Terms of Reference for Project Verification for Reduced Emissions from Deforestation and Forest Degradation–Plus (REDD+)

For evaluation against the Plan Vivo Standard (v. 12/2013)

Introduction

This Terms of Reference (ToR) has been designed to assist the auditor with the verification of Reduced Emission from Deforestation and Forest Degradation-Plus (REDD+)[1] projects. Plan Vivo verification consists of a review by an approved third-party of the project's conformance with the Plan Vivo Standard (2013) and a quantification of the project's impacts including progress towards any expected emissions reductions. Plan Vivo projects are expected to undertake third party verification within 5 years of validation and at least every 5 years thereafter.

Climate benefits in a Plan Vivo REDD+ project are estimated by comparing the emissions expected under a baseline scenario describing expected deforestation and/or forest degradation in the absence of project interventions, with the emissions under the project scenario. While these interventions are typically quantified ex-post, ex-ante Plan Vivo certificates can be issued for emission reductions expected to be achieved within a defined project period – provided activity-based indicator thresholds are met.

Objectives

The broad objective of verification is to conduct an evaluation of a registered and functioning Plan Vivo project against the Plan Vivo Standard to ensure that the project continues to conform to the Standard and that it continues to deliver emission reductions, and other expected benefits, to local ecosystems and livelihoods.

Requirement 5.9 (page 17) of the Plan Vivo Standard states:

"*A monitoring plan must be developed for each project intervention which specifies:*

5.9.1 Performance indicators and targets to be used and how they demonstrate if ecosystem services are being delivered. Performance targets may be directly or indirectly linked to the delivery of ecosystem services, e.g. based on the successful implementation of management activities or other improvements but must serve to motivate participants to sustain the project intervention"

[1] This also includes: a) Reducing emissions from deforestation; b) Reducing emissions from forest degradation; c) Conservation of carbon stocks; d) Sustainable management of forests; and e) Enhancement of forest carbon stocks.

Therefore, Plan Vivo REDD+ projects will incorporate activity-based monitoring and annual reporting as way to reduce costs, increase local participation and enhance the implementation of these projects at the local level. Activity-based monitoring is particularly helpful in REDD+ projects that aim to tackle locally-driven and small-scale forest degradation caused, for example, by subsistence fuelwood collection, charcoal extraction or grazing in the forest. Whilst remote sensing techniques are the main tools used at the national, sub-national, jurisdictional level and more generally on larger scales to detect forest deforestation and degradation, local level community data is an important input to the analysis of deforestation and degradation events.

Consequently, verification of REDD+ projects under the Plan Vivo Standard can differs substantially from other Standards because, in addition to assessing the reported emissions reductions with remote sensing analysis, verification of REDD+ projects also needs to assess whether the reported activities have been carried out and whether they are effectively contributing to emissions reductions by the project.

The key questions the verifier is expected to address are:

1. Does the project continue to comply with the requirements of the Plan Vivo Standard (v. 12/2013)?
2. Have project activities been carried out as planned in the PDD and as reported in project annual reports?
3. Have project activities contributed to generating the project's overall climate benefits to the extent expected?
4. Have the emissions reductions (climate benefits) generated by the project been made in accordance with those estimated in the project's Technical Specifications?
5. To what extent has the project generated expected livelihoods and biodiversity benefits?
6. Have any new project activity types or significant changes to project design (activities, procedures or monitoring protocols) as recorded in project annual reports and updates to the PDD been effectively implemented in compliance with the Plan Vivo Standard?

Under the process and methods section of this ToR, further details of suggested methodologies, sources of information and techniques for information analysis are given for each of these key verification questions.

Plan Vivo Standard and references

The full requirements for registered Plan Vivo projects can be found in the Plan Vivo Standard. The Plan Vivo Standard (2013 version) can be downloaded from http://www.planvivo.org/project-network/project-resources/. The document includes definitions and acronym lists. Please, note that some projects may opt to apply the Plan Vivo pre-approved approach for reducing locally driven deforestation. The guidance document can be found on the technical library page of the Plan Vivo website (http://www.planvivo.org/our-approach/technical-library/). Further information on the application of the Plan Vivo Standard can be found in the Plan Vivo Procedures Manual, which is available to download from http://www.planvivo.org/project-network/project-resources/. Finally, the Plan Vivo Socio-Economic Assessment Manual (http://www.planvivo.org/docs/Socio-economic-Manual.pdf) provides useful information on socio-economic monitoring, performance indicators and participatory methods for stakeholder consultations.

Interpretations and clarifications

Verifiers are advised to contact the Plan Vivo Foundation prior to a verification audit to ensure they have an up to date terms of reference, the latest verification report template, the complete list of documents for the pre-field assessment as well as all relevant project annual reports. This will also be an opportunity for Plan Vivo to highlight any areas for specific attention during the verification visit. For further interpretations and clarifications please contact the Plan Vivo Foundation Secretariat at info@planvivofoundation.org.

For larger REDD+ projects under the Plan Vivo Standard or in certain circumstances, Plan Vivo may opt to participate in the verification as an observer. In this case, Plan Vivo will communicate this to the project coordinator before the terms of the verification are finally agreed between the project coordinator and the independent verification organisation or individual in order that the costs of this can be included in the overall verification budget.

Whilst independent verifiers operate under these ToRs for verification of REDD+ projects developed by Plan Vivo, they are contracted by, and accountable to the project coordinator, who is responsible for paying the full costs of verification at the current rates.

Scope

Verification should take place over the entire physical project area where REDD+ activities have been implemented to date. Only data relating to the period of time since the validation or previous verification should be considered.

Where projects wish to validate new interventions, activities or project design during the verification, the scope should be confirmed; typically activities due to commence within 12 months of the verification could be reasonably included. In the event that there is more than one intervention to be verified (approved under separate *Technical Specifications*) then each should be separately verified and the overall project emissions reduction and other impacts generated should be calculated.

Activity-based Monitoring

Activity-based monitoring is defined as "*the monitoring of the implementation of project activities so that an indirect assessment of expected climate benefits can be made*". When project design documents are reviewed, expert reviewers are required to assess whether the planned activities are likely to result in the expected emission reductions. The logic of activity-based monitoring is therefore that if activities are carried out as planned there is a high likelihood that expected emission reductions have been achieved. Adopting an activity-based monitoring approach therefore enables projects to focus on delivering project activities rather than on assessing deforestation, degradation or changes in carbon stocks on an annual basis. Instead, a period review of project design documents (at least every 5 years) is required, at which time an assessment of whether the project activities carried out have resulted in the expected emission reductions is conducted – usually making use of remote sensing analysis and/or data collection from survey plots.

Activity-Based Monitoring indicators are also assessed when project design documents are reviewed to determine if indicators and thresholds are sufficient to provide an accurate description of whether project activities have been carried out as planned. According to the Plan Vivo Standard (v. 12/2013), a monitoring plan must be developed for each project intervention eligible for crediting contained in a PDD. This plan must specify the performance indicators and thresholds (targets) to be used and how they demonstrate that ecosystem services are being delivered. Performance targets may be *directly* or *indirectly* linked to the delivery of ecosystem services and typically they are based on the successful implementation of management activities or other improvements on the baseline scenario. However, they must also serve to motivate participants to sustain the project intervention and are linked to the issuance of certificates and, thus, the disbursement of payments according to a traffic-light system similar to the one below:

Table 1 Activity-Based Monitoring Traffic-Lights System under Plan Vivo

Performance	Climate Benefits	Corrective Actions	Certificate Issuance
Green	On Track	None	Full
Orange	Partially Delivered	May be Required	Partial
Red	Not Delivered	Required	Withheld

This traffic lights system is described in Section K of the Project Design Document (PDD) and also reported in the project annual reports[2], which are both published on the project page on the Plan Vivo website. Under Plan Vivo, it is the annual report that triggers the issuance of certificates, which is then linked to the disbursement of payments to communities. Prior to the verification site visit, the verifier should thoroughly study all the project's annual reports as they provide yearly updates on the state of the Activity-Based Monitoring conducted by the project.

A practical example of how the results of activity-based monitoring may influence the issuance of Plan Vivo credits can be described below.

Example

A project is working with communities to develop REDD+ activities and has submitted its fifth annual report, which includes the project's activity-based monitoring in Table E. Prior to the verification site visit, the project has provided the verifier with a remote sensing analysis and collected data from forest sampling plots.

Scenario A

Site and Traffic Light Indicator Status ***Tamba Community***	**Activity Indicators**	**Expected Results**	**Results Achieved**

[2] The project's fifth annual report normally coincides with the year verification is conducted. Accordingly, while the project may submit the annual report to the Plan Vivo Foundation *before* verification, it will only be approved and published *after* the audit is completed and approved. The project will be required to submit the results of the remote sensing analysis to the verifier together with the rest of the required documentation and, if necessary, before the submission of the fifth annual report.

	1) Deforestation less then 2% per year	Less than 1 ha deforested	1,5 ha deforested
	2) Dig three wells for community	Three wells completed by September 2014	Three wells completed by September 2014
	3) Each household provided with an efficient cook stove	250 efficient cook stoves distributed by December 2014	250 efficient cook stoves distributed by December 2014

In this case, the activity-based monitoring indicator 1 is *directly related* to the achievement of climate benefits while the activity-based monitoring indicators 2 and 3 are *indirectly* related to the achievement of climate benefits. As indicated by the red dot in the monitoring table, the expected deforestation rate derived from the data collected from the forest sampling plots is greater than 2% and, thus, the performance target has not been met. The remote sensing analysis also indicates a deforestation rate greater than 2%.

Consequently, the verifier will be expected to raise a major CAR [3] in the verification report to solicit a corrective action response from the project. The Plan Vivo Foundation will not approve the annual report until the CAR has been closed, until a clear timeframe for the corrective actions has been decided in conjunction with the project coordinator and, therefore, until the verification process has been completed.

Scenario B

Site and Traffic Light Indicator Status ***Tamba Community***	**Activity Indicators**	**Expected Results**	**Results Achieved**

[3] Corrective Action Request (CAR) – see Section "Verification Outputs" of this ToR.

	1) Deforestation less then 2% per year	Less than 1 ha deforested per year	0.5 ha deforested in year 5
	2) Dig three wells for community	Three wells completed by September 2014	Two wells completed by September 2014
	3) Each household provided with an efficient cook stove	250 efficient cook stoves distributed by December 2014	100 efficient cook stoves distributed by December 2014

In this case, the expected result for indicator 1 has been met (indicator *directly* related to the achievement of climate benefits) and confirmed by the remote sensing analysis as well as the forest sampling plots, but the expected result for indicator 2 has only been partially met while the expected result for indicator 3 has not been met (both indicators 2 and 3 are *indirectly* related to the achievement of climate benefits). Similar to scenario A, the verifier is expected to raise a major CAR in the verification report and the project coordinator must provide a corrective action in order to meet the activity-based targets identified in the monitoring plan before verification may be completed and the project allowed to issue new certificates.

Scenario C

Site and Traffic Light Indicator Status *Tamba Community*	Activity Indicators	Expected Results	Results Achieved
	1) Deforestation less then 2% per year	Less than 1 ha deforested per year	0.5 ha deforested in year 5
	2) Dig three wells for community	Three wells completed by September 2014	Three wells completed by September 2014
	3) Each household provided with an efficient cook stove	250 efficient cook stoves distributed by December 2014	250 efficient cook stoves distributed by December 2014

In this scenario, the project has met all its performance targets both *directly* and *indirectly* related to the achievement of climate benefits. However, the results of the remote sensing analysis are in contrast with the data on deforestation collected from the forest sampling plots. Specifically, the remote sensing analysis indicates that the rate of deforestation is greater than 2%, but the data from

the sampling plots show that carbon stocks have been increasing over the previous five years (since the project validation or previous verification).

Again, the verifier is expected to raise a CAR in the verification report and the project coordinator to provide both an explanation for the discrepancy and a corrective action response before verification may be completed. In this case, the discrepancy between the results of the remote sensing analysis and the results of the activity-based monitoring will have become apparent during the pre-field desk review conducted by the verifier. As a consequence, during the site visit, the verifier must seek to understand the cause of such a discrepancy. It could be, for example, that the forest sampling plots have been particularly well looked after by the communities while, in contrast, the rest of the forest has experience high levels of deforestation. Therefore, the data from the sampling plots has lead to a bias in the results of the activity-based monitoring.

Process and methods

The verification process and method for REDD+ projects under the Plan Vivo Standard involves application of auditing techniques for the whole project and for each separate verification question listed above, including:

Table 2 Verification Audit Techniques

Verification Question	Description of scope, focus and suggested methods
1. Does the project continue to comply with the requirements of the Plan Vivo Standard (v. 12/2013)?	Assess whether the project is complying with all areas of the Plan Vivo Standard (v. 2013) and that all 8 project principles are being fully applied. Particular attention should be given to the following aspects: • Is the project being managed with transparency, accountability and engagement of relevant stakeholders and in compliance with the law (principle 3)? • Does the project demonstrate community ownership, participation, commitment and awareness (principle 4)? • Is the project effectively managing risks (principle 6)? • Are project benefits being equitably shared (principle 8)? Key methods: i. Review of project documentation (annual reports, project databases, other information and documents including minutes of project meetings) ii. Facilitated discussions and meeting with community members and individuals (to assess understanding, awareness, commitment and perceptions about the project) iii. Discussions with project staff and community participants to assess the effectiveness of the project's governance structure

	and administrative procedures
2. Have project activities been carried out as planned in the PDD and as reported in project annual reports?	Evaluate and collect evidence on project activities. This includes gathering information from the project on quantities (of different activities carried out), verification of reported activities in the projects annual reports and in comparison with the threshold for these activities included in the PDD and annual reports and an assessment of their quality (have they been carried out well?) and likely sustainability (will they continue to be carried out after direct project support ceases?) Key methods: i. Review of project documentation (annual reports, project databases, other information and documents including photographs of different activities being carried out) ii. Field visits and field observations of different activities iii. Discussions with project participants and triangulation/cross-checking of information received (using participatory tools from the Plan Vivo Socio-economic Manual) iv. Comparison and assessment of information from annual reports (and elsewhere) and the thresholds (targets) for these activities listed in the PDD/Technical Specification v. For each activity, use the simple traffic light system (described above) to summarise progress
3. Have project activities contributed to generating the project's overall climate benefits?	Whilst reported project activities may be fully carried out, they may not necessarily be effectively contributing to generating climate and other project benefits. For example, patrolling may be regularly carried out but may not necessarily lead to better forest protection. Improved cook-stoves may be distributed, but may not be used to reduce fuelwood consumption. For each project activity a somewhat qualitative assessment is required of the actual contribution, including an assessment of critical activities that may be required in order to achieve emissions reductions/removals but which are not being carried out. Key methods: i. Review of project documentation (annual reports, project databases, other information and documents) ii. Field visits and field observations of different activities iii. Discussions with key local experts iv. Discussions with project participants and triangulation/cross-checking of information received (using participatory tools from the Plan Vivo Socio-economic Manual)
4. Have the emissions	Is the project complying with Plan Vivo Standard principle 5? Assess

reductions (climate benefits) generated by the project been made in accordance with those estimated in the project's Technical Specifications for each approved project intervention?	the accuracy of reported emissions reductions based on the estimates made in the approved Technical Specification. In the case of more than 1 approved Technical Specification, each should be separately assessed and combined information on emissions reductions calculated for the whole project. For each intervention reported, make an assessment of whether the carbon model used in the Technical Specifications is still relevant. Key methods: i. Using remote sensing analysis commissioned by the project coordinator before the start of verification. Information and reports resulting from this analysis will be provided to the verifier prior to the assignment in order to make this assessment. ii. Assessment of the quality of the remote sensing analysis carried out and reported prior to the verification and of the quantities calculated in comparison with those estimated in the Technical Specification. iii. Field visits to sites of different interventions (if more than 1) to verify the physical site conditions and the presence or otherwise of evidence of changes in forest conditions iv. Discussions and application of participatory tools[4] with community members to assess changes in forest condition v. Review of fixed point photographs (if available from the project) vi. Review of other forest-related monitoring data (if available) e.g. sample plots and inventory data and comparisons with baseline information produced by the project
5. To what extent has the project generated livelihoods and biodiversity benefits in addition to the climate benefits?	Is the project complying with Plan Vivo Standard principles 1, 2 and 7? REDD+ projects under the Plan Vivo Standard must demonstrate positive livelihoods impacts for participating households (especially poor and disadvantaged) and must also conserve and enhance biodiversity. Key methods: i. Semi-structured interviews with representatives of relevant stakeholder groups especially poor, women or otherwise disadvantaged people, as well as with community leaders and project staff ii. Comparison of project's socio-economic baseline conducted at

[4] Please, refer to the Plan Vivo Socio-economic Manual (http://www.planvivo.org/docs/Socio-economic-Manual.pdf) for more information on participatory tools.

	the start (or immediately after) the project activities with its most recent socio-economic survey results in order to assess the positive impacts the project has had on the livelihoods of local communities. iii. Assessment of available biodiversity information including any information in the PDD/Technical Specification and any information more recently generated through project monitoring or separate studies iv. Interviews with local experts (covering socio-economic factors and biodiversity) on locally-experienced changes v. Analysis of project information regarding payments made to community groups and individuals and expenditure details on how such funds have been used (including verification of bank accounts, as required)
6. Have any new project activity types or significant changes to project design (activities, procedures or monitoring protocols) as recorded in project annual reports and updates to the PDD been effectively implemented in compliance with the Plan Vivo Standard?	During the previous 5-year period, the project may have made some changes or increased the scope of its interventions. These changes should have had prior approval by Plan Vivo (if significant[5]). Key methods: i. Review of annual reports and relevant communications between the project and Plan Vivo to assess which changes have been made to project design, whether these were justified, whether these have been implemented and to what extent they have contributed to project impacts ii. Discussions with Plan Vivo prior to verification to identify any particular areas of concern or issues that have been raised during the previous project period (if Plan Vivo is present as an observer during the verification process this can be an on-going discussion) iii. Discussions and presentations by the project coordinator highlighting and significant changes.

Verification Outputs

The output of the verification is a Plan Vivo Verification Report, which, along with any supporting documents, presents the review findings and details the project's conformance with each of the

[5]Further information is available in the Plan Vivo Procedures Manual (Section 9, p.33) regarding project expansion and the specific circumstances that may trigger the need for a separate validation of these new activities/intervention(s).

requirements in the Plan Vivo Standard and performance as per annual reports submitted. The verification report will have the following main sections:

A. Assessment of project against the requirements of the Standard
The report should describe whether the project meets each requirement of the Plan Vivo Standard using the verification template provided by Plan Vivo

B. Presentation of the verification response to each of the verification questions
The report should provide an answer to each of the verification questions using the verification template provided by Plan Vivo.

Corrective Actions
Where the verifier finds that the project is not compliant with a given requirement of the Standard or where the response to a verification question is not satisfactory, the report should specify the corrective action needed for compliance and propose a timescale within which it must be implemented. This should be discussed with the project coordinator. In cases where it is not possible to assess whether the project is compliant or where the question cannot be answered due to lack of adequate information, this should also be considered as a corrective action to be addressed by the project by provision of further information.

The reviewer should specify whether, in their professional opinion, a major or minor corrective action is required.

- **Major Corrective Action Request (CAR):** A non-conformance likely to result in the failure of the project or likely to materially reduce its ability to deliver the benefits intended. A major CAR may include a collection of many less significant non-conformances that collectively suggest critical failings in the project or inability of the project coordinator to successfully manage the project.
- **Minor Corrective Action Request (CAR):** A non-conformance not likely to materially affect the project's delivery of the intended benefits. This may include e.g. a single or small number of lapses in maintaining systems, minor omissions or inconsistencies in documentation.

SCS Global Services adopts the same approach but combines corrective action requests into 'Non-conformity reports' (NCRs). The following from the signed SCS proposal that identifies types of findings during SCS's review:

Findings will be addressed through any of the following ways:

Non-Conformity Report (NCR): Receiving an NCR means that your project is not compliant with a specific requirement of an applicable protocol or standard. An NCR requires that you provide a plan for correcting the non-compliance. We cannot issue an opinion/statement on the project before completing this step and, in most cases, showing implementation of your corrective action plan. (Note: this is the same as either a minor or major CAR, and all NCRs must be closed prior to the audit conclusion).

New Information Request (NIR): This request signifies a need for supplementary information necessary for completion of our report. Receiving an NIR does not necessarily mean your project is

not in compliance with requirements. An NIR does, however, require a timely response. Where corrective actions are specified, the Plan Vivo Foundation will conduct a follow-up review of any amendments or additions to project documentation, or other evidence submitted by the project to demonstrate that corrective actions have been fulfilled.

If NCRs are identified that substantially affect the project's ability to comply with the Plan Vivo Standard, then Plan Vivo may opt to temporarily suspend the project whilst these are being addressed. During the suspension period the project will not be issued with Plan Vivo Certificates and will not be able to sell any unsold certificates that have already been issued. If a project fails to address NCRs – despite having been formally requested by Plan Vivo to do so – Plan Vivo may choose to remove the project from the Plan Vivo registry.

Observations/recommendations (OBS)
The verifier may find areas where procedures, data or documentation could be clarified or improved, but which are not deemed material enough to impose a corrective action. In this case, the reviewer should make observations or recommendations, which the Plan Vivo Foundation will follow up with the project coordinator at its discretion. In particular, the verifier should indicate in the report whether there is a need to revise the project technical specification(s) (as a result of more recent monitoring data becoming available) or whether the % risk buffer as agreed in the original specification is still applicable.

C. Verification Opinion
The report will include a summary verification opinion, as to whether:

i. The project documents represent an accurate and clear description of the project, its activities and its activity-based monitoring.
ii. Based on an objective assessment of the project, the project meets the Plan Vivo Standard.

D. Project Documentation and Supporting Evidence
The project coordinator should make the project documentation (PDD, technical specification, annual reports, databases, remote sensing reports/data, and any other supporting evidence, to show compliance with the Standard) needed for verification available to the reviewer, a minimum of 15 working days before the field visit. For this purpose, the Plan Vivo Secretariat can make available the most recent "List of Documents" the Project Coordinator must provide the verifier within order to begin the desktop review of the REDD+ project.

The verifier is expected to use his/her expert knowledge and professional judgment to evaluate available evidence to determine which of the requirements of the Plan Vivo Standard are satisfied by the project as designed and documented.

The verifier is expected to operate by the principle of client confidentiality and treat all information provided by Plan Vivo and by the project coordinator as confidential both during and after the end of the verification assignment. Information should not be disclosed to any 3rd party or included in any other document or report without the express permission in writing from Plan Vivo.

Submission of Verification Reports

A draft verification report will be submitted to the project coordinator and to Plan Vivo Foundation simultaneously by the verifier at the end of the verification visit. Plan Vivo will respond within 30 days with any requests for clarification, further questions or other comments to enable the verifier to finalise the report.

Publication of Verification Reports

The final verification report, all of its contents and any drafts will remain confidential until the Plan Vivo Foundation publishes its contents following its decision regarding ongoing project approval.

All final verification reports will be published on the Plan Vivo website.

Verification Report

Name of Verifier(s)	Date of Review
Doug Baldwin, Verification Scientist, SCS Global Services	**Field Visit:** October 17 – 21, 2022 **Draft Report:** March 1, 2023 **Final Report:** May 12, 2023

Project Description
The Khasi Hills REDD project is a grass roots forest conservation and forest restoration project spanning about 23,500 hectares of indigenous land in the northeastern Indian state Meghalaya. Almost 12,000 hectares of open and dense forest are associated with the project. The project conducts community-level benefits sharing, where elected community facilitators present the Synjuk Federation with needs from their community, and these benefits are distributed to each community. The project also involves volunteers from communities to directly assist with project activities. The project has expanded activities to 85 villages in the region (up from 62 in previous periods), and this represents a population of about 37,740 people. The project was validated in 2012 after a pilot project, it was verified in 2017 by Rainforest Alliance, and this is the second verification event, conducted by SCS Global Services.

Description of field visits (including list of sites visited and individuals/groups interviewed)		
The 2022 verification field audit took place between Oct 16 – 21, 2022. Note: Oct 21 served as a time to review records, and no specific interviews were conducted. Please see the audit plan below for specific locations visited. *Attendance records to meetings mentioned below available upon request.		
Audit Date	**Name**	**Affiliation**
Throughout audit	Tambor Lyngdoh	Chief Community Facilitator and Project Manager
Throughout audit	Felix Pde	Forestry Team Leader

Throughout audit	Mark Poffenberger	Executive Director, Community Forestry International (CFI)
Throughout audit	Anne Lyngdoh	Project Associate
10/16/2022	Khrawborlang Lyngdoh	Accountant
10/16/2022	Kenneth Biondi Kharsyntiew	Tourism Dev. Specialist
10/16/2022	Badawan Marbañiang	Data Entry Operator
10/16/2022	Aikmenshisha Lyngdoh	Office Assistant
10/16/2022	Malgrita Mary Blah	Office Assistant
10/16/2022	Shirley Langstieh	Tourism Dev. Assistant
10/16/2022	Banrihunlang Kurbah	Socio-economic Assistant
10/16/2022	Ibadashisha Nongkhlaw	Socio-economic Assistant
10/16/2022	Badaaihun Blah	Volunteer
10/16/2022	Ibapynsuklang Warkhyllew	Community Facilitator
10/16/2022	Alemisha N. Warjri	Forestry Assistant
10/16/2022	Nellie V. Kharbuli	Forestry Assistant
10/16/2022	Maitshaphrang Marbañiang	Forestry Assistant
10/16/2022	Rebecca Stedham	Consultant
10/16/2022	Ibanda E. Nongsteng	Senior Accountant
10/16/2022	Dapkupar Blah	Accountant Assistant
10/16/2022	Kerdashisha Lyngdoh	Field Accountant
10/17/2022	Mr. Balajied Warjri	Youth Volunteer
10/17/2022	Mr. Diborman Syiemiong	Youth Volunteer
10/17/2022	Mr. Bhaboklang Khyriem	Youth Volunteer
10/17/2022	Mr. Shaikupar Kharshiing	Youth Volunteer
10/17/2022	Mr. Pynshngain Kharsohnoh	Youth Volunteer
10/17/2022	Mr. Johnstarwell Lyngdoh	Youth Volunteer
10/17/2022	Mr. Cardinal Rani	Youth Volunteer
10/17/2022	Ms. Barihun Khongwar	Youth Volunteer
10/17/2022	Ms. Baai-ieit Lyngdoh	Youth Volunteer
10/17/2022	Ms. Bakmen Lyngdoh	Youth Volunteer
10/17/2022	Ms. Ibashisha Lyngdoh	Youth Volunteer
10/17/2022	Mr. Donkupar Lyngdoh	Community Facilitator
10/17/2022	Mr. Fairborn Lyngdoh	Asst. Community Facilitator
10/17/2022	Ms. Daiairi Blah	Community Facilitator
10/17/2022	Ms. Tirial Kharkrang	Village Member
10/17/2022	Ms. Saralin Lyngdoh	Village Member
10/17/2022	Ms. Emirka Jyrwa	Village Member
10/17/2022	Ms. Alba Mary Ryntathiang	Village Member
10/17/2022	Ms. Wanlibon Ryntathiang	Village Member

10/17/2022	Mr. Shaltina Jyrwa	Village Member
10/17/2022	Ms. Jeris Jyrwa	Village Member
10/17/2022	Ms. Biskula Kharhunai	Village Member
10/17/2022	Ms. Misilda Jyrwa	Village Member
10/17/2022	Mrs. Phishamery Kharhunai	Village Member
10/17/2022	Mrs. Neskil Kharhunai	Village Member
10/17/2022	Mrs. Ilinda Lyngdoh	Village Member
10/17/2022	Mrs. Ristalin Kharshiing	Village Member
10/17/2022	Mr. Kwelstar Warjri	Village Member
10/17/2022	Mrs. Balisha Lyngdoh	Village Member
10/17/2022	Mrs. Bamonshisha Lyngdoh	Village Member
10/17/2022	Diktor Ryntathiang	Youth Volunteer
10/17/2022	Trietsing Shangpliang	Youth Volunteer
10/17/2022	Mr. Aiborson Umdor	Community Facilitator
10/17/2022	Mr. Smington Shangpliang	Community Facilitator
10/17/2022	Ms. Aitiyoris Rani	Community Facilitator
10/17/2022	Mr. Balajied Warjri	Youth Volunteer
10/17/2022	Mr. Diborman Syiemiong	Youth Volunteer
10/17/2022	Mr. Bhaboklang Khyriem	Youth Volunteer
10/17/2022	Mr. Shaikupar Kharshiing	Youth Volunteer
10/17/2022	Mr. Pynshngain Kharsohnoh	Youth Volunteer
10/17/2022	Mr. Johnstarwell Lyngdoh	Youth Volunteer
10/17/2022	Mr. Cardinal Rani	Youth Volunteer
10/17/2022	Ms. Barihun Khongwar	Youth Volunteer
10/17/2022	Ms. Baai-ieit Lyngdoh	Youth Volunteer
10/17/2022	Ms. Bakmen Lyngdoh	Youth Volunteer
10/17/2022	Ms. Ibashisha Lyngdoh	Youth Volunteer
10/17/2022	Borming Kharryngki	Youth Volunteer
10/17/2022	Trietsing Shangpliang	Youth Volunteer
10/17/2022	Mr. Donkupar Lyngdoh	Community Facilitator
10/17/2022	Mr. Fairborn Lyngdoh	Community Facilitator
10/17/2022	Ms. Daiairi Blah	Community Facilitator
10/17/2022	Mr. Aiborson Umdor	Community Facilitator
10/17/2022	Mr. Smington Shangpliang	Community Facilitator
10/17/2022	Ms. Aitiyoris Rani	Community Facilitator
10/17/2022	Phlassing Kharhunai	Lyngkien Ramklang Headman
10/18/2022	Mr. Namphrang Lyngdoh	Youth Volunteer
10/18/2022	Mr. Teiborlang Jyrwa	Youth Volunteer

10/18/2022	Mr. Kynshewlang Khar	Youth Volunteer
10/18/2022	Mr. Teiborlang Jyrwa	Youth Volunteer
10/18/2022	Mr. Fringsto Rajee	Youth Volunteer
10/18/2022	Mr. Darling Nongrum	Youth Volunteer
10/18/2022	Mr. Shailang Synrem	Community Facilitator
10/18/2022	Ms. Banphira Khongngain	Community Facilitator
10/18/2022	Mrs. Karalin Syiemlieh	Community Facilitator
10/18/2022	Mr. Lewis Nongbri	Community Facilitator
10/18/2022	Mr. Maitshaphrang Marbaniang	Forestry Assistant
10/18/2022	Ms. Nellie V. Kharbuli	Forestry Assistant
10/18/2022	Mr. Banrihunlang Kurbah	Socio-economic Team
10/18/2022	Ms. Ibadashisha Nongkhlaw	Socio-economic Team
10/18/2022	Ms. Badaaihunshisha Blah	Socio-economic Team
10/18/2022	Mr. Patsha Myrthong	Youth Volunteer
10/18/2022	Mr. Ribatstar Lyndem	Youth Volunteer
10/18/2022	Mr. Namphrang Lyngdoh	Youth Volunteer
10/18/2022	Mr. Kynshewlang Khar	Youth Volunteer
10/18/2022	Mr. Teiborlang Jyrwa	Youth Volunteer
10/18/2022	Mr. Fringsto Rajee	Youth Volunteer
10/18/2022	Mr. Darling Nongrum	Youth Volunteer
10/18/2022	Mr. Ambus Lyngdoh	Youth Volunteer
10/18/2022	Ms Ridashisha Lyndem	Youth Volunteer
10/18/2022	Ms. Suklang Jyrwa	Youth Volunteer
10/18/2022	Ms. Batrisha Nongrum	Youth Volunteer
10/18/2022	Ms. Rijanai Diengdoh	Youth Volunteer
10/18/2022	Ms. Bira Khongwar	Youth Volunteer
10/18/2022	Ms. Marysalin Nongrum	Youth Volunteer
10/18/2022	Ms. Synjuklang Nongkhlaw	Youth Volunteer
10/18/2022	Mr. Request Khongriat	Youth Volunteer
10/18/2022	Ms. Aikmenlang Nongkhlaw	Youth Volunteer
10/18/2022	Ms. Praibi Kharyngki	Youth Volunteer
10/18/2022	Ms. Longbalakynmaw Tariang	Youth Volunteer
10/18/2022	Ms. Shidamery Khongngain	Youth Volunteer
10/18/2022	Maryqueen Swer	Youth Volunteer
10/18/2022	Ms. Newtiful Khongwar	Youth Volunteer
10/18/2022	Ms. Bamonlang Shabong	Youth Volunteer
10/18/2022	Ms. Evadalin Nongrum	Youth Volunteer
10/18/2022	Ms. Snolinda Kharshandi	Youth Volunteer

10/18/2022	Ms. Albon Mawlong	Youth Volunteer
10/18/2022	Mr. Synshar Myrthong	Youth Volunteer
10/18/2022	Mr. Taising Myrthong	Youth Volunteer
10/18/2022	Mr. Ribadstar Lyndem	Youth Volunteer
10/18/2022	Mr. Khrawbok Nongkhlaw	Community Facilitator
10/18/2022	Mrs. Sngewbhalin Khongwar	Community Facilitator
10/18/2022	Mr. Alanchester Kharbhoi	Community Facilitator
10/18/2022	Mr. Shailang Synrem	Community Facilitator
10/18/2022	Ms. Banphira Khongngain	Community Facilitator
10/18/2022	Mrs. Karalin Syiemlieh	Community Facilitator
10/18/2022	Mr. Lewis Nongbri	Community Facilitator
10/18/2022	Ms. Banjoplin Shanpru	Village Member
10/18/2022	Ms. Triansida Shanpru	Village Member
10/18/2022	Ms. Phyllariti Lyndem	Village Member
10/18/2022	Mrs. Spermon Kharnaior	Village Member
10/18/2022	Ms. Meldret Jyrwa.	Village Member
10/18/2022	Ms. Barisha Swer	Village Member
10/18/2022	Ms. Mobis Shabong	Village Member
10/18/2022	Ms. Aitngen Nongrum	Village Member
10/18/2022	Ms. Sharity Swer	Village Member
10/18/2022	Ms. Ailynti Syiemlieh	Village Member
10/18/2022	Ms. Wandabasuk Jariang	Village Member
10/18/2022	Mr. Sanbhalang Swer	Village Member
10/18/2022	Ms. Wansngewbha Wahlang	Village Member
10/18/2022	Ms. Cherryleen Lyngdoh	Village Member
10/18/2022	Ms. Manola Kharpuri	Village Member
10/18/2022	Ms. Pynthngen Nongrum	Village Member
10/18/2022	Ms. Telis Nongrum	Village Member
10/18/2022	Ms. Jingtngenlang Nongrum	Village Member
10/18/2022	Ms. Phultina Ryndem	Village Member
10/18/2022	Ms. Santimary Shabong	Village Member
10/18/2022	Ms. Wandalin Jyrwa	Village Member
10/18/2022	Ms. Rosalin Shabong	Village Member
10/18/2022	Ms. Alvarine Kharnaior	Village Member
10/18/2022	Ms. Queen Shabong	Village Member
10/18/2022	Ms. Subalin Ryndem	Village Member
10/18/2022	Kommeara Shabong	Village Member
10/18/2022	Ms. Laktimon Lyngdoh	Village Member

10/18/2022	Ms. Rupamon Kharnaior	Village Member
10/18/2022	Ms. Sukmon Kharnaior	Village Member
10/18/2022	Ms. Theina Shabong	Village Member
10/18/2022	Ms.Wanridamon Kharnaior	Village Member
10/18/2022	Mr. Starroy Kharnaior	Village Member
10/18/2022	Mr. Joyingstarroy Wanniang	Village Member
10/18/2022	Mr. Pynskhem Khongwar	Village Member
10/18/2022	Ms. Shularis Lyngdoh	Village Member
10/18/2022	Ms. Rabisha Nongrum	Village Member
10/18/2022	Ms. Stida Lyngdoh	Village Member
10/18/2022	Mr. Darasing Swer	Village Member
10/18/2022	Mr. Saindur Wanniang	Village Member
10/18/2022	Ms. Drailin Lyngdoh	Village Member
10/18/2022	Ms. Piolin Diengdoh	Village Member
10/18/2022	Ms. Pdiangieit Dohling	Village Member
10/18/2022	Ms. Amabilis Kharnaior	Village Member
10/18/2022	Ms.Satimary Nongkhlaw	Village Member
10/18/2022	Ms. Slio Jyrwa	Village Member
10/18/2022	Mr. Skhenborlang Diengdoh	Village Member
10/18/2022	Ms. Synjuk Nongkhlaw	Village Member
10/18/2022	Ms. Aikmen Nongkhlaw	Village Member
10/18/2022	Kyrmen Khongwar	Headman Kukon
10/18/2022	Betsing Rynjah	Headman Mawtep
10/18/2022	Benidik Jyrwa	Headman Pyrda
10/18/2022	Awre Shabong	Headman Steplakrai
10/18/2022	Skorsing Mawlong	Headman Synrangshohnoh
10/18/2022	Ms Tishameni Marbaniang	Youth Volunteer
10/18/2022	Ms Idimon Nongkynrih	Youth Volunteer
10/18/2022	Ms. Ialinda Kurkalang	Youth Volunteer
10/18/2022	Ms. Imisha Nongkynrih	Youth Volunteer
10/18/2022	Mr. Disil Nongbet	Youth Volunteer
10/18/2022	Mr. Lumbaroi Synrem	Youth Volunteer
10/18/2022	Mr. Carmel Nongkynrih	Youth Volunteer
10/18/2022	Ms. Junita Nongkynrih	Community Facilitator
10/18/2022	Mr. Peterson Synrem	Community Facilitator
10/18/2022	Mr. Flystar Synrem	Community Facilitator
10/19/2022	Ms. Biangtilin Rani	Youth Volunteer
10/19/2022	Ms. Aitisha Dotni	Youth Volunteer

10/19/2022	Ms. Ribilda Rynjah	Youth Volunteer
10/19/2022	Ms. Soonda Khasain	Youth Volunteer
10/19/2022	Ms. Aibita Nongbet	Youth Volunteer
10/19/2022	Ms. Sarita Umdor	Youth Volunteer
10/19/2022	Ms. Rosana Nongbet	Youth Volunteer
10/19/2022	Ms. Stialinda Khasain	Youth Volunteer
10/19/2022	Mr. Kitboklang Nongbet	Youth Volunteer
10/19/2022	Mr. Mestindra Nongbet	Youth Volunteer
10/19/2022	Mr. Ledingstar Rani	Youth Volunteer
10/19/2022	Mr. Reneising Nongbet	Youth Volunteer
10/19/2022	Mr. Kinglanstar Rani	Youth Volunteer
10/19/2022	Mr. Shalisstar Rani	Youth Volunteer
10/19/2022	Mr. Bankitlang Rani	Youth Volunteer
10/19/2022	Mr. Mrindro Shangpliang	Youth Volunteer
10/19/2022	Mr. PS Kharshiing	Youth Volunteer
10/19/2022	Ms. Diamond Myrthong	Community Facilitator
10/19/2022	Mrs. Kiemsita Khasain	Community Facilitator
10/19/2022	Mr. Bimdorsing Nongbet	Community Facilitator
10/19/2022	Mr. Wanbok Rani	Community Facilitator
10/19/2022	Mr. Smington Shangpliang	Community Facilitator
10/19/2022	Ms. Aitiyoris Rani	Community Facilitator
10/19/2022	Mr. Aiborson Umdor	Community Facilitator
10/19/2022	Ms. Bilista Nongbet	Village Member
10/19/2022	Ms. Jrel N. Sohlang	Village Member
10/19/2022	Ms. Besimary Nongbet	Village Member
10/19/2022	Ms. Shimtilang N. Sohlang	Village Member
10/19/2022	Ms Noriancy Nongbet	Village Member
10/19/2022	Ms. Ristina Nongbet	Village Member
10/19/2022	Ms. Reasida Nongbet	Village Member
10/19/2022	Ms. Ribiangti N. Sohlang	Village Member
10/19/2022	Ms. Citilin Nongbet	Village Member
10/19/2022	Ms. Inshailin Nongbet	Village Member
10/19/2022	Ms. Diorda Rani	Village Member
10/19/2022	Ms. Miyoka Rani	Village Member
10/19/2022	Ms. Rilancy Rani	Village Member
10/19/2022	Ms. Ascika Rani	Village Member
10/19/2022	Ms Lasiarlin Rani	Village Member
10/19/2022	Ms. Phrarika Rani	Village Member

10/19/2022	Ms. Binota Rani	Village Member
10/19/2022	Ms. Sweety Nongkhlaw	Village Member
10/19/2022	Ms. Limstilda Rynjah	Village Member
10/19/2022	Mr. Rubanika Rani	Village Member
10/19/2022	Ms. Bisilda Rynjah	Village Member
10/19/2022	Ms. Ritngen Rynjah	Village Member
10/19/2022	Ms. Liranita Rani	Village Member
10/19/2022	Ms. Drohcina Umdor	Village Member
10/19/2022	Mr. Moonstar Rynjah	Village Member
10/19/2022	Ms. Baiti Khasain	Village Member
10/19/2022	Ms. Balita Kharli	Village Member
10/19/2022	Ms. Goldamoon Hynniewta	Village Member
10/19/2022	Mr. Phristilang Jaba	Village Member
10/19/2022	Ms. Shanita Jyrwa	Village Member
10/19/2022	Ms. Metriancy Rani	Village Member
10/19/2022	Ms. Dinita Rani	Village Member
10/19/2022	Ms. Nilamery Jyrwa	Village Member
10/19/2022	Ms. Spiral Kharshiing	Village Member
10/19/2022	Ms. Aitida Kharshiing	Village Member
10/19/2022	Ms. Ridaplin Mawlong	Village Member
10/19/2022	Ms. Rubena Umdor	Village Member
10/19/2022	Mrs. Kissibell Sohtun	Village Member
10/19/2022	Mrs. Saiktina Nongbet	Village Member
10/19/2022	Ms. Rijita Dotni	Village Member
10/19/2022	Ms. Merila Dotni	Village Member
10/19/2022	Ms. Sibina Umdor	Village Member
10/19/2022	Ms. Saralin Nongbet	Village Member
10/19/2022	Mrs. Skorina Umdor	Village Member
10/19/2022	Mrs. Riolin Rani	Village Member
10/19/2022	Ms. Passingstone Rani	Village Member
10/19/2022	Mr. Sbarshon Umdor	Village Member
10/19/2022	Mr. Matin Nongbet	Village Member
10/19/2022	Mr. Hamphrey Ryntathiang	Synjuk Member
10/19/2022	Mr. S.P. Nongbet	Synjuk Member
10/19/2022	Mr. Petrick Syiemiong	Synjuk Member
10/20/2022	Wilfringson Umdor	Community Facilitator
10/20/2022	Kierlang Nongbet	Community Facilitator
10/20/2022	Risalin Mawlong	Community Facilitator

10/20/2022	Rolan Jyrwa	Community Facilitator
10/20/2022	Justarwell Rynjah	Youth Volunteers
10/20/2022	Bandashisha Rynjah	Youth Volunteers
10/20/2022	Wanshua Kharnaior	Youth Volunteers
10/20/2022	Banrilang Myrthong	Youth Volunteers
10/20/2022	Ibalayanti Lyngdoh	Youth Volunteers
10/20/2022	Jitalin Khongsit	Youth Volunteers
10/20/2022	Niakson Kharkrang	Youth Volunteers
10/20/2022	JitalisNongbet	Youth Volunteers
10/20/2022	Ivery Marbaniang	Youth Volunteers
10/20/2022	Aidamery Khongsit	Village Member
10/20/2022	Dosina Khongsit	Village Member
10/20/2022	Salomi Khongsit	Village Member
10/20/2022	Biolis Nongbet	Village Member
10/20/2022	Skilian Nongbet	Village Member
10/20/2022	Morki War	Village Member
10/20/2022	Adris Nongrum	Village Member
10/20/2022	Ranita Rynjah	Village Member
10/20/2022	Kyntiewlin Nongbet	Village Member
10/20/2022	Brol Nongbet	Village Member
10/20/2022	Wanrihun Nongrum	Village Member
10/20/2022	Wariia Nongrum	Village Member
10/20/2022	Bilista Nongbet	Village Member
10/20/2022	Shandra Nongbet	Village Member
10/20/2022	Komarrus War	Village Member
10/20/2022	Radalis Nongbet	Village Member
10/20/2022	Rishalis Nongbet	Village Member
10/20/2022	Johnstar Nongrum	Village Member
10/20/2022	Belinta Rynjah	Village Member
10/20/2022	Ignatius Jyrwa	Village Member
10/20/2022	Wednesday B. Lynser	Village Member
10/20/2022	Riolin Rangslang	Village Member
10/20/2022	Tiewlinda Rynjah	Village Member
10/20/2022	Samuel Kharnaior	Village Member
10/20/2022	Blestar Nongbet	Village Member
10/20/2022	Syllok Balari Sohtun	Village Member
10/20/2022	Monica Kharbhih	Village Member
10/20/2022	Dalama Kharshandi	Village Member

10/20/2022	Khrawborlang Nongrum	Village Member
10/20/2022	Skerbon Nongbet Sohlang	Village Member
10/20/2022	Tilian Nongbet	Village Member
10/20/2022	Thimery Nongbet	Village Member
10/20/2022	Baskolin Nongbet	Village Member
10/20/2022	Phistola Kharnaior	Village Member
10/20/2022	Bonsina Khongsit	Village Member
10/20/2022	Rili War	Village Member
10/20/2022	Nistora War	Village Member
10/20/2022	Danghunlang Kharryngki	Village Member
10/20/2022	Rishailin Sawkmie	Village Member
10/20/2022	Jhiar Malngiang	Village Member
10/20/2022	Hitlarwell Kharnaior	Village Member
10/20/2022	Trolan Kharnaior	Village Member
10/20/2022	Jesse Andy Khongsit	Headman Malum Tyrsad
10/20/2022	EN Nongbet	Headman Kyrphei

Table 1. Summary of findings. See Appendix 1 for each finding description and resolution.

Theme	Major and Minor CARS (NCRs)	NIRs	Observations	Status
Project's Eligibility	0	0	0	Compliant
Ecosystem Benefits	0	2	0	Compliant – findings closed. One forward action request
Project Coordination and Management	3	2	0	Compliant – findings closed
Participatory design	0	0	0	Compliant
Quantifying and Monitoring Ecosystem Services	3 that overlap with project coordination and management (findings 1-3)	7	3	Compliant – findings closed
Risk Management	0	0	0	Compliant
Livelihoods Impacts	0	0	0	Compliant
PES Agreement	0	0	0	Compliant

Table 2 - Report Conformance (Delete Yes/No as appropriate)

Theme	Conformance of Draft Report	Conformance of Final Report
Project's Eligibility	Yes	Yes
Ecosystem Benefits	No	Yes
Project Coordination and Management	No	Yes
Participatory design	Yes	Yes
Quantifying and Monitoring Ecosystem Services	No	Yes
Risk Management	Yes	Yes
Livelihoods impacts	Yes	Yes
PES Agreement	Yes	Yes

PROJECT'S ELIGIBILITY	
Requirement: Project directly engage and benefit community groups	
Verification Question: 1 and 2	
1.1 Project interventions are still taking on land where smallholders and/or community groups have clear land tenure **(1.1)** 1.2 Land that is not owned by or subject to use rights has included in the project area because **(1.2):** • It represents less than a third of the project areas at all times • No part of the area was acquired by a third party from smallholders or community groups for the purpose of inclusion in the project • Its inclusion will have clear benefits to the project by creating landscape level ecosystem benefits such as biodiversity corridors. • There is an executed agreement between owners/mangers of such land and participants regarding the management of the area consistent with these requirements	
A. Findings (describe)	1.1) The project has expanded from 62 villages in the Khasi Hills district to 85 villages. The governance structure has not changed since the previous verification. The Synjuk Federation represents a collection of Himas, which in part act as a link between the government and indigenous institutions, and the Sixth Schedule of the Indian constitution still recognizes the authority of the Hima administrative units. The audit team conducted interviews with

	project personnel and local community members to confirm this structure has not changed. All participating villages indicate they are associated with a Hima. 1.2) The Himas hold authority across the project area, as they had when the project was validated. The project is in conformance with these requirements.		
B. Conformance	Yes [x]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	None		
D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)*		
E. Status	In conformance		

ECOSYSTEM BENEFITS	
Requirement: Project generates ecosystem service benefits and maintains or enhances biodiversity.	
Verification Questions: 1, 3 and 5	
2.1 Project interventions are maintaining or enhancing biodiversity **(2.2)** 2.2 Project interventions have not led to any negative environmental impacts **(2.3)** 2.3 Any trees being planted to generate ecosystem services are native or naturalised species and are not invasive **(2.4)**	
A. Findings (describe)	2.1) The audit team visited the reference region, conducted interviews with project personnel and community members, and made observations about the project's biodiversity monitoring processes. All evidence suggests that the project is maintaining and potentially enhancing biodiversity and is tracking biodiversity. During a visit to an assisted natural regeneration forest plot, a member of the audit team sighted what appeared to be civet scat. The audit team noticed trail cameras had been set up at the assisted natural regeneration plots, and inquired about their use in finding 15 (see Appendix 1). The project has just started to integrate the cameras in their monitoring program in 2022, which is outside the verification period and too early to make conclusions about the picture data. The audit team also requested more information about raw data supporting the project's biodiversity reporting in finding 17 (see Appendix 1). The project team confirmed community facilitators have continued to track biodiversity through visual sightings of tracks, feces, and animals and by listening for animal calls. Fungi and plant composition are also recorded. However, the approach, although validated, seems vulnerable to sampling bias related

	to the spontaneous timing and locations of biodiversity surveys. The audit team is issuing a forward action request (FAR) for the next verification event to assess the locations and data collection process of the newly installed cameras for biodiversity monitoring. The audit team notes that the randomly visited reference area is primarily agriculture, forests are cleared during road construction, new development has been sighted, and there are a greater number of mines and quarries across this area. These observations support claims that the project is protecting and even regrowing forests, therefore maintaining or enhancing biodiversity. The audit team also visited a fire break, which was recently installed. 2.2) After conducting interviews with project personnel and stakeholders, visiting randomly selected villages, and visiting both assisted natural regeneration (ANR) plots and REDD plots, the audit team did not identify any negative environmental impacts resulting from project activities. The audit team also did not identify problems with plant spacing during this verification event. 2.3) The project description states that "Enrichment planting will be carried out using only native and naturalized tree species." Upon visiting random ANR areas, the audit team did not identify plantings of non-native or invasive species.		
B. Conformance	Yes [x]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	See findings 15 and 17 in Appendix 1. No corrective actions needed, but new information was gathered about the implementation of trail cameras used for monitoring wildlife. The audit team is issuing a forward action request (FAR) for the next verification body to assess the locations and data collection process of the new cameras for biodiversity monitoring and reporting.		
D. (Insert Project Coordinator's Name) Response	See findings 15 and 17 in Appendix 1 for the project coordinator's response.		
E. Status	In conformance, but with a forward action request (FAR) for the next audit		

PROJECT COORDINATION AND MANAGEMENT
Requirement: Project is managed with transparency and accountability, engagement of relevant stakeholders and in compliance with the law of the Host Country.
Verification Questions: 1, 2 and 6
3.1 The project coordinator still has the capacity to support participants in the design of the

project interventions, select appropriate participants for inclusion in the project, and develop effective participatory relationships including providing on-going support to sustain the project **(3.4)** 3.2 The project coordinator still has the legal and administrative capacity to enter into PES Agreements with participants and to manage the disbursement of payments for ecosystem services **(3.5)** 3.3 A transparent mechanism and procedures for the receipt, holding and disbursement of PES funds is applied, with funds intended for PES earmarked and managed through an account established for this sole purpose, separate to the project coordinator's operational finances. **(3.9)** **3.4** The project coordinator has accurately described the progress, achievements and problems encountered by the project in the Annual Reports. The Annual Reports transparently report sales figures and demonstrate resource allocation in the interest of target groups **(3.10; 3.11)**	
A. Findings (describe)	3.1) The audit team took note of the previous verification's concerns surrounding project coordination and management while conducting this audit. This includes the distribution of responsibilities across the project organizational structure, the efficiency of financial transactions, the grievance mechanism, the role of WeForest (organization that finances nurseries for ANR activity) in relation to crediting, and how the needs of communities are identified and communicated to the Synjuk for benefit acquisition and distribution. The audit team did not identify any of the same issues and can confirm WeForest is not claiming carbon credits from this project. The audit team did identify issues in the design of project activities, specifically the lack of standard operating procedures regarding forest measurements (see findings 1-5 in Appendix 1). Auditors found that paint marks identifying locations for tree diameter measurements (circumference is measured in the field) did not follow the standard 1.3 meter above ground level protocol and were marked at inconsistent heights on tree stems. Furthermore, the audit team witnessed measuring techniques that do not line up with best practices when measuring tree circumference. Given that measurements were already taken across this verification period, the audit team ran an analysis to determine whether any biases in calculated tree biomass were evident when comparing the audit teams 2022 measurements to 2018-2021 measurements. A major concern would be that the project had been over-estimating tree biomass on average during the verification period relative to 2022. The following describes the auditor's statistical comparison process: The audit team conducted an analysis where all 111 trees measured during the 2022 site visit were matched to trees measured in previous years (2018-2021 data were readily available for comparisons). Tree-level stem biomass was calculated according to the project's approach for these matched trees for each year. A Theil-Sen linear slope, which is more robust against outliers, was fit to the tree biomass data, using year measured as the explanatory variable. With the slope, the audit

	team could de-trend the biomass data according to yearly growth, thereby removing the influence average yearly growth has on biomass in this dataset. After accounting for yearly growth, the data was compared in a multiple comparisons test with 'year measured' as the grouping variable to uncover any biases the audit team's 2022 data may have in comparison to previous years. Overall, the 2022 tree biomass was still higher on average than biomass from previous years, and there were no group-level statistical differences between 2022 and previous years among the detrended data. From this, the audit team is reasonably assured that measurement issues in the field did not bias carbon estimates from 2017-2021 in a manner where carbon was over-estimated. The project complied with the audit team's request that a standard operating procedure for field measurements be created and disseminated to field staff. It was noted by the project that there can be a high turnover in youth volunteers, which could reduce the effectiveness of the project's adopted training protocol. A future verification event should attempt to visit and remeasure plots with the field staff to ensure effective training and measurement procedures have been properly implemented. 3.2) The audit team interviewed project personnel and community members to ensure that the project coordinator still maintains legal authority and administrative capacity to enter into PES agreements and distribute and manage PES funds. The audit team reviewed a sample of PES documents to review the content and ensure they were signed. 3.3) The benefits received by communities are being recorded, and the audit team did not discover any grievances associated with benefit identification and distribution. Benefit tracking records were available for the audit team's review during the final day of the site visit, and the audit team also reviewed a sample of the project's financial records. This includes accounts for participating communities for benefits funding. When interviewing at least 14 headmen, the audit team listened to them discuss examples of project interventions for villages they represent, which include installing public bathrooms, conducting plantation programs, constructing fire lines, installing solar power systems, establishing eco-tourist viewpoints, and assisting the Synjuk in distributing resources. The audit team reviewed a sample of PES agreements from 5 different villages (5/86 villages) that were spread across 5 different Himas (5/10 Himas, including Lyngion, Mawbeh, Mawphlang, Nonglwai, and Pamsanngut), which were signed and are also available in the Khasi language. This PES sample represented a decent spatial spread of village locations across the project area. Overall, the audit team concludes that the mechanism for PES fund distribution and management is transparent. After reviewing financial records during the site visit, the audit team concludes PES accounts are solely devoted to PES funds. 3.4) The audit team reviewed annual reports from 2017-2021

	(verification period), and they contain the required content about progress, achievements, and problems. They also transparently report sales figures and benefit distribution for each community. The audit team used the annual report from 2021 to inform the random selection of villages that were visited during the site visit. Community members from these villages were interviewed in part about benefits received from the project. The audit team did not detect any discrepancies in the annual reports from evidence gathered on site.		
B. Conformance	Yes [x]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	Please see findings 1-5 in Appendix 1 for full details of the corrective action and response from the project. The audit team did not detect any systematic biases in tree biomass measurements from 111 trees that were measured by the audit team at a representative sample of REDD inventory plots over the time-period 2018-2022. This is despite discrepancies in best forestry measurement practices detected in the field. The project has created a standard operating procedure for forest measurements, which can be used as a guide for training field staff before measuring plots.		
D. (Insert Project Coordinator's Name) Response	See findings 1-5 in Appendix 1 for the project coordinator's responses.		
E. Status	In conformance		

PARTICIPATORY DESIGN AND DEVELOPMENT OF PLAN VIVO
Requirement: the project has demonstrated community ownership: communities participate meaningfully through the design and implementation of plan vivos that address local needs and priorities.
Verification Questions: 1, 2 and 6
4.1 A voluntary and participatory planning that address local needs and inform the development of technical specification is taking place **(4.1; 4.6; 7.1.).** Barriers to participation are being identified and measures taken to encourage participation **(4.3)** 4.2 Smallholders or communities are not being excluded from participation in the project on the basis of gender, age, income or social status, ethnicity or religion, or any other discriminatory basis **(4.2)** 4.3 The project is not undermining the livelihood needs and priorities or reduce the food security of the participants **(4.7; 7.1; 7.5)** **4.4** There exists a system for accurately recording and verifying location, boundary and size

of each plan vivo **(4.8)**. Participants have access to their *plan vivos* in an appropriate language and format **(4.9)** **4.5** Participants are being provided with a forum to periodically discuss the design and running of the project with other participants and raise any issuance or grievances with the project coordinator **(4.12)**. A robust grievance redressal system is in place **(4.14)**	
A. Findings (describe)	4.1) The audit team is aware of the local customary gender role barrier to participation identified in the previous audit (2016). During the site visit, it is clear the project staff has expanded and includes an approximate equal number of men and women through different levels of the organization. Covid-19 brought challenges to the project's implementation and outreach to communities, however, the project expanded its participating communities to 85 and increased the number of its staff during this verification period. During the site visit, the audit team visited groups from 10 villages and interviewed community members. There were no signs that benefit sharing is not informed by direct participation of communities. 4.2) After interviewing community members and project personnel on site, the audit team did not detect that smallholders or communities are being excluded because of discrimination in any basis. 4.3) After interviewing community members and project personnel on site, the audit team found no evidence that the project is undermining the livelihood needs and priorities of the participants. There is no evidence that food security is being threatened. The project aims to decrease illegal hunting, and this was harder to influence during the Covid-19 pandemic, but there is no indication that poaching is a serious barrier to the biodiversity maintenance and enhancement efforts the project is undertaking, nor that poaching mitigation efforts are causing food security issues among the communities. 4.4) As detailed in Annex 5 of the PDD, the project does have a system of defining the area associated with each Plan Vivo. The plans contain details about what management activities will commence over a certain time period, and they provide details on how village resources, such as crops and livestock, will be managed. Potential income generating activities are also described, which is part of the socio-economic development plan component of the Plan Vivos. The audit team did not find evidence that this system is not being implemented for each village in the project. 4.5) After interviewing project personnel and community members, the audit team concludes a working grievance and grievance redressal system is in place. The project asserts that currently, there are no unresolved grievances.

B. Conformance	Yes [x]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	None		
D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)*		
E. Status	In conformance		

QUANTIFYING AND MONITORING ECOSYSTEM SERVICES
Requirement: project generates real and additional ecosystem service benefits that are demonstrated with credible quantification and monitoring
Verification Questions: 2, 3 and 4
5.1 Sources of data used to quantify ecosystem services, including all assumptions and default factors, have been specified and updated when possible, with a justification why they are appropriate **(5.1; 5.2)** 5.2 The project coordinator has been conducting ground-truthing activities in order to collect real data and field measurements from the project sites that have been or will be used to update the project's PDD and technical specifications, including the quantification of climate benefits **(5.3)** 5.3 A clear and consistent Standard Operating Procedure (SOP), or equivalent, for remote sensing analysis has been elaborated by the project coordinator. 5.4 The results of the remote sensing analysis are not in stark conflict with the results of Activity-Based Monitoring and there is a high level of correlation between the two monitoring methods. Reasons for any discrepancy have been accurately justified. 5.5 Ecosystem services forming the basis of the Plan Vivo project are still additional **(5.4).** 5.6 To avoid double counting of ecosystem services, the project interventions are not being used for any other project or initiative **(5.14)** 5.7 A monitoring plan has been correctly implemented and a system for checking its robustness is in place, where **(5.9; 7.2.; 7.3):** • The Activity-Based Monitoring indicators and performance targets directly or indirectly linked to the delivery of ecosystem services. ABM provides sufficient evidence that the project is on track to deliver the expected impacts and to reduce the drivers of deforestation. • Corrective actions and contingency plans are described when performance targets have not been met • The validity and assumptions of the technical specifications have been correctly tested • Communities have been actively participating in monitoring activities • Monitoring has been regularly shared and discussed it with the participants

A. Findings (describe)	5.1) Annex 8 outlines the assumptions and equations the project uses to quantify carbon in aboveground and belowground tree stocks in the dense and open forest strata. The project discusses how carbon in shrub stocks will be quantified in later periods, but shrub carbon is not included in this verification period's carbon accounting, so the audit team did not review this approach further or conduct checks in the field. The audit team did develop computer programs to replicate the project's biomass and carbon calculations based upon Annex 8 and inputted the project's data to check for consistency. These programs were coded in the R statistical computing language (https://cran.r-project.org/) and were customized to replicate the project's overall calculation process described in Annex 8. Findings 1-3, 6-14, and 16 in Appendix 1 address questions and observations regarding the project's quantification and monitoring directly. In short, the audit team recommends the project maintain a more consistent approach to tracking plots and recording when REDD plots are added or removed to the overall inventory. No over-credit biases were detected in the project's quantification, but some inconsistencies in the application of Appendix 8 were noted and discussed with the project team. The PDD was updated to inform readers of exceptions to approaches outlined in Annex 8, and now the project is in conformance with standard. Also, please see a discussion in the Project Coordination and Management section about improving the training process and developing standard operating procedures for tree measurements. 5.2) Please see section 3.1 concerning quality checking of inventory plot measurement procedures and the need for standard operating procedures and additional training of volunteer field crews. The project was able to produce land coverage classification error rates associated with their remote sensing-based land classification maps. As an independent check, the audit team downloaded 10m Sentinel-2 imagery for two dates in 2021 to check the project's classification. The audit team's classification error rate was close to the project's, so the audit team does not have any reservations about the stated accuracy of the land classification (see finding 7 in Appendix 1). 5.3) The procedure is outlined in Annex 9 and the audit team had a clarifying question about the procedure (finding 6 in Appendix 1). The project clarified that the method used to delineate land classes is a manual feature creation with available high-resolution imagery. Given the project's and the audit team's error rates on the 2021 land classification, the procedure is in conformance with the standard. 5.4) The audit team cannot identify any discrepancies between the remote sensing and activity-based monitoring procedures. 5.5) Based upon results from interviews of project and community members and the visit to the reference area the audit team conducted

	during the site visit, the audit team has no concerns regarding the additionality of the project during the verification period. 5.6) The audit team questioned the project specifically about WeForest and conducted a due diligence check to confirm that they are not claiming or receiving carbon credits for their involvement in the project. Otherwise, the audit team did not detect any instances of double-counting of ecosystem services generated by Khasi Hills by other carbon credit initiatives. 5.7) The project employs activity- and impact-based indicators (see section K of the PDD) for socio-economic services that are tracked by the project for all participating villages annually. The audit team confirmed that the project conducts monitoring with teams that have been trained for this purpose. The PES agreements indicate that communities must report data for activity- and impact-based ecosystem service indicators. These indicators are monitored and recorded by the project. Based upon interviews with project personnel and community members, the audit team finds that the communities are participating in the monitoring. The audit team's thorough analysis of the project's remote sensing-based land classification and the carbon stock quantification did uncover inconsistencies, but the project has worked to address these. Based upon annual reports, the project is on track to achieve most of their targets, despite challenges related to the Covid-19 pandemic (for example, one missed goal in 2021 was related to number of guided eco-tourism tours, which was likely hindered by the pandemic). The audit team is reasonably assured that the project is in conformance with the standard regarding activity- and impact-based indicators.		
B. Conformance	Yes [x]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	See findings 1-3, 6-14, and 16 in Appendix 1 for details about findings related to quantifying and monitoring ecosystem services.		
D. (Insert Project Coordinator's Name) Response	See findings 1-3, 6-14, and 16 in Appendix 1 for the project coordinators response to findings related to quantifying and monitoring ecosystem services.		
E. Status	In conformance		

RISK MANAGEMENT			
Requirement: The project manages risks effectively throughout its design and implementation.			
Verification Questions: 2 and 4			
6.1 Where leakage is likely to be significant, i.e. likely to reduce climate services by more that 5%, an approved approach has been used to monitor leakage and subtract actual leakage from climate services claimed, or as a minimum, a conservative estimation of likely leakage has been made and subsequently deducted from the climate services claimed (**6.1; 6.2)** 6.2 The level of risk buffer that has determined using an approved approach is adequate and is a minimum of 10% of climate services expected **(6.3)** **6.3** Does the project maintain a buffer account and is the cumulative total of credits deposited in the account equal to the total reported in the latest annual report? **(6.3)**			
A. Findings (describe)	6.1) Section G.6 of the PDD details the sources of leakage. All of the drivers besides grazing in forest appear to be tracked and included in Plan Vivos or, in the case of forest fire, are tracked by analysing satellite imagery. Given the monitoring system in place, the audit team is reasonably assured that leakage is not more significant than 5%, and the audit team agrees with the project's 5% leakage deduction. 6.2) The project has continued to opt for a 20% buffer reduction, which has been validated, applied in the previous verification period, and is above the 10% threshold. The audit team has no reservations about this buffer deduction and deems it conservative. 6.3) The project does maintain a buffer account in which 20% of credits are deposited.		
B. Conformance	Yes [x]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	None		
D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)*		
E. Status	In conformance		

PES AGREEMENT AND BENEFIT SHARING
Requirement: project shares benefits equitably and transact ecosystem services benefits through clear PES Agreements with performance-based incentives.

<table>
<tr><th colspan="4">Verification Questions: 1, 2 and 6</th></tr>
<tr><td colspan="4">8.1. Procedures for entering into a PES Agreement with participants are being applied correctly (8.2)
8.2. Participant s are entering into PES agreement voluntarily and according to the principle of free, prior, informed consent, in an appropriate language and format (8.3)
8.3. PES Agreements are not removing, diminishing or threatening participant's land tenure (8.4)
8.4. A fair and equitable benefit-sharing mechanism is in place and has been agreed with the participation of communities involved, identifying how PES funding will be distributed among participants (8.8; 8.9; 8.10)
8.5. The project has committed to deliver at least 60% on average of the proceeds of the sales of Plan Vivo Certificates. Where less than 60% has been delivered, the project has justified why this was not possible (8.12)</td></tr>
<tr><td>A. Findings (describe)</td><td colspan="3">8.1) The forward action request (FAR) from the previous verification has been considered during this audit. The audit team found that the PES agreement template shown in Annex 3 of the PDD matches a sample of signed PES agreements shown to the audit team during the site visit. The audit team is reasonably assured the updated PES agreement conforms to the standard and has been implemented in the project.

8.2) After interviewing project personnel and community members, the audit team is reasonably assured participants are entering into PES agreements voluntary and to the principle of free, prior, informed consent. Agreements are available in Khasi and English.

8.3) The audit team cannot identify anything in the PES agreement that removes, diminishes, or threatens a participant community's land tenure.

8.4) The project explained how benefits are shared amongst participating communities during interviews (also see section J2 of the PDD), and the audit team holds no reservations about the fairness of distribution of resources. The project distributes materials for projects, which is a reasonable approach. The project is in conformance.

8.5) From the annual reports and reviewing the project's finances, the audit team is reasonably assured that at least 60% of the proceeds are delivered to the communities. There is an administrative cost, but this does not exceed 30% of the total operating cost.</td></tr>
<tr><td>B. Conformance</td><td>Yes [x]</td><td>No [ ]</td><td>N/A [ ]</td></tr>
<tr><td>C. Corrective Actions (describe)</td><td colspan="3">None. The FAR from the previous verification period concerning the implementation of requirements listed in section 8.2 of the Plan Vivo standard in the PES agreement has been considered. The updated PES</td></tr>
</table>

	agreement contains the elements listed in section 8.2, and a sample of signed PES agreements were reviewed to ensure they are the same as the example template listed in Annex 3.
D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)*
E. Status	In conformance

Audit Plan

Audit Objectives

SCS agrees to assess the project against the requirements of the Plan Vivo 2013 Standard. The scope of this engagement encompasses both desk and field verification activities for the project. The verification objective is an independent assessment by SCS of the proposed project activity and submitted documentation against all defined audit criteria.

Scope of the Engagement

As understood by the audit team, the boundaries of the Khasi Hills Community REDD+, which is the subject of the audit engagement described above, are as follows:

- The verification process includes the following activities:
  - Assessment of the GHG emission reductions and removals that have occurred as a result of the project during the reporting period, in accordance with the Assessment Criteria
  - Review of the submitted documentation to identify evidence of conformance (including, records, documents, and reports)
  - Issuance of desk-based and site-based findings
  - Site visit and Community Consultation
  - Interview project implementers
  - Interview relevant stakeholders
  - Submission of Draft Verification Report to project proponent
  - Technical Review of Final Verification Report
  - Submission of Final Verification Report to Client

- The following GHG sources, sinks and/or reservoirs:
  - Aboveground biomass
  - Belowground biomass
- Reporting period: 01 January 2017 to 31 December 2021

Audit Criteria

- Plan Vivo Standard 2013

- Plan Vivo Procedures Manual
- Plan Vivo Socio-economic Manual
- Reducing Locally Driven Deforestation Guidance
- Terms of Reference for Project Verification for Reduced Emissions from Deforestation and Forest Degradation-Plus (REDD+)

Types of Proposed Document and Data Reviews

The verification will be conducted using the Annual Report(s) and other submitted documentation. The organizational and geographical limits of the Project will be the geographical limits defined in the PDD.

Audit Team

The following audit team has been assembled to provide the audit services described in this plan:

- Lead Auditor: Doug Baldwin
- Internal Reviewer: Raleigh Ricart
- Technical Expert: Anandan G
- Technical Expert: Rene Sunn

Dates of Substantive Meetings, Interviews and/or Site Visits

Date(s)	Attendees	Purpose
29 August 2022	Tambor Lyngdoh, Doug Baldwin	Project Kickoff
17-21 October 2022	Project personnel and audit team	Site Visit

Meeting and/or Site Visit Agenda

Day	Activity	Location
Monday (10/17/2022)		
1	Introductory Meeting	Office
2	Plot monitoring	Plot - 15, 4, 29
3	Village visit	Lyngkien Ramklang
Tuesday (10/18/2022)		
1	Plot Monitoring	Plot- 1, 103, 138, ANR plot 3

2	Village visit	Pyrda, Laitsohma, Sohrarim (Mawstep village)
Wednesday (10/19/2022)		
1	Plot monitoring	Plot- 126, 28, 117, 10
2	Village visit	Laitmawhing,Tyrsad umkseh, Mawliehpoh (Tyrsad umkseh)
Thursday (10/20/2022)		
1	Plot monitoring	Plot- 133, 106, ANR plot 14, ANR plot 13
2	Reference area visit	
3	Village visit	Mawspong,Laitsohum (Umlangmar M)
Friday (10/21/2022)		
	Audit team meeting and closing team meeting	Office

The Verifier: DOUG BALDWIN, VERIFICATION SCIENTIST, SCS GLOBAL SERVICES

Signature: **(the Verifier)** **Date: 12 May 2023**

APPENDIX 1 – Audit Findings

NCR 1 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: None (site visit)
Finding: Section 5.7 of the standard states: "An approved approach must be used to quantify ecosystem services generated by each project intervention compared to the baseline scenario."

Section 5.10 of the standard states: "Where participants are involved in monitoring, a system for checking the robustness of monitoring results must be in place, e.g. checking a random sample of monitoring results by the project coordinator."

During the site visit, the audit team conducted re-measurements of forest inventory plots and observed project personnel conducting circumference measurements, which factor into tree biomass and carbon equations. Markings designating the measurement point on monitored trees were not a consistent height and some were below the standard 1.3 meter aboveground height. Measuring tree diameter at inconsistent heights on the tree is not an approved approach for forest monitoring and inventory operations.
Project Personnel Response: We will provide the standard operating procedures that are used for conducting forestry-related measurements in the field. Any errors noticed during the audit will be corrected moving forward. Please see attached "Khasi Hills Carbon Plot Standard Operating Procedure"
Auditor Response: Thank you for sending the standard operating procedures for plot measurements. This along with further training and oversight (as stated at the end of the standard operating procedures) gives the audit team reasonable assurance that an approved approach will be followed in the field. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 2 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: None (site visit)
Finding: Section 5.7 of the standard states: "An approved approach must be used to quantify ecosystem services generated by each project intervention compared to the baseline scenario."

Section 5.10 of the standard states: "Where participants are involved in monitoring, a system for checking the robustness of monitoring results must be in place, e.g. checking a random sample of monitoring results by the project coordinator."

While on site, the audit team observed project personnel conducting circumference measurements, which factor into tree biomass and carbon equations. An improper technique was observed, where a technician's finger was placed between the measuring tape and the tree stem while recording a measurement.
Project Personnel Response: We will provide the standard operating procedures that are used for conducting forestry-related measurements in the field. Any errors noticed during the audit will be corrected moving forward. Please see attached "Khasi Hills Carbon Plot Standard Operating Procedure"
Auditor Response: Thank you for sending the standard operating procedures for plot measurements. This along with further training and oversight (as stated at the end of the standard operating procedures) gives the audit team reasonable assurance that an approved approach will be followed in the field. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 3 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: None (site visit)
Finding: Section 5.7 of the standard states: "An approved approach must be used to quantify ecosystem services generated by each project intervention compared to the baseline scenario."

Section 5.10 of the standard states: "Where participants are involved in monitoring, a system for checking the robustness of monitoring results must be in place, e.g. checking a random sample of monitoring results by the project coordinator."

While on site, the audit team observed project personnel conducting circumference measurements, which factor into tree biomass and carbon equations. An improper measurement technique was observed, where only one stem was measured for trees with multiple stems.
Project Personnel Response: We will provide the standard operating procedures that are used for conducting forestry-related measurements in the field. Any errors noticed during the audit will be corrected moving forward. Please see attached "Khasi Hills Carbon Plot Standard Operating Procedure"
Auditor Response: Thank you for sending the standard operating procedures for plot measurements. This along with further training and oversight (as stated at the end of the standard operating procedures) gives the audit team reasonable assurance that an approved approach will be followed in the field. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 4 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: None (site visit)
Finding: Section 5.10 of the standard states: "Where participants are involved in monitoring, a system for checking the robustness of monitoring results must be in place, e.g. checking a random sample of monitoring results by the project coordinator."

During re-measurement of inventory plots, the audit team did not locate clear markings for plot boundaries or any monumentation to indicate plot center. We request additional information as to how project teams are able to distinguish plot boundaries and therefore account for all trees during monitoring.
Project Personnel Response: The markings for the plot boundaries are present however may have not been recognized by the audit team. The markings are maintained every year in the month of December and may have worn off when the audit team was present in October. The center point is not included in the plots other than when the plots are made since the trees and boundaries are marked for measuring and monitoring.
Auditor Response: The audit team should note that there were some markings found at the edges of visited plots. Given the relatively high amount of rainfall that occurs in this region with respect to the rest of the world, the explanation provided by the project of some markings wearing off makes sense. Maintaining markings each year is a reasonable approach to mitigating instances where boundary markings have worn off. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 5 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Khasi Hills 2012 Validation Report
Finding: Section 5.10 of the standard states: "Where participants are involved in monitoring, a system for checking the robustness of monitoring results must be in place, e.g. checking a random sample of monitoring results by the project coordinator."

In the validation report, under finding 1.2 Technical capabilities, it was noted: "Local people and field workers are aware about the technical support they will get from the Bethany society which is working in providing technical support to field worker and federation has the trained person to coordinate it. Very recently, they have the forestry graduate volunteer from Belgium who is developing training manuals and computer templates to be used in the project."

The audit team requests to see any training manuals or standard operating procedures that may have been developed for instructing project personnel for conducting forestry-related measurements in the field.
Project Personnel Response: We will provide the standard operating procedures that are used for conducting forestry-related measurements in the field. The Bethany Society was a short term project and we have developed our own training procedures with the advice of our technical team.
Auditor Response: Thank you for sending the standard operating procedures for plot measurements. This along with further training and oversight (as stated at the end of the standard operating procedures) gives the audit team reasonable assurance that an approved approach will be followed in the field. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 6 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Khasi Hills 2012 Validation Report; Khasi Hills 2021 PDD
Finding: The standard states for section 5.11: "Projects must identify and describe where uncertainty exists in quantifications of ecosystem services and estimate the approximate level or range of uncertainty. The level of uncertainty must be factored into the level of conservativeness applied in the accounting method for quantifying ecosystem services."

The 2012 validation report for finding 2.1 states: "The cropped satellite imagery has been classified using a supervised classification with ground verification and truthing to get the categorized map of 1. Dense Forest, 2. Open Forest, 3. Barren or Fallow land, 4. Agricultural land."

The 2021 PDD states in Annex 9: "Visual image interpretation method was chosen because it improves the accuracy and efficiency of the classification which involves feature identification through both spectral and spatial pattern recognition, using the interpretation key (Table I) based on the relationships between ground features and image elements like size, texture, tone, shape, location, pattern ,site, situation and association. The LULC classes include Non-Forest area (i.e. settlements, agricultural land, barren land, grassland), water bodies, scrub land, open forest, dense forest. ArcGIS 10.2 software was used for visual image interpretation."

The above definition of "visual image interpreation" is unclear in operational terms. Please explain whether a user manually draws boundaries around land use classes based on remote sensing data or if a classification algorithm is used to delineate land coverage classes based on remote sensing data.
Project Personnel Response: The user manually draws polygon around the land use classes based on remote sensing data (satellite imagery) i.e. Vectors forms (point,line,Polygon).

Auditor Response: Thank you for the clarification. No further questions and this finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 7 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Khasi Hills 2021 PDD
Finding: The standard states for section 5.11: "Projects must identify and describe where uncertainty exists in quantifications of ecosystem services and estimate the approximate level or range of uncertainty. The level of uncertainty must be factored into the level of conservativeness applied in the accounting method for quantifying ecosystem services."

The 2021 PDD states in Annex 9: "Visual image interpretation method was chosen because it improves the accuracy and efficiency of the classification which involves feature identification through both spectral and spatial pattern recognition, using the interpretation key (Table I) based on the relationships between ground features and image elements like size, texture, tone, shape, location, pattern ,site, situation and association. The LULC classes include Non-Forest area (i.e. settlements, agricultural land, barren land, grassland), water bodies, scrub land, open forest, dense forest. ArcGIS 10.2 software was used for visual image interpretation."

The statement from the PDD implies accuracy has been analyzed for the project's chosen land coverage classification technique. Please explain whether an error rate of the project's chosen land coverage classification approach has been quantified for the land for the 2016 and 2020 land coverage maps.
Project Personnel Response: Yes, an error rate of the project's land coverage classification approach was quantified fro the 2016 and 2020 land cover maps. Please see attached document. (Khasi Hills Accuracy Assessment 2016 2020)
Auditor Response: Thank you for the error statistics. As of now (1/26/2023), the audit team is still conducting an independent error assessment that will be completed soon. This finding remains open.

An update as of 2/1/2023: the audit team found no issues with the classification after conducting an independent error assessment. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 8 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Khasi Hills 2021 PDD; Carbon stock 2018 2019 2020.xlsx
Finding: The standard states in section 5.7: "An approved approach must be used to quantify ecosystem services generated by each project intervention compared to the baseline scenario."

In Annex 8, the PPD states: "For plots dominated by pines a BEF of 1.3 was applied."

After reviewing the project's carbon calculations, the audit team noticed that all Open forest plots were assigned a BEF of 1.3, regardless of whether they were dominated by pines or not. For instance, open forest plot 6 appears to be dominated by Quercus species and not Pinus. Please explain this apparent discrepancy.
Project Personnel Response: This was an advised approach given to us by our technical advisor to give a conservative estimate for the carbon findings.
Auditor Response: Thank you for the explanation. The audit team conducted an analysis with different BEF calculations to test the assumption of conservativeness, and in conclusion, the audit team agrees that the current approach is significantly more conservative. No changes to the BEF calculation in Open forest plots are required. Please indicate this exception in the PDD, as this is an important to note for others attempting to calculate biomass according to the project's approach.
Project Personnel Response 2: Ok, we have put together an ammendment to the PDD to indicate this. See attachment "PDD additional statements 2023" and included it in the PDD (also attached "2021-PDD KHCRP 20230130 exceptions") Annex 8 as a footnote.
Auditor Response 2: Thank you: the added footnotes in Annex 8 convey enough information to inform readers of the exception. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 9 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Khasi Hills 2021 PDD; Carbon stock 2018 2019 2020.xlsx
Finding: The standard states in section 5.7: "An approved approach must be used to quantify ecosystem services generated by each project intervention compared to the baseline scenario."

In Annex 8, the PPD states:

"• When inventoried biomass was >190 t/ha a BEF of 1.74 was applied;

• When inventories biomass as <190t/ha a BEF = EXP(3.213-0.506*LN(BV)), was applied where BV=inventoried volume;

• For plots dominated by pines a BEF of 1.3 was applied."

After reviewing the project's carbon calculations, the audit team noticed that all Dense forest plots were assigned a BEF based upon the first 2 points above, regardless of whether they were dominated by pines. For instance, dense forest plot 124 appears to be dominated by Pinus species, but has a BEF of 3.596. Please explain this apparent discrepancy.
Project Personnel Response: The plot that was mentioned is a mixed forest, so the formula was given for the BEF to represent that. The plot is a small representation of the entire forest which contains other broadleaf species. This was under the advice of our technical advisor after review of the forest inventory.
Auditor Response: Thank you for the explanation. Please indicate this exception in the PDD, as this is an important to note for others attempting to calculate biomass according to the project's approach.
Project Personnel Response 2: Ok, we have put together an ammendment to the PDD to indicate this. See attachment "PDD additional statements 2023" and included it in the PDD (also attached "2021-PDD KHCRP 20230130 exceptions") Annex 8 as a footnote.
Auditor Response 2: Thank you: the added footnotes in Annex 8 convey enough information to inform readers of the exception. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

OBS 10 Dated 6 Jan 2023
Standard Reference:
Document Reference: Carbon stock 2018 2019 2020.xlsx
Finding: Observation: some plots (plots 15, 122, 124, and 127 from 2018) are not summing all trees for plot-level biomass totals. While this results in an under-estimation of biomass, it likely results from a copy/paste error that the project may be interested in reviewing across their calculations.
Project Personnel Response:
Auditor Response:
Bearing on Material Misstatement or Conformance (M/C/NA): C

OBS 11 Dated 6 Jan 2023
Standard Reference:
Document Reference: Carbon stock 2018 2019 2020.xlsx
Finding: Observation: carbon calculations for plot 3 from 2018 show an inconsistent formula for the Myrica sp., where tree 5's biomass is calculated using the 'Other' equation found in Annex 8 of the PDD, but tree 23 uses the Pinus equation. Both have a DBH >10 cm, which is a threshold for using the specific Pinus equation for Pinus species. After recalculating carbon, the audit team did not find substantial differences or biases in the project's plot-level carbon calculations overall, so this is an observation regarding quality control of the calculation workbooks.
Project Personnel Response:
Auditor Response:
Bearing on Material Misstatement or Conformance (M/C/NA): C

OBS 12 Dated 6 Jan 2023
Standard Reference:
Document Reference: Site visit; Carbon stock 2018 2019 2020.xlsx
Finding: The audit team compared tree-level circumference measurements taken in 2022 with the project's measurements taken in 2018, and in some trees across multiple plots visited, the audit team's measurements were less than reported cirumferences from 2018. Following a trend analysis using the audit team's 2022 data along with the project's earlier data, it was determined that this did not cause a systemic over- or under-estimation of carbon. However, this observations highlights the audit team's concerns in issuing findings 1-2 for this audit.
Project Personnel Response:
Auditor Response:
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 13 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Carbon stock 2018 2019 2020.xlsx; Khasi Hills 2021 PDD
Finding: Section 5.10 of the standard states: "Where participants are involved in monitoring, a system for checking the robustness of monitoring results must be in place, e.g. checking a random sample of monitoring results by the project coordinator."

Table G8a of the PD indicates that plot sizes changed from 0.01 to 0.1 during the 2017 monitoring event.

There are plots with more trees between the 2018 and 2020, such as, plot 36, which has 9 more trees in 2020 than in 2018. Please confirm if these are trees that have grown beyond a certain DBH and are now being counted in the biomass equations (10 cm?) or otherwise explain this discrepancy.
Project Personnel Response: Yes they are now of size to be calculated (DBH >10cm)
Auditor Response: Thank you for the clarification. Please provide an additional statement in the PDD indicating this size cutoff for biomass calculations. This is an important detail that directly affects plot-level biomass estimates.
Project Personnel Response 2: Ok, we have put together an ammendment to the PDD to indicate this. See attachment "PDD additional statements 2023" and included it in the PDD (also attached "2021-PDD KHCRP 20230130 exceptions") Annex 8 as a footnote.
Auditor Response 2: Thank you: the added footnotes in Annex 8 convey enough information to inform readers of the size cutoff. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 14 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Carbon stock 2021.xlsx
Finding: The fifth principle of Plan Vivo Principles is: "Projects generate real and additional ecosystem service benefits that are demonstrated with credible quantification and monitoring."

The audit team had access to 2021 monitoring data, mainly for making comparisons to a recent dataset with 2022 audit measurements. Some plots have been removed from 2021 monitoring that have been monitored from 2017-2020 (for one example, plot 3). Please explain the rationale and approach for removing plots from the monitoring program.
Project Personnel Response: It was an error, the plot was not entered in the dataset. It was measured and continues to be part of the monitoring program. There are a few temporary plots which have not continued to be part of the monitoring program.
Auditor Response: Thank you for the clarificaiton. Please provide the audit team with all 2021 data, since this verification encompasses 2021, as well. Also, please provide an explanation of what plots were deemed temporary and why they are not being monitored, as this is still unclear to the audit team.
Project Personnel Response 2: We have provided all of the 2021 data. After further investigation, the plot 3 that was in question was discarded and a new plot (with a new number) was made in the same forest which gives the same representation. The temporary plots were made after the previous audit as a way to increase sampling size. Some of the temporary plots were converted into permanent plots and others were no longer monitored, but other permanent plots were made which continue to be part of the monitoring program.
Auditor Response 2: The audit team acknowledges that more new plots were instituted in 2021 compared previous years in both forest strata. Please explain how new plots were chosen and whether previous approaches to selecting permanent plot locations during validation have been followed for this period.
Project Personnel Response 3: Yes, new plots were added in 2021. The temporary plots were only intented to give estimates of forest inventory for a few years. The plot selection in 2021 was generated through software using parameters like distance from the road, canopy density (pixel values) etc. The field team had no control over the placement of the plots in the project, except for plots that fell in private lands or in areas of the community forests where the village council/headman did not give permission.
Auditor Response 3: After a response over email, the project team attests that the actual selection process of choosing plots has not changed. Furthermore, after adjusting 3 Dense plot numbers in 2021 data based on a correction from the project team described over email, the audit team re-ran quantitative-related checks and did not change any previous conclusions with respect to any findings. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 15 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Khasi Hills Annual Report 2020
Finding: The second principle of Plan Vivo Princples is: "Projects generate ecosystem service benefits and maintain or enhance biodiversity."

The 2020 annual report states under Successes in Section A2: "During the lockdown period communities saw a large increase in wildlife species both in forests and in villages. There was a high rate of biodiversity sightings and wildlife rehabilitation throughout the Project in 2020."

On site, the audit team did notice trail cameras that have been set up to track animal sightings. The audit team needs more information about how biodiversity is being tracked overall. It is unclear if biodiversity is being tracked by visual sightings alone or with trail cameras, or both. Please explain further.
Project Personnel Response: The cameras were just started as part of the program in 2022. Biodiversity is tracked by the team, Community Facilitators, and Youth Volunteers through visual sightings of tracks, feces, and animals and through sound. The cameras will also provide information but we do not yet have any conclusions from the data. Biodiversity also includes plant and fungi communities which are recorded by the team, community facilitators, and youth volunteers during regular monitoring.
Auditor Response: Okay, thank you for the explanation. Please be prepared to share this data (2022 and beyond) in future audits, as this question is likely to be asked again. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 16 Dated 6 Jan 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Carbon stock 2021.xlsx
Finding: Section 5.10 of the standard states: "Where participants are involved in monitoring, a system for checking the robustness of monitoring results must be in place, e.g. checking a random sample of monitoring results by the project coordinator."

The audit team had access to 2021 monitoring data, mainly for making comparisons to a recent dataset with 2022 audit measurements. It was noticed that two trees in plot 142 (4 and 7) had a DBH of 0. Please explain why these trees have 0 DBH.
Project Personnel Response: Those trees died.
Auditor Response: Okay, this explanation is reasonable, and thank you for the clarification. The audit team notes marking dead trees with DBH = 0 is also mentioned in the project's standard operating procedure for forest inventory monitoring. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 17 Dated 26 Apr 2023
Standard Reference: Plan Vivo Standard 2013
Document Reference: Khasi Hills 2021 PDD
Finding: The second principle of Plan Vivo Princples is: "Projects generate ecosystem service benefits and maintain or enhance biodiversity."

The PDD states in Table K3: "The CFs and youth volunteers record any observations on biodiversity record sheets. Information recorded includes the name of the species observed, time and place, GPS location, evidence of its presence (scat, fur, animal or bird, call, etc.), and the condition of the location. The record is presented and reviewed by the project team at the end of the year."

The audit team requests copies of first-hand records of biodiversity sightings to verify the above statement.
Project Personnel Response: The way in which the biodiversity sightings are recorded is that the CFs send photos, gps locations, and sightings to the forestry team in whatsapp messages and it is also hand written in their monthly logs. This information is then written up by the forestry team in the monthly report, quarterly report, and combined into the annual report. The sightings take place throughout the project area, but during those years were taken on a more spontaneous basis (whenever a CF or community member made a sighting it was reported to the forestry team). Some communities are more active in reporting than others. Now, with the use of camera traps we have a better timeline of when and how often the sightings take place in the same area. Please see attached email files: "2017-2021 Biodiversity Report" and "CF Biodiversity Reports 2017-21 Translated" for annual and quarterly reports and the raw data with the translation where necessary.
Auditor Response: Thank you for the additional information. SCS was able to connect observations in the 'CF Biodiversity Reports 2017-21 Translated' to annual reports. For example, the pitcher plant sighting in 2019 to the 2019 annual report, the civet cat feces in 2020 to the 2020 annual report The 'CF Biodiversity Reports..' document also shows how sightings made by CFs informs the biodiversity sections in the annual reports. However, given the spontaneous nature of how these sightings are recorded, it is likely sampling bias is present in the biodiversity indicators. The use of cameras for biodiversity data collection is just starting and should cut down on representativty bias that may be present in the current monitoring approach. The audit team will issue a forward action request for the next audit to assess the locations and data collection of the camera traps for biodiversity reporting. Given that the project has been following the same process for tracking biodiversity since validation during the current verification period, this finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA):