0009 V2 Section 8.1.4 1,330,110 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative baseline emissions from biomass at the end of the current monitoring period	Proxy area measurements based on VCS Methodology VM0009 V2 Section 8.1.1, 8.1.1.5.1 26,053,941 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative baseline emissions from dead wood at the end of the current monitoring period	Proxy area measurements based on VCS Methodology VM0009 V2 Section 8.1.3 495,334 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative baseline emissions from soil carbon at the end of the current monitoring period	VCS Methodology VM0009 V2 based on Section 8.1.2.1, 8.1.2.2, 8.1.2.3 375,640 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative emissions allocated to the buffer account at the end of the current monitoring period	VCS Methodology VM0009 V2 based on Section 8.4.4 2,047,416 tCO ₂ e	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Cumulative confidence deduction at the end of the current monitoring period	VCS Methodology VM0009 V2 based on Section 8.4.1.1 0	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Proportion of AGMT that is not merchantable and goes into slash estimated from inventory	Based on inventory VCS Methodology VM0009 V2 Section 8.1.6.3 0.0905	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Time from project start	based on Monitoring records	Cross check of calculations was done

date to end of current monitoring period	2,119 days	based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Time from Project Start Date to beginning of current monitoring period	based on Monitoring records 597 days	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Total uncertainty in Baseline Emissions Models for the Project Accounting Area	Monitoring records based on VCS Methodology VM0009 V2 Section 6.8.10 0.0089 tCO _{2e} /ha	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Total uncertainty in the Project Accounting Area carbon stock estimate	Monitoring records based on VCS Methodology VM0009 V2 Appendix B.1.5 32.17 tCO _{2e} /ha	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.
Weighted average carbon stocks for biomass or SOC in the Project for the set of selected strata	Biomass inventory based on Annex 21 – Soil Carbon Model	Cross check of calculations was done based on the excel sheet submitted and the value was correctly applied.. The source, equation frequency of monitoring and equipment used are as per the validated monitoring plan.

The PP submitted emission reduction calculations in an excel sheet. The excel sheet is clear, un-protected and easily viewable. The calculation in the excel sheet is verified and found be correct. The methods and formulae set out in the project description for calculating baseline emissions, project emissions and leakage are correctly followed in the monitoring report and ER calculation sheet.

To accurately capture emissions from the deforestation extending beyond the PAA community buffers, the PP delineated all fire events into

- a. those which temporarily burned leafy biomass and quickly regenerated; and
- b. events which showed permanent loss of woody biomass (deforestation).

The temporal Landsat imagery for the m2 monitoring period was analysed and delineation of areas was done. All areas that remained non-forest after burning were considered to be permanently deforested. A applied a conservative emission factor for each category was applied and the calculated total emissions was reflect as the sum of emissions (removals) for both categories. Total disturbance emissions were calculated to be 4,547,533 tCO_{2e} which is acceptable.

All the values are provided in the MR and ER calculation sheet are cross-verified with its sources and confirmed. No manual transposition errors between data sets have occurred. Also, the consistency of values within the MR is checked and found to be OK.

The PP has described the reasons with justification for omission and inclusion of certain parameters with respect to the project monitoring:

1. The project does not monitor "height of tree" data or "Shrubs." This is acceptable as per the methodology and is considered as appropriate.
2. Project monitoring relies solely on allometric equations that only require DBH and not the other parameters as mentioned above.

Hence verification team concludes that the GHG emission reductions and removals have been quantified correctly in accordance with the project description and applied methodology.

Quality of Evidence to Determine GHG Emission Reductions and Removals

As Per VM0009 v2.0 MR.83, the QA/QC SOP was employed during the m2 monitoring period to re-measure 5% (12) of the biomass plots measured (247). QA/QC re-measurement was carried out by teams different than those whom originally measured the plots. A t-test was used to determine if there is a significant difference between plot-level measurements of the QA inventory and that same 5% of the original inventory. The t-test was verified to be passed (no difference exists between 1% and the paired differences between QA and original measurements at 90% confidence level). This result verifies that the mean estimate of carbon from QA plots is not significantly greater than or less than the mean estimate from their counterparts in the original inventory and per the QA/QC SOP no additional training or re-measurement is required.

The GHG removals for the project reporting period are based on forest inventory measurements and calculation procedures and factors that have been assessed by the verification team, as described in Section 4.4.1 of this report. The verification team has attained a reasonable level of assurance that these measurements and procedures, including the internal quality control measures such as check plots, were designed and have been implemented to the highest level of quality. The verification team interviewed personnel from WWC / ERA relevant to the project and confirmed their qualifications and expertise. Further the QA / QC procedures adopted by WWC/ERA for the monitoring of the GHG emission reductions were found to conform with the project design and monitoring plan, which ensured a high degree of data reliability.

Non-Permanence Risk Analysis

The verification team reviewed the Non-Permanence Risk Assessment provided at project validation. It was assessed whether there have been changes regarding the status or applicability of some of the risk factors since project validation, including political factors, socio-economic factors, environmental factors, or factors relating to implementation of project activities. The main reason for the change in risk score during M2 which was observed, was due to the project's ability to consult with > 50% of households within (and > 20% near) the project area. There were not substantial changes in political or socio-economic factors between m1 and m2. This has led to a change in the overall risk rating from 25 to 10. The non-permanence risk rating is the minimum, 10 and the required buffer is 10%. The verification team therefore concludes that the default minimum 10% risk rating is appropriate for the current reporting period. Please refer to the Non-permanence risk report version 02 dated 31st July 2017 uploaded along with the MR for a detailed description of the steps taken to assess the non-permanence risk rating determined by the project proponent. The verification team's assessment of the non-permanence risk rating is attached with this report as Appendix 2.

Dissemination of Climate Monitoring Plan and Results (CL3.2)

The climate monitoring plan has been made available for public review at the project office, and was made available to each CLD in the Project Zone during the first monitoring period (m1). Full climate monitoring results have been included in this document and also have been reviewed at Project Office (hard copy). A monitoring report summary was written and provided to communities throughout the

project zone in English, French and Lingala. The monitoring report has additionally been posted to the VCS and CCB Websites for public review and comment.

Hence, it is verified that the information provided is sufficient to address the indicator. Assessment was done by review of the PIR, WWC / ERA documents, site visits and interviews.

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

The climate change adaptation benefits implemented by the project are as follows:

- Protection of the forest from deforestation, degradation and fragmentation.
- Supporting the improvement to and diversification of agricultural methods
- Supporting new and diversified income generating opportunities, reducing the communities' reliance on forest resources, fishing and agriculture

The implementation has achieved the results as captured in Table 24 of the PIR which justify the activities implemented deliver the intended impacts. Hence it is verified that the information provided is sufficient to address the indicator. Assessment was done by review of the PIR, WWC / ERA documents, site visits and interviews.

4.5 Community

Community Impacts (CM1.1)

The PDD and PIR list a number of positive community impacts which might not have occurred in the absence of the project, in which the theory of change procedure is utilized using the Result Chain Diagrams (refer PD section 6.1.1.1).

Net Positive Community Well-being (CM1.1)

Since the project start date in 2011, up to the second monitoring period (m2) covered in this report, WWC has improved the well-being of over 8,000 local residents, in the form of new schools and school materials for students, access to life-saving health resources through mobile medical clinics, income-earning jobs supporting the REDD+ project directly and access to markets via ferries. The capacity building and governance works are ongoing for 23 CLDs and 17 annex village committees.

Hence, it is verified that the information provided is sufficient to address the indicator. Assessment was done by review of the PIR, ERA office documents, site visits and interviews.

Protection of High Conservation Values (CM1.2)

Section CM1.2 of the validated CCB PDD has identified HCVs for the Project, and demonstrates that there are no negative impacts from the Project Activity. It was observed during this verification (m2), that there is no change in the policies and activities which have contributed towards protection of HCV areas. Hence, during this assessment, no negative community impacts have been identified for the verification.

Assessment was done by review of the PIR, WWC / ERA documents, Excel calculation sheet (Appendix 11), site visits and interviews. It is verified that the information provided is sufficient to address the indicator.

Other Stakeholder Impacts (CM2.2-CM2.3)

The validated CCB PD section 2.2 describes the project's plan to mitigate negative impacts on stakeholders. Two expected negative impacts have been identified which are change in volume and availability of extracted resources from the forest and increased competition in marketable produce.

The Project activity has implemented agricultural improvements and creation of new income generating opportunities, including direct employment by the Project. As described in the CCB PDD sections CM2.1 and CM2.2, the Project has minimal negative impact on offsite stakeholders. Potential negative impacts are indicated as a reduction in revenues due to reduced resource extraction, and potential market competition due to increase in agricultural activities and exports. As mitigation measures are already in place, no net negative impacts on other stakeholder groups are expected due to project activities.

Hence, it is verified that the information provided is sufficient to address the indicator. Assessment was done by review of the PIR, ERA office documents, site visits and interviews. It is justified that the net impacts of project activities on the well-being of other stakeholders is not negative.

Community Monitoring Plan (CM3.1, CM3.2, GL2.5)

Community activities for the second monitoring period (m2) are described in the PIR as follows:

School construction: Construction of schools, maintenance of constructed schools and manufacture of bricks and furniture for schools were the activities performed during m2, which are summarized below:

- 1 school in the village of Mbale was started (October 2015) and nearly completed.
- The schools in Lokanga and Kesenge, which were started in m1, were completed during m2, and maintenance has begun for both.
- Bricks for 5 schools (Ikita, Lobeke, Mzata-Mbalu, Nosongo and Bosongo) were fabricated during m2
- Furniture was fabricated and installed at the school in Kesenge (March 2015)

Mobile Clinics: Throughout m2, 2988 people received vaccination, emergency care and/or evacuation as a result of this important project activity, the details for which are summarized as below:

- During m2, Era Congo / WWC, in partnership with the INNO Rural Health Zone, accelerated routine immunization days in four (4) intervention zones, including the Selenge, Kesenge, Lobeke and Lokanga pool.
- Accelerated vaccination was given to the children of between 0 and 11 months of age in 9 villages: Likwangola, Bosongo, Ngandomanga, Loliba, Banga likunya, Loombe, Boleke, Bobolampinga and Ntuku. Through financial collaboration of the Territory Health Zone and ERA Congo / WWC, free surgery was administered in Bobolampinga for gentleman suffering severely for several months.
- The mobile clinic was successfully instantiated during 2 missions, covering several villages along the lake (refer Table 21 of PIR).

Agricultural Intensification and diversification: Unsustainable extensive slash and burn agriculture is the main activity for local communities in the area with cassava as the main crop. This system is evidenced to unsustainable and economically not viable due to its extensive nature and the low pricing of the main crop (cassava) in the market. Under the project activity, agriculture intensification has been initiated with a focus on effective and rational use of crop land.

This activity has been organized in Lokanga, Mbale and Nkondi in the Lokanga Groupement; Loombe, Bosongo, Nselenge, Iballi, Kesenge, Bakele, Mpongo Boli and Lobeke in the Ntomba-Nzale Groupement

and finally in Mbwenzey in the Ngongo Groupement (Refer to Figure 18 Agricultural intensification activity map in the PIR).

This activity has contributed to a slight increase of revenues for local community members who joined the program and a slight decrease of the deforestation rate.

Capacity building for Local Development Committees (CLD's): the following activities were undertaken in m2 as part of CLD activities:

- Capacity for Local Development Committees (CLD's) in the Lokanga and Ntomba-Nzale Groupements was reinforced, both at the village and the Groupement levels
- The process for building capacity for the CLDs is now moving to the Ngongo Groupement where two CLDs have already been established in the villages of Mbwenzey and Mpili. Work is moving towards villages of Ngongo, Wanya and Nkundo currently.
- Another milestone reached for CLDs involves the Social and Biodiversity Impact Assessment (SBIA) workshops for the first two Groupements of the project area. Many villagers gathered in Lokanga and Kesenge in September 2013 to build the causal models for project impacts on biodiversity in the project area and social livelihood for community members.
- Participatory mapping: In 2013, a participatory mapping workshop was held in the village of Inunu, with the following technical objectives which was attended by 61 members:
 - a) Training on the concepts and stages of participatory mapping;
 - b) Conduct practical GPS coordinate exercises in Inunu village.

Lake transport: In m2, the MNRP funded the purchase / construction of 2 passenger boats to allow community members in crossing the lake. The first, a "coque" nominally holds 15 passengers and the second, a "baleinière" holds 50 passengers. A total of 1464 passengers were ferried across 118 trips during M2.

Other activities such as animal enclosures maintenance and bridge building were also described in the PIR which offered benefits to the communities.

The community impact monitoring listed above has been carried out in accordance with the project's validated design. Communities, community groups, other stakeholders, and HCVs related to community well-being were identified in the monitoring plan. Community variables were also monitored and the dates, frequency and sampling methods used are in accordance with the validated project design as indicated in Table 24 of the PIR. Hence, it is justified that the community monitoring plan was carried out in accordance to the validated project design and that the information provided is sufficient to address the indicator. Assessment was done by review of the PIR, ERA office documents, site visits and interviews.

Community Monitoring Plan Dissemination (CM3.3)

The Plan has been made available for public review at the Project Office, and was made available to each CLD in the Project Zone during the first monitoring period (m1). The full results of the community monitoring are included in this project monitoring report (m2), which was made publicly available in the Project Area, at the Project Office. Additionally, a monitoring report summary has been written and provided to communities throughout the Project Area in English, French and Lingala. The monitoring report has additionally been posted to the VCS and CCB Website for public review and comment. Hence, it is justified that the results of community monitoring were disseminated in accordance with the validated project design. Assessment was done by review of the PIR, ERA office documents, site visits and interviews.

Optional Gold Level: Barriers to Benefits (GL2.3)

The Project was not validated at the Gold Level for exceptional community benefits. Hence this section is not applicable

Optional Gold Level: Protections for Poorer and the more Vulnerable (GL2.4)

The Project was not validated at the Gold Level for exceptional community benefits. Hence this section is not applicable

4.6 Biodiversity**Biodiversity Changes (B1.1)**

The changes to biodiversity due to the project in this verification (m2) have been estimated using the theory of change method, also known as the causal model. The theory of change process provides a structured, cause-and-effect- oriented approach to estimate how project activities result in specific outputs, leading to outcomes and eventually long-term impacts (refer to figure 24 of the PIR).

During this monitoring period (m2), the changes in and impacts to the biodiversity has generally followed predictions in the causal model. As a result of the discontinuation of logging activity due to the project, and protection of the Project Area against unplanned deforestation, there has been an increase in the sightings of forest elephants and bonobos.

Hence it is justified that the results of biodiversity monitoring are in accordance with the validated project design. Assessment was done by review of the PIR, ERA office documents, biodiversity report, site visit and interviews.

High Conservation Values Protected (B1.2)

The biodiversity-related HCVs that were identified in section G1.8 of the validated CB PDD are as follows:

- Endangered and vulnerable plant and animal species
- Endemic plant species and subspecies
- Significant concentrations of a species during any time in its life cycle
- Viable populations of plants and animals in natural patterns of distribution and abundance
- Threatened ecosystems

As there were no habitat disturbances in the Project Area, and no areas of large-scale deforestation as per the theory of change analysis, this demonstrates that the Project's net impact on biodiversity, including HCVs for this monitoring period, was positive in comparison to the with-out project scenario. Hence, it is justified that the HCV areas are protected in accordance with the validated project design. Assessment was done by review of the PIR, ERA office documents, biodiversity report, site visits and interviews.

Invasive Species (B1.3)

Agroforestry demonstration activities currently underway in m2 utilize the following species: *Leucaena leucocephala*, *Acacia* sp., and *Morinda lucida*. While two of these species are not native to the DRC, they have been successfully introduced to the country four decades ago for reforestation and agroforestry projects. Therefore, none of them have been imported for the purposes of this project. They have shown an ability for restoring and fertilizing marginal lands and improving yields when associated with crops.

They have also shown a high level of adaptation to the environment, and they are non-invasive. Hence it was observed during the site visit and interviews that no new invasive species were introduced.

Impacts of Non-native Species (B1.4)

The species *Leucaena leucocephala*, *Acacia* sp., and *Morinda lucida* used in m2 were introduced to the area more than 30 years ago and not for this project implementation. They have been selected over native species due to their nitrogen-fixing capabilities and their ability to restore fertility in marginal lands. Hence, it is confirmed that the use of each non-native species is justified and will not pose harm to the region's environment.

GMO Exclusion (B1.5)

The Project Proponent has guaranteed that no GMOs have been used or will be used by the project to generate GHG emissions reductions or removals. Hence, this requirement is not applicable.

Negative Offsite Biodiversity Impacts and Mitigation (B2.2)

No negative impacts have been identified and therefore no mitigation is needed. The information presented is verified to be sufficient for the indicator. PDD and First Monitoring period (m1) PIR, the current (m2) PIR, site visit interviews and documents review were assessed.

Net offsite Biodiversity Benefits (B2.3)

There are no offsite biodiversity benefits identified during this period. Hence there are no net offsite biodiversity benefits applicable for this period.

Biodiversity Monitoring Results (B3.1, B3.2)

Stratification

The project area, as per validated project design, is divided into five distinct strata. The criteria for stratification were based on distinct habitat/vegetation types and composition due to previous land use. The strata are:

- Forest previously exploited by the logging company SOFORMA
- Forest previously exploited by the logging company FORESCOM
- Primary (undisturbed) forest
- Swamp forest
- Savannah grassland

The sampling design, data collection and field methods were consistent with the validated project design monitoring methodology during m2. The methods used for data analysis such as line transect methods and decay rates are based on the validated criteria.

Biodiversity Monitoring

For the wildlife surveys reported for the m2 monitoring period, the biodiversity monitoring team sampled 17 transects. Using a combination of sight, vocalization, dung, footprints, nests and leftover food, they inventoried 19 large mammal species belonging to 9 Families and 5 orders (Refer to Table 26 of PIR). The forest elephant, bonobo and giant pangolin were all recorded. Large mammals by strata and avian species (refer table 27) have been identified and recorded for M2.

The Kilometric Abundance Index (IKA) of all human activities and signs was recorded along the transects surveyed in the Project. Despite a low rate of encounter, strong hunting activity due to trapping, fishing signs and hunting trails were the commonest human signs recorded along the transects, followed by snares (traps) and fishing tracks.

Surveys were conducted from August 2013 to October 2015 to count the number of wild animals that were offloaded at the two major ports (Nkolenzoba and TSF), or that were displayed at the big Inongo market (Grand marche Inongo). It was reported by traders that a majority were shot (91%) while traps and snares made up most of the rest of hunting methods (9%); less than 1% were reported hunted by use of fires.

The results from the monitoring were summarized in Table 24 of the PIR which when compared with the monitoring indicated achievement of the desired results as applicable for m2. Overall the biodiversity monitoring plan is verified to be implemented in accordance to the validated project description. PDD and First Monitoring period PIR, current PIR, site visit interviews and documents review were assessed.

Biodiversity Monitoring Plan Dissemination (B3.3)

The Biodiversity Monitoring Plan prepared for m1 was made available for public review at the project office and each CLD in the Project Zone. The full results of the biodiversity monitoring are included in this MR/PIR (m2), a hard copy for which was available for review at the Inongo Project Office. A report summary has been provided to communities throughout the Project Area in English, French and Lingala. The monitoring report has additionally been posted to the VCS / CCB Website as part of the 30-day public comment process. PDD and First Monitoring period PIR, current PIR, site visit interviews and document review were assessed to verify that the information in this section is sufficient to meet the requirements of the indicator.

4.7 Additional Project Implementation Information

This indicator is not applicable for this period.

4.8 Additional Project Impact Information

There is no additional project implementation information identified during the current period.

5 VERIFICATION CONCLUSION

Wildlife Works Carbon has appointed EPIC Sustainability Services Private Limited to perform the second periodic verification under the VCS and CCB standards. The assessment covered the scope of the verification of the emission reductions reported and sustainable benefits achieved for the project titled "The Mai Ndombe REDD+ Project", VCS ID: 934, for the period from 01 November 2012 to 31 December 2016.

The verification was based on the validated project description (PD), Second Monitoring & Implementation Report, previous monitoring and verification reports and other supporting documents made available to the assessment team by the client. The project, "The Mai Ndombe REDD+ Project", complies with the verification criteria for projects set out in CCB Version 2 and VCS Version 3. It has been verified that the project has been implemented in accordance with the validated Project Description and any subsequently validated changes. For the new instances added, the validation of which covers the scope of this audit, it has been verified that the project complies with the validation criteria for projects set out in CCB Version 2 and VCS Version 3.

The project combines sustainable development with carbon sequestration and supports biodiversity conservation efforts. Carbon credit sales generate participant income and provide project funding which contribute to infrastructure benefits. These sustainable benefits are verified by the CCB certification.

The net community and biodiversity benefits achieved by the project during the project implementation period have been verified with the actual implementation and verified to be a valid estimate. Further, the newly added instances are on track to achieve their stated net community and biodiversity benefits and community and biodiversity objectives.



The verification of the GHG emission reductions was based on the validated PD, the baseline and monitoring methodology, validation reports, emission reduction spread sheets and other supporting documents made available to the EPIC verification team by the Project Proponent. The Project Proponent management team is responsible for the preparation and reporting of GHG emissions data, and the reported GHG emission reductions based on the project monitoring plan.

It is the responsibility of the EPIC verification team to express an independent GHG verification opinion on the reported GHG emissions from the project for the monitoring period, from 01 November 2012 to 31 December 2016, and on the calculation of GHG emission reductions from the project based on the verified emissions for the same period.

EPIC concludes, with a reasonable level of assurance that the net anthropogenic GHG removals of the “The Mai Ndombe REDD+ Project” for the period 01 November 2012 to 31 December 2016 are fairly stated in the monitoring report (version 4.3), dated 22nd October 2017. The net anthropogenic GHG removals have been calculated correctly on the basis of the approved baseline and monitoring Methodology for Methodology for Avoided Deforestation (VM0009) version 2 and the monitoring plan contained in the validated and registered VCS-PD dated 19th November 2012.

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

Year	Baseline emissions or removals (tCO2e)	Project emissions or removals (tCO2e)	Leakage emissions (tCO2e)	Buffer Contribution emissions reductions (tCO2e)	Net GHG emission reductions or removals (tCO2e)
2012	672,882	185,248	0	48,763	438,870
2013	3,961,319	1,090,571	0	287,075	2,583,673
2014	3,961,319	1,090,571	0	287,075	2,583,673
2015	3,961,319	1,090,571	0	287,075	2,583,673
2016	3,961,319	1,090,571	0	287,075	2,583,673
Total	16,518,158	4,547,533	0	1,197,062	10,773,562

Prepared by:	Approved by :
	
Dr G Vishnu	K Sudheendra
(Lead Auditor)	(Head Operations)

6. LIST OF DOCUMENTS REVIEWED

S.No.	Document details
1	CCB Standards Second edition
2	AFOLU Non-Permanence Risk Tool Version 3.3
3	VCSA: Methodology "Methodology for Avoided Mosaic Deforestation of Tropical Forests (VM0009)", version 2.0
4	AFOLU Requirements Version 3.6
5	VCS and CCB monitoring report MR/PIR dated 22 nd October 2017 Version 4.3
6	VCS and CCB Validation and first verification report and project documents http://www.vcsprojectdatabase.org/#/project_details/934
7	VCS standard version 3.7
8	VCS Validation and Verification Manual, Version 3.2
9	VCS risk analysis report version 2.0 dated 31 st July 2017
10	Monitoring Data for Verification 02 (ex ante and ex post parameters)
11	Annex M - Map of Project Area
12	Non-Permanence Risk Worksheet
13	Annex 17 – MNRP NER Worksheet
14	Annex 9 - Standard Operating Procedure - Measuring Trees for Biomass Estimation in the Field
15	MR Annex D – Development of Allometry
16	Annex 6 - Development of Allometry
17	MNRP SOP - Quality Control Procedure
18	MNRP SOP – Health and Safety
19	Employee contract documents
20	Stakeholder consultation documents
21	Carbon Rights Agreement between the Government of the Democratic Republic of Congo ERA signed on the 14th of March 2011
22	Forestry Preservation Concession Terms of Reference, 4March 2011
23	Forest Conservation Contract, 30th of July 2011
24	Ministry of Environment, Conservation of Nature and Tourism: Letter to SOFORAMA accepting concession exchange
25	Ministry of Environment, Conservation of Nature and Tourism:: - Suspension of Bimpe Agro Concessions
26	ERA Congo: Request to Ministry of Environment, Conservation of Nature and Tourism: requesting the rights of the Concession of the Lac Mai Ndombe
27	Assemblée Provinciale du Bandundu: Petition to the Ministry of Environment, Conservation of Nature and Tourism
28	Agreement for the Management Rights of the Concession of Lac Mai Ndombe, 14 march 2011
29	Deed for partial release dated 16 th Dec 2013 filed with VCS

APPENDIX 1 RESOLUTION OF FINDINGS

Table 1 Resolution of findings – VCS and CCB Verification of Mai Ndombe REDD+

Classification and ID of findings	Corrective action request / Clarification Request/ Request for Information	Response by the PP	EPICs Assessment of Response
RFI 01	The SOP for Conflict resolution in communities was reviewed. Provide information of the number and type of grievances received / resolved as relevant for this verification period. Also provide sample of records for the same.	There were no written grievances between the communities and the MNRP for the second monitoring period (m2).	The evidence provided has been assessed and the RFI is resolved.
RFI 02	The SOP for safety and health policy was reviewed. Provide information of the type of safety and health related incidents / trainings recorded as relevant for this verification period. Also provide sample of records for the same.	<p>There were 3 health and safety trainings held during the second monitoring period (m2). Two were held in our Inongo office:</p> <ul style="list-style-type: none"> • Red Cross training - 26-28 February 2014 • Safety, Hygiene and Cleanliness at the workplace - 8 April 2014 <p>and one in our Kinshasa office:</p> <ul style="list-style-type: none"> • Fire extinguisher operation and safety - 16 May 2014 <p>Example records have been provided to the VVB.</p>	The evidence provided satisfactorily addressed the RFI.

RFI 03	The PIR indicates that in July and August of 2014, additional training was provided to foresters and agronomists in specific techniques for agriculture intensification and agroforestry. Provide records for the same.	Forestry training was provided by Gordon Smith, a certified US forester and former VCS/CCB REDD+ auditor from 18-24 March 2014 in the REDD+ Project Area. The training report as well as photographic evidence has been provided to the VVB.	The evidence provided satisfactorily addressed the RFI.
RFI 04	The original Cahier De charge document signed during the project start in 2012 was reviewed. Provide English version of Cahier De charge. (IR)	A copy of the Cahier de Charge in English has been provided to the VVB.	The evidence provided satisfactorily addressed the RFI.
RFI 05	PIR mentions Quality Control Assessment (QA) of school constructions was conducted by two independent engineers (kesenge and lokanga). Provide records for the same.	Records for the two independent engineering assessments for the Lokanga and Kesenge schools have been provided to the VVB.	The evidence provided satisfactorily addressed the RFI.
RFI 06	Provide organogram of the project personnel with names of personnel. Also provide information on employee status and number as applicable for M2 (full time / contract / local personnel).	An organogram for ERA Congo with personnel names has been provided to the VVB. A list containing each employee and their respective status has also been provided.	The evidence provided satisfactorily addressed the RFI.

RFI 07	The Public comments period is in progress and expected to complete by 30 days. If any comments received, provide the same.	All public comments received will be addressed and documentation will be remitted to the VVB.	The evidence provided satisfactorily addressed the RFI. The Responses provided is separately addressed in Appendix 1, Table 3.
CR 1	For Inunu village it was observed that the latest agreement with ERA (for land use) was signed in 2017. Clarify on the approach of the practice of renewing the agreements after the initial agreement was signed in 2012 with reference to the SOP.	As mentioned during the field audit, it is common-practice for ERA Congo / WWC to renew our agreements on an ongoing basis to practice ongoing FPIC with communities. While the original community agreements are legally binding, WWC will renew these agreements at any time at the request of communities, e.g. when there is a change in authority (Chef de Terre) in a village. Renewing these agreements provides us with confidence that the communities continue to be engaged in the project.	Response provided in satisfactory. CR 1 Resolved
CR 2	The biodiversity report was reviewed for M2. Surveys were done in 2014 and 2017. Clarify if the field data used for the second survey was relevant to this monitoring which is up to 2016.	An extensive biodiversity monitoring survey was conducted in 2014. Additional surveys were conducted in 2017 to update biodiversity indicators and results. Results collected in 2017 have been removed from the [m2] monitoring report so as not to include any biodiversity information collected after the monitoring period end date. Information in the 2017 biodiversity report will henceforth be used for m3.	The biodiversity section in the revised PIR is reviewed to meet the requirements. CR 2 Resolved
CR 3	In the PIR, CLDs have referred to have been established as part of project activity. Clarify on including this as a project activity as the establishment is a legal requirement of host country.	The development of Local Development Committees (CLDs) are indeed required as part of the Cahier de Charges for any entity that manages a conservation concession in the DRC. While we do not claim the act of establishing of the CLDs as a REDD+ project activity / benefit, we employ the majority of our capacity building activities - including training and governance – as part of the maintenance and management of the CLDs. We therefore consider the operation, upkeep and advancement of the CLDs as one of our key project activities.	The revised PIR is reviewed to meet the requirements. CR 3 Resolved

<p>CR 4</p>	<p>Clarify on the additional indicators monitored during M2:</p> <ol style="list-style-type: none"> 1. Animal enclosures are indicated in the report as not being feasible to be implemented during M2. Clarify on its continuation in future periods if applicable with justification. 2. Provide Quantification of mobile clinics and lake transport which are additional indicators monitored during M2. 	<ol style="list-style-type: none"> 1. During m2, we agreed mutually with the communities to halt development of animal enclosures after animal epidemics outbreaks ensued. Consulting with our in-house veterinarian, Guillen, we made the decision to continue with enclosure activities after we could develop a robust and comprehensive animal inoculation/disease prevention system. This will require significant panning and capital investment which we do not possess during the m2 monitoring period. We plan to apply the proceeds from credit sales for the current verification event to the augmentation and eventual re-establishment of the enclosure program for future monitoring periods. 2. Quantification for mobile clinics and lake transport indicators have been updated in the MR section 4.3.2 and evidence provided to the VVB. 	<p>Details of capacity of the two new boats and number of trips to be provided in the PIR addressed the issue.</p> <p>CR 4 Resolved</p>
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<p>CR 5</p>	<p>The SOP for biomass used for M2 (ver 3) indicates that the tree height and shrubs as part of the monitoring procedure. However field inspection indicated that both are not being implemented / recorded. Clarify with appropriate justification whether this qualifies as a deviation.</p>	<p>The latest version of the SOP used for m2 biomass measurement was version 2.5.3 revised on 25 MAR 2016. This version of the SOP does describe the measurement of shrubs, but it lists the measurement of tree height as optional, and instructs the foresters to check with management re: height (section 8c). As stated during the field visit, neither tree height nor the shrub carbon pool have ever been used for carbon calculation for the Lac Mai Ndombe REDD+ Project. It is therefore not considered a deviation, as the project was validated without these two items included in the measurement of emission reductions. The retention of the description on how to measure shrubs in the Biomass SOP in subsequent versions was an oversight. A new version of the Biomass SOP <SOP - Lac Mai Ndombe Forest Inventory Remeasurement v3.2_2017-09-12> - which removes the description of shrub measurement and retains tree height measurement as optional - has been created and provided to the VVB.</p>	<p>Revised SOP Submitted addressed the issue satisfactorily.</p> <p>CR 5 Resolved</p>
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<p>CR 6</p>	<p>Clarify on the frequency for some parameters as per the updated CCB indicator list as they are not consistent with the frequency as mentioned in the PIR. Provide appropriate justification, in case of a change of frequency, if this qualifies as a deviation.</p>	<p>Due to several indicators being difficult to quantify as well as the reporting frequencies being unrealistic, we have opted to do the following:</p> <ul style="list-style-type: none"> • Modify the reporting frequencies for those indicators where the frequency is inappropriate • Modify the reporting units for those indicators where the units were previously difficult to quantify • Remove those indicators that were difficult / impossible to quantify <p>Details for the modification of the indicators are provided in section 2.2.4 “Project Description Deviations” in the MR.</p>	<p>Revised PIR Submitted addressed the issue satisfactorily.</p> <p>CR 6 Resolved</p>
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<p>CR 7</p>	<p>Monitoring frequency for Net tonnes CO₂e emissions avoided as per updated CCB indicator is Each Monitoring Period, whereas as per SOP, each plot is to be measured at least once in 5 years? Also clarify if each monitoring period, is specific for a period as per SOP (eg. 3 / 5 years)</p>	<p>The biomass SOP does not state the frequency of plot measurements as this is dictated in the VCS methodology VM0009. The methodology states that 100% of the biomass plot shall be measured at a minimum of once every 5 years (this is because the VCS standard requires that projects verify at least once every 5 years). The number of plots measured per calendar year is left to the discretion of the PP. As explained in the field visit, we include plots measured within the current monitoring period in the global biomass inventory each time we calculate biomass for the verification event. For example, if we verified for a monitoring period of 2 years and had measured 40% percent of the biomass plots during that same monitoring period, carbon would be calculated using the 40% measured during the current monitoring period and 60% of the plots measured during the previous monitoring period (i.e. new plots are integrated into the global database as they are measured). If the monitoring period was 5 years in length, 100% of the plots would have been measured in that same monitoring period.</p>	<p>Revised CCB indicator list (table 24) indicated in the PIR addressed the issue satisfactorily.</p> <p>CR 7 Resolved</p>
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<p>CR 8</p>	<p>It's observed that SOP version for biomass estimation is revised from the one used during validation. Provide clarification on how the revised version continues to comply with the validated monitoring plan. Further, provide information on the changes/modifications across each version.</p>	<p>SOPs are instruments designed to guide our field employees to collect data to carry out the requirements of the VCS standard, which is dictated by the VCS methodology VM0009. It is normal, and in fact widely practiced, for SOPs to change throughout a REDD+ Project's lifetime as new technologies and processes become available that allow our teams to meet the requirements of the methodology in a more efficient, more accurate or cost-effective manner. Our SOPs have evolved based on feedback from the field that was able to identify improvements to our measurement process that could only be learnt through experience on the ground. We have also received findings from past verifications that required changes in our SOPs. Our SOPs have always, and will continue to meet the data collection requirements of the methodology used for project validation, VM0009. A revision history of the biomass SOP has been provided to the VVB at the end of the latest version: <SOP - Lac Mai Ndombe Forest Inventory Remeasurement v3.2_2017-09-12> showing the modifications for each updated version.</p>	<p>Changes as provided in history of the revised SOPs are appropriate and OK.</p> <p>CR 8 Resolved</p>
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<p>CR 9</p>	<p>As per PD, 2.5 km radius for each village is taken as the buffer zone for agricultural activities and its possible future expansion. Clarify if in case of expansion of villages which may have an impact beyond the buffer, how this variance is recorded and accounted. Also clarify if a system exists to monitor the buffer zone for each village in conformance with the 2.5 km radius as defined in the SOP.</p>	<p>At Project validation, following consultation and consensus with communities living inside the Project Area, we conservatively removed the following area from the PAA to give communities room to expand and minimize encroachment:</p> <ul style="list-style-type: none"> • Circular buffers with a radius of 2.5km surrounding each major village in the conservation concession. • Landcover identified as secondary forest in the landcover map used to delineate project landcover strata <p>As explained during the field audit, there is no physical fence or ground monuments delineating the project accounting area and areas outside of the PAA are not subject to carbon accounting, as they not part of the VCS protected area. It is, however, possible for agricultural activities to expand beyond the 2.5km radius buffers into the PAA as short of strictly enforcing illegal deforestation laws (which we do not), it is impossible to halt all deforestation immediately.</p> <p>In addition to biomass variation within the PAA is captured by the 449 biomass plots distributed throughout, any contiguous deforestation stretching into the PAA (beyond the buffer zone) was monitored and captured via the validated disturbance monitoring SOP. Emissions from such deforestation were calculated via a temporal remote sensing land-use / land-cover (LULC) analysis that identified and counted permanent deforestation. Emissions from all identified deforestation was calculated and deducted from the Net Emission Reduction (NER) totals (see MR section 3.2.2.3 <i>Calculation Emissions From Disturbances</i>)</p>	<p>The reply addressed the clarification satisfactorily.</p> <p>CR 9 Resolved</p>
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<p>CR 10</p>	<p>Page 91 (Sec 3.1.3) of the MR says 13 plots were re-measured as part of QA/QC, but the M2 comparison T-test excel document discusses only 12 plots (5% of 247plots works out 12.35 plots). Clarify on the inconsistency.</p>	<p>The statement in the MR v2.3 section 3.1.3 (pg. 91) that indicates 13 plots will be re-measured for the QA/QC analysis is an error. As the VVB has stated, 5% of the 247 plots measured in m2 is 12.35 plots, which was rounded down to 12 plots. The QA/QC analysis was performed on 12 plots and provided to the VVB. The MR has also been updated accordingly / provided to the VVB.</p>	<p>Corrected PIR is reviewed to address the CR satisfactorily.</p> <p>CR 10 Resolved</p>
<p>CR 11</p>	<p>The submitted analysis indicated that the t-test is performed on the plot pairs between the original and QC datasets and there was no difference between 1% and Paired Difference at 90% confidence Level. Among the sampled plots during the site visit, it was observed that for one plot there were differences in the DBH values recorded. Clarify the procedures employed to rectify such errors such as what threshold of difference is considered acceptable and if the difference is beyond the threshold what corrective actions are undertaken</p>	<p>The QA/QC procedure does not compare differences in individual stem measurements for two time periods because the biomass inventory is designed to capture carbon stocks at a single point in time. The QA/QC SOP observes statistical likeness at the plot level for a single epoch, as it is this value that directly determines mean C/ha per strata, and eventually total carbon stock in the PAA for the current monitoring period. Accuracy is determined by observing standard error at the plot level per the VCS Standard and VM0009. The QA/QC SOP is also applied at the plot level to match the VCS accuracy assessment process.</p>	<p>The justification provided is satisfactory as the variations are attributable to natural causes. Further the results of the T test for M2 indicates a pass.</p> <p>CR 11 Resolved</p>

<p>CAR 1</p>	<p>Field measurement of trees and identification of species at each of the plot is not followed as per SOP defined by the PP, which requires that the Team Leader (Forest Engineer) to take 10% of the sample of trees and re-measure and identify the tree species. Further the data sheet that is used, does not have provision to record the re-measurement.</p>	<p>WWC acknowledges that the SOP contains the stated information. The 10% re-measurement rule was added to an SOP version after validation and was never implemented in the field. This has been removed from the biomass SOP in the latest version: <SOP - Lac Mai Ndombe Forest Inventory Remeasurement v3.2_2017-09-12> that has been provided to the VVB.</p> <p>We use our validated QA/QC SOP to determine overall measurement accuracy. This SOP and the corresponding results have been provided to the VVB. The statistical t-test, which was conducted per the QA/QC SOP, was passed, indicating that the QA/QC plots are shown not to be statistically divergent from the originally measured plots.</p>	<p>The revised biomass inventory SOP submitted addresses the issue satisfactorily.</p> <p>CAR 1 Resolved</p>
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<p>CAR 2</p>	<p>The accuracy and quality of measuring devices (eg measurement tapes, GPS devices, angle measurement etc) used in tree measurement are not recorded for each measurement. Requirement of calibration information is not detailed in the SOP.</p>	<p>Equipment calibration requirements are not detailed in the Biomass SOP for the following reasons:</p> <p>It is not standard forestry practice to report on accuracy of the measuring devices for the measurement of each individual data point, as this would create a prohibitively arduous situation for the foresters and massively/unnecessarily increase the time spent collecting data. For large inventories such as this, accuracy is determined statistically (i.e. standard error at the plot level) and tested using the QA/QC procedure. The VCS standard requires deduction for standard errors exceeding a pre-determined value, and our validated QA/QC procedure requires specific corrective action to be taken should the statistical T-test (which determines statistical likeness/difference between QA/QC plots and their originally measured values) fail.</p> <p>Diameter (“d-tapes”) and straight metric tapes are the only tools used in the biomass SOP that could conceivably require periodic calibration. However, it is instead our policy to replace both items at the beginning of new biomass measurement mission, as the numbers can fade by the end of the mission due to tough forest conditions. If an issue with equipment quality is raised to the management team prior to the completion of each mission, new equipment is procured. D-tapes are the most important instrument to ensure calibration, which is why we always purchase high-quality models made with steel. This prevents the tape stretching over time. The other equipment used in the Biomass SOP, such as compasses and GPS hand held units, are not normally calibrated by a third party. The calculations for which compasses are used are informational and not implicated in carbon measurement. Compasses are used to determine the direction of north (N) within each plot, which helps organize rank order of trees within the plot, but the accuracy of this metric has no impact on the measurement of DBH and hence</p>	<p>Reply provided is satisfactory. SOPs to address issue in case equipment for field measurements are damaged / not usable, the process for their replacement have also been submitted.</p> <p>CAR 2 Resolved</p>
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		<p>GPS accuracy is variable and depends on the number and configuration of satellites available on the date and time of usage. Location accuracy is clearly displayed on the GPS devices and it is our policy to stand at plot center until . we note maximum accuracy (> 5 m) so as to prevent mis-monumenting of plot centers. No plot centers are located within 5 meters of a strata boundary, ensuring no chance of a plot being in the wrong strata due to GPS accuracy. Additionally, because plot centers are permanently monumented with steel rebar, GPS units are only used to navigate to the plots after initial monumenting. If the GPS accuracy were off, it would not impact the measurement of the plot in any way, as the teams always locate the plot center using the rebar.</p>	
<p>CAR 3</p>	<p>The SOP for QA/QC indicates that the results of the t-test, whether pass or fail, are recorded in the monitoring report. However this is not observed as per the submitted monitoring report dated 1st August 2017.</p>	<p>Results for the QA/QC procedure have been added to the MR. A new version was created and remitted to the VVB.</p>	<p>The revised PIR addresses the issue satisfactorily.</p> <p>CAR 3 Resolved</p>

Table 2

Resolution of findings – VCS and CCB Verification of Mai Ndombe REDD+ , Resolution of FARs raised during validation / current verification

Classification and ID of findings	Corrective action request / Clarification Request/ Request for Information/Forward Action Request	Response by the PP	EPICs Assessment of Response
<p>FAR 1</p> <p>(Raised during validation)</p>	<p><u>Requirements: Methodology 3.3. Estimating Emissions from Activity-Shifting Leakage Potential</u></p> <p><u>Future non-compliance:</u></p> <p>Currently there is a logging moratorium which does not allow new concessions to be issued however once the moratorium is being lifted SOFORMA owners could, under another name, obtain a new concession. The Audit team requests that by the next verification, the Project Developer has collected more objective evidence that SOFORMA can no longer obtain new concessions beyond their current holdings through different companies.</p>	<p>Please see response in accompanying file <FAR1 response WWC 09_29_2017.docx></p>	<p>The response submitted is reviewed and is resolved.</p> <p>FAR 1 resolved</p>

<p>FAR 2</p> <p>(Raised during validation)</p>	<p><u>Requirement: AFOLU requirements v3.2section 3.7.1 Projects with tree harvesting shall demonstrate that the permanence of their carbon stock is maintained and shall put in place management systems to ensure Wildlife Works contends that the requirements for this FAR may not be correctly addressing the correct baseline scenario for the Mai Ndombe project.</u></p> <p>The description speaks of “Projects with tree harvesting” shall put in place A-65 VCS Validation Protocol Forward action requests Reference to Table 1 Response by project participants Validation conclusion the carbon against which VCUs are issued is not lost during a final cut with no subsequent replanting or regeneration.</p> <p>Potential Future non-compliance: Potential risk assessment not sufficient</p> <p>Evidence: Current documentation does not contain much information on the manner in which the project is being managed, which processes and procedures are being followed, and how compliance can be checked once more by both internal and external auditors.</p>	<p>The section to which the auditor refers includes the verbiage “ensure the carbon against which VCUs are issued is not lost during a final cut with no subsequent replanting or regeneration”. It seems clear to us that this sub-section is in reference to planned degradation / deforestation (logging) as part of an IFM project.</p> <p>The Mai Ndombe REDD+ Project does not contain any “tree harvesting” (i.e. IFM) and was presented purely as a REDD+ Project at validation.</p> <p>We therefore contend that this FAR does not apply to the MNRP project type.</p>	<p>The response submitted is reviewed and is resolved.</p> <p>FAR 2 resolved</p>
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<p>FAR 3</p>	<p>Under the section standardized benefit metrics in the submitted PIR, the data indicated as not available in M2 for the following metrics</p> <ul style="list-style-type: none"> • Number of female community members who have improved skills and/or knowledge resulting from training provided as part of project activities of project activities • Number of women with improved livelihoods or income generated as a result of project activities • Number of women for whom health services were improved as a result of project activities, measured against the without-project scenario • Number of women whose well-being was improved as a result of project activities <p>The verifying DOE for M3 to verify on the status of the metrics.</p>	<p>WWC acknowledges the receipt of this FAR. As stated in the MIR in section 1.2, the Standardized Benefit Metrics have only been introduced for the latest MIR template. Because we were not previously aware of these standard metrics, we did not collect any gender information in the prior monitoring period (m1). However, we will begin collecting gender information during the next monitoring period (m3) and report on it for the third verification.</p>	
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<p>FAR 4</p>	<p>With reference to the comment submitted during the publishing period for M2, EPIC is of the opinion that the validation of the baseline is to be reassessed during the renewal of the crediting period only, taking in to account the circumstances as applicable. EPIC has thus raised a FAR as a reminder to the DOE proposed to conduct validation to consider this law while justifying the baseline for the next crediting period.</p>	<p>WWC acknowledges the receipt of this FAR and acknowledges that the project baseline will be re-evaluated upon credit period renewal by the DOE.</p>	
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Table 3

Resolution of findings – VCS and CCB Verification of Mai Ndombe REDD+ , Resolution of Public Comments raised during current verification

Public Comment	WWC / PP Response	WWC Evidence reference	Assessment by EPIC verification team
<p>What evidence apart from a supposed letter signed by the Minister of Environment (which has never been made public) did DNV assess to obtain "a reasonable level of assurance" that allowed the auditor to accept this questionable additionality claim - which constitutes the basis for issuance of carbon credits?</p>	<p>The commenter implies that a single letter that was not made public is the entire basis of the project's additionality claim. This is false. The project provided a number of pieces of evidence, all clearly spelled out in the project design documents to support additionality claim, which is simply stated as follows: legal logging was the most likely alternative continued use of this concession, had ERA/WWC not stepped in under the Forest Act and made a claim to convert the concession from logging to conservation. The commenter goes on to question whether those documents actually exist, whether the previous validation auditors were shown those documents, whether they should have relied on those documents as authentic, etc. WWC responds that all of the evidence described in the project design documents (there are two, the VCS PD and the CCB PDD) of course does in fact exist, every item referenced is currently in our possession and each one was shown to the auditors from Det Norske Veritas</p>	<p>Annex D - Approval of Concession Exchange - this is the May 18th 2010 letter that the commenter continually references Annex I - Suspension of Bimpe Agro Concessions Annex J - Project Proponent Request for Concession Annex K - Provincial Assembly Petition Annex L - Award of Management Rights</p>	<p>EPICs scope of assessment for this verification period (m2) pertains to aspects related to monitoring and reporting for VCS and CCB. The letter referenced, dated May 18th 2010 as submitted for validation has also been submitted by the PP for this verification. For addressing the comment, EPIC has reviewed not only the contents of the letter but also events prior and after to effectively interpret the context of the information. Further the review of the additionality in the validated PD and Validation report was conducted. Hence it is EPICs opinion that there is no change in circumstances from the period of the validation of the project that would affect the additionality for the current verification.</p> <p>Conclusion: Resolved</p>

	<p>(DNV) during the project validation audit in 2012. Those documents were not made public because there is no requirement under VCS or CCB to make such documents public if they are subject to confidentiality, are legal contracts, contain financial information, proprietary information, are politically sensitive, etc. A list of documents provided to the auditors at that time is as follows:</p> <ul style="list-style-type: none"> • Suspension of Bimpe Agro Concession - Oct. 2005, and confirmed Oct. 6 2008 • Project Proponent Request to MECNT for Concession – Feb. 2010 • MECNT Approval of Concession Exchange granting concession to SOFORMA - May 18th 2010 • Provincial Assembly Petition to MECNT to grant concession to SOFORMA - Oct. 2010 • Award of Management Rights of concession to Project Proponent – Mar. 2011 		
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<p>Do the auditors of the current verification audit assessment share the view of DNV auditors who carried out previous assessments that "a reasonable level of assurance" has been obtained to (continue to) accept the Mai Ndombe REDD+ project's 'additionality' claim? If they do, what evidence - apart from a letter supposedly signed by the Minister of Environment in 2010, and which has never been made public (and as far as we know never seen by previous auditors) - have auditors used to obtain "a reasonable level of assurance" that could justify issuance of carbon credits to the REDD+ project in the context outlined in the bullet points above? If a copy of the May 18th 2010 Minister's letter has been seen, has it been verified as authentic, and has it been confirmed that</p>	<p>This is essentially the same as comment PC01 above. The letter referred to in this comment is real, it is authentic, it was shown to the auditors in 2012 during the validation and it, along with the other evidence provided during validation in 2012, did in fact clearly give DNV (the validation VVB) a reasonable level of assurance that logging was a viable legal alternative land use for this logging concession, which is exactly what we are required to prove for additionality under VCS. WWC believes it is highly inappropriate for the commenter to ask the current auditors to speculate on decisions made by previous auditors. However, we are more than willing to share all of the evidence listed above with the current auditors. Outside of the specific question asked by the commenter, there were specific statements and speculations made which were simply false. For example, the commenter claims the concession was cancelled in 2008, and that is untrue. It was suspended along with many other concessions. The commenter states that no concessions have been re-awarded since then and that is also untrue. The Minister of Environment has re-awarded 18 suspended concessions under the "particular conditions" rule of the Forest Act, including Tala Tina in the Mai-Ndombe region. The important fact is</p>	<p>See above</p>	<p>EPICs scope of assessment for this verification period (m2) pertains to aspects related to monitoring and reporting for VCS and CCB. The letter referenced, dated May 18th 2010 as submitted for validation has also been submitted by the PP for this verification. For addressing the comment, EPIC has reviewed not only the contents of the letter but also events prior and after to effectively interpret the context of the information. Further the review of the additionality in the validated PD and validation report was conducted. Hence it is EPICs opinion that there is no change in circumstances from the period of the validation of the project that would affect the additionality for the current verification.</p> <p>Conclusion: Resolved</p>
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<p>whatever possibilities were set out in it were in fact within the Minister's powers to legally enforce and implement?</p>	<p>demonstrated by the letters provided to the validation VVB related to SOFORMA and the Provincial Assembly petition. The attempt was made to award the concession to SOFORMA under "particular conditions" that we eventually took over. The moratorium which the commenter refers to did not allow a new concession award, but did not prevent a suspended concession from being re-awarded under the "particular conditions" rule of the Forest Act. This is clearly what would have happened had we not petitioned to have the concession awarded to us, also under the "particular conditions" clause of the Forest Act, which allows suspended concessions to be awarded without a public process on the basis of significant environmental benefits.</p>		
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<p>how do the auditors of the current verification assessment explain the supposed interest by SOFORMA to propose swapping another of their logging concessions elsewhere in the country for this forest area that has already seen industrial timber extraction 2-3 times before, including "particularly destructive" previous logging by SOFORMA?</p>	<p>Again, it is a matter of fact, supported by the evidence presented during validation to the auditors (DNV), that SOFORMA was in fact making every effort to reclaim the concession they had previously owned and operated from 2004-2008. The reason for this is that they knew there was a tremendous amount of Wenge and other valuable tropical timber in the concession. The "highly destructive SOFORMA logging" was carried out in the concession from 2004-2008 on 28,000 hectares out of 280,0000 hectares total area of the concession, prior to it suspension.</p>	<p>See above</p>	<p>EPICs scope of assessment for this verification period (m2) pertains to aspects related to monitoring and reporting for VCS and CCB. The letter referenced, dated May 18th 2010 as submitted for validation has also been submitted by the PP for this verification. For addressing the comment, EPIC has reviewed not only the contents of the letter but also events prior and after to effectively interpret the context of the information. Further the review of the additionality in the validated PD and validation report was conducted. Hence it is EPICs opinion that there is no change in circumstances from the period of the validation of the project that would affect the additionality for the current verification. EPic also notes that from various published relevant articles that though logging in the DRC is declared illegal, various logging firms still show interest for acquiring concessions, which have significant potential for merchantable wood in the hope that the moratorium on logging would be lifted in the future. In fact, a recent published article indicates the awarding of concessions to logging companies (refer to carbon bomb article in reply by PP). Thus it is EPICs opinion that forests in the DRC have a real threat from logging activities being restarted in a legal way.</p> <p>Conclusion: Resolved</p>
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<p>Should the passing of the law prohibiting logging in swam forests not have resulted in a reassessment of the baseline scenario, and thus re-calculation of supposedly avoided emissions?</p>	<p>The commenter, in their own report (pp 6 footnote 9 http://www.rainforestfoundationuk.org/media.ashx/drc-carbon-bomb-briefing-2017.pdf on their own website rightly point out "the arrete (law) does not define what constitutes a swamp for the purpose of this legislation. Moreover, the degree of official scrutiny of logging operations within concessions is highly questionable, and as pointed out in this briefing, proper sanctioning of even gross and clear illegalities is not occurring."</p> <p>The business as usual baseline case for this project includes legal logging, illegal logging and clearing by communities for charcoal and farming. It has never been legal to clear forest land within a concession, so the fact that there is a new law that spells out that swamp forests should not be logged will not protect swamp forests from the threat of illegal logging and clearing that has been going on in the DRC. Please see referenced published report by leading experts on this issue in the DRC for an in depth explanation of why swamp forests are subject to and experiencing illegal logging in the DRC. A short summary of the report is this: DRC swamp forests provide easy access via boat into to the forest and the logs can then be floated out to the lake and then the river system; they are</p>	<p>Jean-Robert B. Bwangoy, Matthew C. Hansen, Peter Potapov, Svetlana Turubanova, Raymond S. Lumbuenamo, Identifying nascent wetland forest conversion in the Democratic Republic of the Congo Wetlands Ecology and Management, February 2013, Volume 21, Issue 1, pp 29–43.</p> <p>http://www.rainforestfoundationuk.org/media.ashx/drc-carbon-bomb-briefing-2017.pdf</p>	<p>EPIC's scope of assessment for this verification period (m2) pertains to aspects related to monitoring and reporting for VCS and CCB. The letter referenced, dated May 18th 2010 as submitted for validation has also been submitted by the PP for this verification. For addressing the comment, EPIC has reviewed the law / Arrete ref. MINISTERIAL STOPPAGE No. 84 /CAB/MIN/ECN-DD/CJ/00/RBM/2016 the 29 OCT 2016 CONCERNING CONDITIONS AND RULES FOR THE EXPLOITATION OF LUMBER, Article No. 64. EPIC is of the opinion that the validation of the baseline is to be reassessed during the renewal of the crediting period only, taking in to account the circumstances as applicable. EPIC has thus raised a FAR as a reminder to the DOE proposed to conduct validation to consider this law while justifying the baseline for the next crediting period.</p> <p>Conclusion: Resolved</p>
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	<p>therefore not dependent on expensive logging roads for access. There is no requirement under VCS to re-calculate a baseline simply because there is a new law. It is our firm belief that this new law has no bearing on the cascade of deforestation baseline case for this project, because the swamps in the project area are seasonal and they may or may not be subject to the new law. This is because the threat to these swamp forests in our baseline is illegal logging, followed by drainage and farming, as described in the above-referenced paper: "Traditionally, crops are planted in upland areas. However, recent rice and banana cultivation has been initiated in lands that are waterlogged in the rainy season but dry in the dry season, specifically in the South Ubangi District A polynomial regression relating population and primary terra firma forest to wetland forest cover loss yielded an r2 of 0.76, illustrating a nascent and significant land cover change dynamic. Areas most at risk for future wetland forest loss lie in the western Cuvette, and include (north-south) the Sud-Ubangi, Mongala, Equateur and Mai-Ndombe Districts".</p>		
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<p>Why does the monitoring report not mention the passing of the law / Arrete 084? Would the auditors agree that, notwithstanding the issue of lack of credibility of the underlying 'additionality' claim advanced by the project owners, with the passing of Arrete 084, the baseline calculation for this REDD+ project needs to be adjusted to reflect the new legal situation?</p>	<p>ERA Congo / WWC were not aware of this new law until the commenter pointed it out, as it is identified in one sentence in a 22 page legal document passed into law at the end of 2016, at the very end of the current monitoring period. There is no effective process of communication of these new rules and regulations into the field in the DRC. We have reviewed the language of the law and our response to the baseline question is outlined above.</p>		<p>EPICs scope of assessment for this verification period (m2) pertains to aspects related to monitoring and reporting for VCS and CCB. The letter referenced, dated May 18th 2010 as submitted for validation has also been submitted by the PP for this verification. For addressing the comment, EPIC has reviewed the law / Arrete ref. MINISTERIAL STOPPAGE No. 84 /CAB/MIN/ECN-DD/CJ/00/RBM/2016 the 29 OCT 2016 CONCERNING CONDITIONS AND RULES FOR THE EXPLOITATION OF LUMBER, Article No. 64. EPIC is of the opinion that the validation of the baseline is to be reassessed during the renewal of the crediting period only, taking in to account the circumstances as applicable. EPIC has thus raised a FAR as a reminder to the DOE proposed to conduct validation to consider this law while justifying the baseline for the next crediting period.</p> <p>Conclusion: Resolved</p>
<p>How does the REDD+ project reconcile this restriction of customary use inside the REDD+ concession area with the DRC Forest Code which states that "the Concession Holder has all the rights pertaining to the forest use and conservation except the usage rights of the local communities"?</p>	<p>The question posed by the commenter is based on an invalid assumption that the Mai Ndombe REDD+ project is somehow imposing restrictions on the customary usage rights of the community. That is simply not true.</p> <p>The project does not practice community enforcement in any way shape or form. Communities are not required to halt or alter their agricultural or hunting practices, but rather informed of their right to garner income from the REDD+ Project via benefit sharing, should they choose to</p>		<p>The DRC forest code is based on the local law passed by the government of DRC and the PP does not have any control over framing of the law or its implementation. However in the context of the observations during the current verification (m2), EPIC was able to visit a number of villages and inspect the buffer zone and also conduct interviews of the villagers. It was recorded by EPIC that the local community had a good level of understanding on their land use rights and were of the opinion that the good farming and agricultural practices introduced by the PP, helped them depend less on the forest and use their land more effectively. they also understood the significance of the buffer zone and agreed that the 2.5 Km area allocated as per the buffer</p>

	<p>conserve their forests and the biodiversity, which is the very point of pay-per-performance based conservation (REDD+). On page 5 of the public comments, the commenter states that the project “permits” villagers to grow crops in a 2km buffer around their villages and then questions whether they have lost access to land usage and rights beyond the 2km. The villagers are “permitted” to do whatever they want wherever they want. There are no fences, nor any policing/enforcement of this buffer. It was simply an agreement with the community that they could earn more from the REDD+ project if they were able to avoid deforesting outside the buffer. Whether they do or they don’t is up to them, not us. The verification auditors questioned the community about this buffer at every village visited during this current audit and they found not only unanimous understanding of the buffer, but also confirmed that the area inside the buffer was more than adequate for the communities current and future agricultural needs.</p>		<p>zone was sufficient to meet their needs. Also it is to be noted that the buffer is also established to meet the requirements of the VCS methodology.</p> <p>Conclusion: Resolved</p>
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<p>why are measurements for only 55% of biomass plots considered for the carbon stock calculations during the monitoring period? How will the auditors ascertain that inclusion of the plots due for reassessment at the latest within 10 months following the period covered by the monitoring report (i.e. all plots are due to have been reassessed by October 2017) would not have altered and have a material effect on calculations of present carbon stock within the project area?</p>	<p>The requirement in the methodology VM0009 is in fact to measure 100% of the biomass plots every 5 years. However, the number of plots we measure each monitoring period is not a strict calculation based on the length of the current monitoring period, but is rather dependent on several factors, including available financing, time available, resources available, etc. In all cases we are encouraged (but not required) by the rules of the VCS standard to measure enough plots in each monitoring period to ensure that the statistical standard error demonstrates we have reached an accurate answer for average plot biomass. Otherwise, the standard requires that we must take a deduction for accuracy. There is no requirement for minimum number of plots for a VCS REDD+ Project. Any plots we measure during one monitoring period are not measured again the next period and we cumulatively measuring 100% of the plots over 5 years. As the commenter points out, we are not yet at 5 years for this monitoring period, so the balance of the plots will be measured during the next monitoring period (m3). The commenter challenges our own methodology (VM0009), and suggests that the 247 plots measured this verification period might not be adequate to capture the condition of the forest. We recognize that</p>		<p>EPIC is of the opinion that the sampling methodology followed for m2 is in overall conformance with the project design, applicable methodology and VCS requirements. Further EPIC has also reviewed the sample data sheets and the QA/QC results which further indicate that the average plot biomass is accurate and the results are well below the acceptable error criteria.</p> <p>Conclusion: Resolved</p>
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	<p>Ms. Kill is not a forester, or REDD+ expert, but the fact is that we and the auditors are, and our plot sampling methods are consistent with our methodology. The high statistical accuracy we calculated for our biomass plots, combined with the measurement derived from our disturbance monitoring SOP, which accounts for emissions from fires that extended into the project area, accurately capture the condition of the forest. Our measurement practices follow all rules laid out in VM0009, which in turn derives its criteria from the VCS standard.</p>		
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3. APPENDIX 2: NON-PERMANENCE RISK ASSESSMENT CHECKLIST

Risk Factor	Risk Factor and/or Mitigation Description	Risk rating as per WWC LLC	VVB opinion	Method of verification
INTERNAL RISKS				
Project Management				
a)	Species planted (where applicable) associated with more than 25% of the stocks on which GHG credits have previously been issued are not native or proven to be adapted to the same or similar agro-ecological zone(s) in which the project is located.	0	The Mai Ndombe REDD+ Project does not involve any reforestation / afforestation with non-native species for carbon stocks. Not Applicable	Validation report, Project Design, Onsite inspection
b)	Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50% of stocks on which GHG credits have previously been issued.	0	The on-site visit inspection indicated that the current protection activities are sufficient and there are no logging activities in the PAA. Not Applicable	Onsite inspection
c)	Management team does not include individuals with significant experience in all skills necessary to successfully undertake all project activities (i.e., any area of required experience is not covered by at least one individual with at least 5 year's experience in the area).	0	It was verified during the on-site visit that both WWC LLC management team and ERA Congo local team has extensive experience that exceeds five areas in all areas. Hence the experience and skills of the personnel are considered as sufficient to meet the criteria. Not Applicable	Onsite inspection / interviews
d)	Management team does not maintain a presence in the country or is located more than a day of travel from the	0	It was verified that full time professional staff are located in Inongo site Office and Kinshasa and no site is more than a day of travel from these locations. The activities in the field including training,	Onsite inspection

	project site, considering all parcels or polygons in the project area.		quantification and auditing are coordinated by managers, quantifiers and farmers, being in touch with project managers in US. Not Applicable	
e)	Mitigation: Management team includes individuals with significant experience in AFOLU project design and implementation, carbon accounting and reporting (e.g., individuals who have successfully managed projects through validation, verification and issuance of GHG credits) under the VCS Program or other approved GHG programs.	-2	It was verified during the on-site visit that WWC LLC management team has extensive experience on other REDD projects in the region operated successfully. Hence the experience and skills of the personnel are considered as sufficient to meet the criteria.	Onsite inspection, WWC LLC website
f)	Mitigation: Adaptive management plan in place.	-2	Adaptive management plan is in operation for M2	Onsite inspection ,Document review
Total Project Management [a + b + c + d + e + f]		-4	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Financial Viability				
a)	Project cash flow breakeven point is greater than 10 years from the current risk assessment.	0	It is verified from the project financial plan that Project cash flow	project financial plan
b)	Project cash flow breakeven point is between 7 and up to 10 years from the current risk assessment	0	It is verified from the project financial plan that Project cash flow	project financial plan
c)	Project cash flow breakeven point between 4 and up to 7 years from the current risk assessment.	0	It is verified from the project financial plan that Project cash flow	project financial plan
d)	Project cash flow breakeven point is less than 4 years from the current risk	0	It is verified from the project financial plan that Project cash flow	project financial plan

	assessment.			
e)	Project has secured less than 15% of funding needed to cover the total cash out before the project reaches breakeven	0	It is verified from the project financial plan that Project cash flow	project financial plan
f)	Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches breakeven.	0	It is verified from the project financial plan that Project cash flow	project financial plan
g)	Project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven	0	It is verified from the project financial plan that Project cash flow	project financial plan
h)	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.	0	It is verified from the project financial plan that Project cash flow	project financial plan
i)	Mitigation: Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven.	-2	It is verified from the project financial plan that Project cash flow	project financial plan
	Total Financial Viability (FV) [as applicable, ((a, b, c or d) + (e, f, g or h) + i)]	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Opportunity Cost				
a)	NPV from the most profitable alternative land use activity is expected to be at least 100% more than that associated with project activities; or where baseline activities are subsistence-driven, net positive community impacts are not demonstrated.	8	NPV from the most profitable alternative land use activity which is logging is expected to be at least 100% more than that associated with project activities	Document review of validation report and PD and validated risk report

b)	NPV from the most profitable alternative land use activity is expected to be between 50% and up to 100% more than from project activities.	0	NPV from the most profitable alternative land use activity is expected to be between 50% and up to 100% more than from project activities	Document review of validation report and PD and validated risk report
c)	NPV from the most profitable alternative land use activity is expected to be between 20% and up to 50% more than from project activities.	0	NPV from the most profitable alternative land use activity is expected to be between 20% and up to 50% more than from project activities	Document review of validation report and PD and validated risk report
d)	NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated.	0	NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated	Document review of validation report and PD and validated risk report
e)	NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity.	0	NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity	Document review of validation report and PD and validated risk report
f)	NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity.	0	NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity	Document review of validation report and PD and validated risk report
g)	Mitigation: Project proponent is a non-profit organization.	0	Not Applicable	Not Applicable
h)	Mitigation: Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over the length of the project crediting period.	-2	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 (see project longevity)	Document review of contracts

i)	Mitigation: Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over at least 100 years.	0	Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over at least 100 years (see project longevity)	Not Applicable.
	Total Opportunity Cost (OC) [as applicable, (a, b, c, d, e or f) + (g or h)]	6	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Project Longevity				
a)	Without legal agreement or requirement to continue the management practice.	0	Not Applicable.	Not Applicable.
b)	With legal agreement or requirement to continue the management practice.	5	The project has legal agreement or requirement to continue the management practice	Document review of contracts
	Total Project Longevity (PL)	5	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
	Total Internal Risk (PM + FV + OC + PL)	7	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
EXTERNAL RISKS				
Land Tenure and Resource Access/Impacts				
a)	Ownership and resource access/use rights are held by same entity(s).	0	Not Applicable	Not Applicable
b)	Ownership and resource access/use rights are held by different entity(s) (e.g., land is government owned and the project proponent holds a lease or concession).	2	The land tenure situation in the Mai Ndombe REDD+ Project Area is such that the forest/project area is government owned, and WWC holds a concession over the land.	2
c)	In more than 5% of the project area, there exist disputes over land tenure or ownership.	0	Not Applicable	Not Applicable
d)	There exist disputes over access/use rights (or overlapping	0	Not Applicable	Not Applicable

	rights).			
e)	WRC projects unable to demonstrate that potential upstream and sea impacts that could undermine issued credits in the next 10 years are irrelevant or expected to be insignificant, or that there is a plan in place for effectively mitigating such impacts.	0	Not Applicable	Not Applicable
f)	Mitigation: Project area is protected by legally binding commitment (e.g., a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period.	-2	WWC was also required to sign agreements - "Cahiers de Charges" - with each of the local community groups. These agreements give WWC the right to proceed with the REDD+ project while protecting the local communities' customary rights of usage of the forest.	Document review of contracts
g)	Mitigation: Where disputes over land tenure, ownership or access/use rights exist, documented evidence is provided that projects have implemented activities to resolve the disputes or clarify overlapping claims.	0	Not Applicable	Not Applicable
	Total Land Tenure (LT) [as applicable, ((a or b) + c + d + e+ f + g)]	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Community Engagement				
a)	Less than 50 percent of households living within the project area, who are reliant on the project area, have been consulted.	0	WWC has held consultations with officially recognized community associations (CLDs) representing greater than 50% of households living within the project area as well as far more than 20% of households living within 20km of the project boundary.	Site visit, Document review. This represented an improvement on the risk assessment during M1
b)	Less than 20 percent of households living within 20 km of	0	WWC has held consultations with officially recognized community associations	Site visit, Document review. This represented an improvement on

	the project boundary outside the project area, and who are reliant on the project area, have been consulted.		(CLDs) representing greater than 50% of households living within the project area as well as far more than 20% of households living within 20km of the project boundary.	the risk assessment during M1
c)	Mitigation: The project generates net positive impacts on the social and economic well being of the local communities who derive livelihoods from the project area	-5	The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area.	Site visit, Document review. This represented an improvement on the risk assessment during M1
d)	Total Community Engagement (CE) [where applicable, (a+b+c)]	-5	Risk rating perceived is appropriate in this section considering all applicable criteria. This represented an improvement on the risk assessment during M1.	Applicable as above
Political risk				
a)	Governance score of less than -0.79.	6	The DRC Governance score is still very low: across the 6 categories from the Worldwide Governance Indicators the DRC scores -1.58.	Verified from VCS guidance based on the World Bank Institute Worldwide Governance Indicators from the website.
b)	Governance score of -0.79 to less than -0.32.	0	Not Applicable	Not Applicable
c)	Governance score of -0.32 to less than 0.19.	0	Not Applicable	Not Applicable
d)	Governance score of 0.19 to less than 0.82.	0	Not Applicable	Not Applicable
e)	Governance score of 0.82 or higher.	0	Not Applicable	Not Applicable
f)	Mitigation: Country is implementing REDD+ Readiness or other activities, as set out in this Section 2.3.3.	-2	DRC is receiving funds from organizations such as FCPF and UN-REDD. DRC has an established national FSC or PEFC standards body and has an established DNA under the CDM and has at least one registered CDM A/R project.	Document review
g)	Total Political (PC) [as applicable ((a, b, c, d or e) + f)]	4	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above

	Total External Risk (LT + CE + PC)	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
NATURAL RISKS				
F	Fire	1	There is no natural fire in this ecosystem, due to the extreme wetness of the forest. However anthropogenic fires which are set frequently in savanna areas and around villages to clear fallows and promote grass growth for livestock do on a cyclical basis cause damage to the forest.	Site visit inspection
PD	Pest and Disease Outbreaks	0	As a relatively intact natural ecosystem, there is no likelihood nor reported examples of pest outbreaks causing destruction to this area of the Congo Basin Forest.	Site visit inspection
W	Extreme Weather	0	It has been verified for M2 that there has been no forest loss events due to extreme weather in this part of the Congo Basin Forest.	Site visit inspection
G	Geological Risk	0	Historical data in the region indicates that none of the risks such as earthquakes, volcanic activity have been identified to impact the project	Document review
ON	Other Natural risk	NA	NA	NA
	Total Natural Risk (as applicable, F + PD + W + G + ON)	1	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above

Summary of assessment:

Risk Category	Risk rating	Requirements for risk rating
a) Internal risk	7	<p>Note:</p> <ul style="list-style-type: none"> Overall risk rating shall be rounded up to the nearest whole percentage. The minimum risk rating shall be 10, regardless of the risk rating calculated. If the overall risk rating is over 60 then the project fails the entire risk analysis.
b) External risk	0	
c) Natural risk	1	
Overall Risk rating a) + b) + c)	10	
Total risk assessment buffer applicable	10%	VVB Assessment:
Gross emission reductions (GERs)	11,970,624	<p>The buffer applied reflects the risk rating as applicable to the project activity and meets the requirements of AFOLU Non-Permanence Risk Tool. Reduction in both internal and external risks due to increased community engagement has resulted in significant decrease of risk rating from 25% in M1 to 10% in M2, which is acceptable.</p>
Emission reductions buffer	1,197,062	
Net emission reductions	10,773,562	