VALIDATION REPORT OF NGURU LANDSCAPE FOREST PROJECT IN TANZANIA

Project Title:	Nguru Landscape Forest Project
Location:	Nguru Mountains, Mvomero district, Morogoro Region. Tanzania
Project scale	☒ Macroscale ☐ Microscale
Version of this validation report:	2.0
Project Coordinator/ Client	The project is designed, developed and implemented by the PAMS Foundation (PAMS) in cooperation with Trees for All. The contact person for each organisation is as follows: PAMS (Michele Menegon – michele@PAMSfoundation.org) Trees for All (Jeroen van der Horst - jeroen.van.der.horst@treesforall.nl)
Project Participants:	Project Participants are individual farmers and village councils. A list of project participants including contact details are submitted by Project Coordinator.
Validator:	Preferred by Nature OÜ Contact person: Pablo Rodriguez Noriega prnoriega@preferredbynature.org
Validation Date of Issue:	02-July-2025
Project Period (crediting period):	Start date: 28 March 2023. Crediting period 30 years.
Methodology:	PM001 “Agriculture and Forestry Carbon Benefit Assessment Methodology” – version 1.0
Expected Carbon Benefit:	The project expected climate benefits are derived from the forest restoration with tree planting, assisted natural regeneration and agroforestry activities in total 6200 hectares of area. The validation assessment confirmed the type of PVC that will be generated ex-ante are fPVCs. The total carbon expected to be sequestered in the project crediting period, based on the Technical Specifications, and considering the initial 200 ha of forest restoration, will be 99145.
Expected Ecosystem Benefit:	In terms of ecosystem benefits, the project is aiming to restore and protect sub-montane forest from degradation and thereby facilitating the ecosystem services of the project region. The expected biodiversity benefits include plantation of native tree species, including endangered and endemic species in the project region. These expected benefits are assessed in following sections of the report.
Expected Livelihood Benefit:	Project participants, i.e. individual farmers of the village included in project region, will receive long-term annual income through payments and a PES scheme, along with seasonal earnings from project-related labor. They also benefit from improved crop yields, value chain development, and shared community carbon revenue.
Approved by:	Pablo Rodríguez-Noriega. Lead auditor Mateo Cariño. Technical reviewer and approver.

Contents

1. INTRODUCTION

1.1 Objective and Scope

The objective of the validation performed by Preferred by Nature is to conduct an independent assessment of the project "Nguru Landscape Forest Project" in order to determine whether the project complies with the validation criteria, as set out in the guidance documents listed in Section 1.2 of this report.

The scope of this audit includes a validation of the following topics:

• The project and its baseline scenarios.

• Activities, stakeholder engagement, and processes of the project.

• Management rights.

• The GHG sources, sinks and/or reservoirs those are applicable to the project intervention.

• The types of PVCs that are applicable to the project.

• Agreements, monitoring and reporting.

• The project crediting period.

1.2 Method and Criteria

The methods for the validation and the evidence gathering include on-site visit, interviews to stakeholders, document reviews, literature reviews and other evidence provided by the Project Coordinator. Inconsistencies, clarification and other doubts were raised as findings in the form of Corrective Action Request (CAR) and New Information Request (NIR).

The assessment is completed following the steps described in the Preferred by Nature Auditor Handbook and Preferred by Nature Carbon Projects Service Handbook. The following activities have been undertaken in the assessment process:

• Desk review of submitted PDD and other reference documents;

• Assessment of assumptions, justifications and approaches provided in project documents, ensuring their traceability and linkages through the data/information management process, any further analysis and calculation;

• Identification of misstatements and consideration of their materiality;

• Assessment of conformity with specified requirements, taking into account the assessment in line with latest and applicable documents of Plan Vivo Climate version 5;

• Conduct on-site visit to inspect the project design on site and interview all relevant stakeholders;

• Reporting Assessment Findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate.

As a result of the assessment process, validation report has been completed and submitted to Plan Vivo.

The criterion for validation was the Plan Vivo Climate version 5, including the following documents:

- Project requirements version 5.2
- Methodology requirements version 1.2
- Procedures Manual version v3.3
- Plan Vivo Project Design Guidance version 5.1
- Plan Vivo Validation and Verification Requirements version 1.1
- PV Climate Validation and Verification Procedures Manual version 1.1

The assessment was performed against the most recent version of the relevant PV documents.

1.3 Level of Assurance

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

1.4 Summary Description of the Project

The project titled "Nguru Landscape Forest Project" is being implemented in Nguru Mountains of Mvomero district, Morogoro Region, Tanzania. In this project, the project participants are individual farmers and village councils. The project covers a total of 31 villages, and approximately 2500 households are expected to take part by the time it is fully implemented. During the validation assessment, the details of the project coordinator were confirmed through project documentation and site visit interviews. The project is designed, developed and implemented by the PAMS Foundation (PAMS) in cooperation with Trees for All. Project interventions include Forest restoration, Agroforestry, Forest protection in total 6200 hectares. The project has started with a pilot phase implementing forest restoration activities, with two reforestation campaigns (2023-2024 and 2024-2025) with a first objective of 200+500 hectares. The project's expected climate benefits are derived from the project interventions planned in the project area. These activities also lead to ecosystem and biodiversity benefits. The project is aiming to restore and protect sub-montane forest from degradation and thereby facilitate the ecosystem services of the project region. The expected biodiversity benefits include the plantation of native tree species by encouraging the plantation of endangered and endemic species in the project region. The species selection is done by experts in local botany, and it is planned to use a planting mix of up to 120 indigenous species. Livelihood benefits are also expected because of project interventions. Project participants will receive long-term annual income through payments and a PES scheme, along with seasonal earnings from project-related labor. They also benefit from improved crop yields, value chain development, and shared community carbon revenue. These expected benefits are assessed in following sections of the report.

In the assessment of the PDD section 1 and the independent desk review, it was confirmed that the project region is appropriately described in the PDD. The Nguru Landscape, part of Tanzania's Eastern Arc Mountains, is a globally significant biodiversity hotspot known for high levels of endemism, especially among amphibians. It includes two key government forest reserves—Mkingu and Kanga—surrounded by diverse ecosystems and subsistence agricultural communities, primarily inhabited by the Wanguru and Wakaguru ethnic groups. The local economy is based on farming crops such as maize, sugarcane, cardamom, and vanilla. However, the region faces significant environmental pressures, primarily from agricultural expansion, particularly sugarcane production, which increases firewood demand and leads to deforestation. Between 2002 and 2022, the area lost nearly 4700 ha

of tree cover. Illegal timber extraction, cultivation within reserves, firewood collection, and limited enforcement by authorities have further degraded forest health. Cardamom farming inside reserves, driven by a lack of alternative income sources, is spreading despite its environmental toll. Grazing by pastoralists, charcoal production, and hunting contribute additional stress. Local conflicts over land use are increasing as natural resources decline. Despite its ecological and hydrological importance, especially for regional water catchments, the landscape is experiencing critical levels of degradation. Immediate conservation interventions are needed to protect its biodiversity, support local livelihoods, and ensure long-term sustainability.

At the time of this validation a total of 373.65 ha were reforested (of the 6200 planned) in 394 farms of 232 farmers. The Project Coordinator has estimated an expected carbon benefit per hectare of 495.73 tCO2/ha (PVCs) during the whole crediting period (30 years). Considering the already implemented area of 200 ha, the Project Coordinator has estimated a total carbon benefit in 30 years of 99145 fPVC, estimated ex ante based on growth models for the whole crediting period of 30 years.

2. VALIDATION PROCESS

2.1 Validation team, technical reviewers and approver

The role and involvement of the personnel in the validation team are provided below.

Role	Name	Affiliation	Involvement in					
			Desk/document review	On-site visit	Interviews	Validation findings	Reporting	Technical review and Approval
Lead validator	Pablo Rodríguez-Noriega	Preferred by Nature staff. Spain	Y	Y	Y	Y	Y	N
Local Expert and trainee	Leah Nyawira Karimi	Preferred by Nature staff. Kenya	Y	Y	Y	N	N	N
Technical reviewer	Mateo Cariño	Preferred by Nature staff. Spain	N	N	N	N	N	Y
Approver	Mateo Cariño	Preferred by Nature staff. Spain	N	N	N	N	N	Y

2.2 Document Review

The validation of project Nguru Landscape Forest Project was performed following the methods and criteria of Preferred by Nature Auditor Handbook and Preferred by Nature Carbon Projects Service Handbook, as mentioned in section 1.2 of the report. The validation is performed to check the project conformance with Plan Vivo Climate requirements and guidelines, and applied methodology PM001 "Agriculture and Forestry Carbon Benefit Assessment Methodology" – version 1.0. The validation team has checked the project design on-site and reviewed the project documentation submitted by project coordinator. Further cross-check and independent desk reviews were performed to conclude the assessment and state the final validation opinion.

To address the corrective actions and new information request that arose from the desk review, the PP revised the project description document version 1 and developed a final version 3. The supporting documents that were reviewed are all listed in Annex 1 of this report. VVB cross checked and compared them with the relevant sections of the PDD.

2.3 Site visits and Interviews

The details of the field visit agenda, the people interviewed and the project area visited, are tabulated below. The first table describes site visits, including the performed activities, location, participants and date. The last two tables include the information of the stakeholders interviewed (including role, organization, location, and date) and the farms visited (including farm ID, farmer name, location, date and area).

Field visit agenda

Activity	**Location**	**Participants**	**Date/time**
Arrival in Dar es-Salam	Dar es-Salam Night at Dar es-Salam hotel	Preferred by Nature: LNK and PRN	17/Nov/24
Travel Dar es-Salam to Madizini	Dar es-Salam to Madizini	Preferred by Nature: LNK and PRN PAMs: KK	18/Nov/24 6:00-12:00
• Opening meeting • Interviews with project staff • Document review • Coordination of interviews with local stakeholders	Madizini Hotel Night at Madizini Hotel	Preferred by Nature: LNK and PRN PAMs: MM, MJ, RT, AB, and KC Trees for All: GK Consultant: DT	18/Nov/24 12:00-18:00
Travel Madizini to Pemba	Madizini to Pemba	Same as above	19/Nov/24 7:00-9:00
Presentation meeting with the local staff	Pemba	Same as above + PAMs: RL, RM and JM	19/Nov/24 9:00-9:30
Field visit • Visit Farms (interview farmers, project boundary check, project implementation) • Visit Nursery	Farms 1 and 2 of Day 2 (see table Farms visited) Sample plot number 5 Farms 3 to 8 of Day 2 (see table Farms visited) Nursery in Disanga Night in Pemba Camp	Preferred by Nature: LNK and PRN PAMs field team and farmers	19/Nov/24 9:30-18:00

Activity	Location	Participants	Date/time
Field visit • Visit Farms (interview farmers, project boundary check, project implementation)	Farms 1 to 12 of Day 3 (see table Farms visited) Night in Pemba Camp	Preferred by Nature: LNK and PRN PAMs field team and farmers	20/Nov/24 7:00-18:00
Field visit • Visit illegal farms out of the project area (natural forest) • Visit Nursery (meeting with RL and RM) • Visit Farms (interview farmers, project boundary check, project implementation). Interview DT • Meeting with David Tarimo (during the farm visit)	Illegal farms out of the project Nursery in Gonja Farms 1 and 2 of Day 4 (see table Farms visited)	Preferred by Nature: LNK and PRN PAMs field team and farmers Project Stakeholders	21/Nov/24 7:00-15:00
Stakeholders' interviews (see table below) • Executive officer -Local representative • Local community (Maasai) representative	Pemba (Interview stakeholders)	Preferred by Nature: LNK and PRN	21/Nov/24 15:00-16:00
Travel Pemba to Madizini	Pemba to Madizini Night at Madizini Hotel	Preferred by Nature: LNK and PRN PAMs: MM, MJ, RT, AB, and KC Trees for All: GK Consultant: DT	21/Nov/24 16:00-18:00
Travel Madizini-Mkingu TSM office	Madizini - TSM Office of Mkingu	Preferred by Nature: LNK and PRN PAMs: MM, MJ, RT, AB, and KC Trees for All: GK Consultant: DT	22/Nov/24 7:00-8:00
Interviews with local stakeholders (see table below) • Assistant of Conservator of Mkingu Nature Forest Reserve • 3 Forest guards	TSM Office of Mkingu	Preferred by Nature: LNK and PRN	22/Nov/24 8:00-10:00

Activity	Location	Participants	Date/time
Travel Mkingu TSM office - Morogoro	Mkingu TSM office - Morogoro	Preferred by Nature: LNK and PRN PAMs: MM, MJ, RT, AB, and KC Trees for All: GK Consultant: DT	22/Nov/24 10:00-11:00

• Interviews with local stakeholders (see table below)
  ○ Regional Natural Resources Officer Morogoro Region
  ○ Mvomero District Forest Officer
  ○ Conservator of Mkingu Nature Forest Reserve
• VVB team meeting
	Morogoro (Hotel/Restaurant)	Preferred by Nature: LNK and PRN	22/Nov/24
			11:00-14:00

Closing meeting	Morogoro (Hotel/Restaurant)	Preferred by Nature: LNK and PRN PAMs: MM, MJ, RT, AB, and KC Trees for All: GK Consultant: DT	22/Nov/24 14:00-16:00
Travel Morogoro to Dar es-Salam	Morogoro to Dar es-Salam	Preferred by Nature: LNK and PRN PAMs: KC	22/Nov/24 16:00-20:00
Departure from Dar es-Salam	Dar es-Salam		23/Nov/24

Participants' acronyms used in this section's tables:

- Preferred by Nature team: Leah Nyawira Karimi (LNK) and Pablo Rodríguez-Noriega (PRN)
- PAMS Foundation Team: Michele Menegon (MM), Maxmillan Jenes (MJ), Richard Thadey (RT), Revocatus Lauriean (RL), Rosemary Mgumya (RM), Juventus Mwesiga (JM), Andrea Bianchi (AB) and Krissie Clark (KC)
- Trees for All team: Gijs Kloek (GK)
- Consultant: David Tarimo (DT)

List of interviewed stakeholders

Duration of the on-site inspection: 18/11/2024 to 22/11/2024					
Name	**Role**	**Organization/Community**	**Site location**	**Date**	**Audit member**
Happynes Peter Mimure	Local representative. Executive officer	Pemba local administration	Pemba	21-Nov-24	LNK and PRN
Mdimu Kedeko	Maasai representative	Maasai - Pemba	Pemba	21-Nov-24	LNK and PRN
Servinus Shirima	Assistant of Conservator of Mkingu Nature Forest Reserve	Tanzania Forest Services Agency (TFS)	Office of Mkingu	22-Nov-24	LNK and PRN
Edward Luxford Semwali	Forest Guard	Tanzania Forest Services Agency (TFS)	Office of Mkingu	22-Nov-24	LNK and PRN
William Uliza Kassim	Forest Guard	Tanzania Forest Services Agency (TFS)	Office of Mkingu	22-Nov-24	LNK and PRN
Paul Ivocatuce Gasper	Forest Guard	Tanzania Forest Services Agency (TFS)	Office of Mkingu	22-Nov-24	LNK and PRN
Josheph Joaquim Chuwa	Regional Natural Resources Officer Morogoro Region	Regional administration	Morogoro	22-Nov-24	LNK and PRN
Eduard Kimwery	Mvomero District Forest Officer	Regional administration	Morogoro	22-Nov-24	LNK and PRN
Ghagi Hamisi	Conservator of Mkingu Nature Forest Reserve	Tanzania Forest Services Agency (TFS)	Morogoro	22-Nov-24	LNK and PRN
Michele Menegon	Co-Director & Secretary	PAMS Foundation	Site visit	All site visit days	LNK and PRN
Maxmillan Jenes	Conservation Manager	PAMS Foundation	Site visit	All site visit days	LNK and PRN
Richard Thadey	Project Field Coordinator	PAMS Foundation	Site visit	All site visit days	LNK and PRN
Revocatus Lauriean	Tree Nursery Field Assistant	PAMS Foundation	Site visit	All site visit days	LNK and PRN
Rosemary Mgumya	Tree Nursery Field Assistant	PAMS Foundation	Site visit	All site visit days	LNK and PRN
Juventus Mwesiga	Driver	PAMS Foundation	Site visit	All site visit days	LNK and PRN
Andrea Bianchi	Botanist	PAMS Foundation	Site visit	All site visit days	LNK and PRN
Krissie Clark	Founder & Executive Director	PAMS Foundation	Site visit	All site visit days	LNK and PRN
Gijs Kloek	Project Manager	Trees for All	Site visit	All site visit days	LNK and PRN
David Tarimo	Lead surveyor	Consultant - Blackwood Environmental & Social Solutions	Site visit	All site visit days	LNK and PRN

List of interviewed farmers and visited farms

Farm ID	Farmer Name	Village	Hamlet	Area (hectares)	Area (acres)	Day
MVR/PMB/DSG/201/L	BERNALD JOSEPH FRANCIS	Pemba	Disanga	0.750	1.853	19-Nov-24
MVR/PMB/DSG/191/L	HELENA ALBERT ANTHONY	Pemba	Disanga	1.859	4.874	19-Nov-24
MVR/PMB/DSG/052/L	OMARI HAMZA KIVUMBI	Pemba	Disanga	0.275	0.681	19-Nov-24
MVR/PMB/DSG/039/L	JANUARY MARTIN KIGUWA	Pemba	Disanga	0.696	1.719	19-Nov-24
MVR/PMB/DSG/126/L	BAKARI SALUMU NDALO	Pemba	Disanga	0.621	1.535	19-Nov-24
MVR/PMB/DSG/002/L	TIDO JOHN ERNEST	Pemba	Disanga	0.807	1.994	19-Nov-24
MVR/PMB/DSG/109/L	JENIKA ANTONY MARIKI	Pemba	Disanga	0.597	1.475	19-Nov-24
MVR/PMB/DSG/090/L	KILIMO HAMISI MWENDADI	Pemba	Disanga	0.488	1.207	19-Nov-24
MVR/PMB/NMB/007/L	JEREMIAS PAULO GUBELE	Pemba	Ndeme B	1.132	2.796	20-Nov-24
MVR/PMB/NMA/045/L	JOSEPH XAVERY JOVENAS	Pemba	Ndeme A	1.501	3.707	20-Nov-24
MVR/PMB/NMA/114/L	HASHIMU RAMADHANI ALLY	Pemba	Ndeme A	1.476	3.646	20-Nov-24
MVR/PMB/NMA/091/L	ALOYCE JOSEPH DONATI	Pemba	Ndeme A	0.364	0.899	20-Nov-24
MVR/PMB/NMA/092/L	FABIAN PAUL GERALD	Pemba	Ndeme A	0.178	0.440	20-Nov-24
MVR/PMB/NMA/118/L	MOZES CHALES MZUGI	Pemba	Ndeme A	0.280	0.692	20-Nov-24
MVR/PMB/NMA/074/L	PASCHAL JOSEPH PASCHAL	Pemba	Ndeme A	0.479	1.182	20-Nov-24
MVR/PMB/NMA/002/L	JOSEPH XAVERY JOVENAS	Pemba	Ndeme A	0.338	0.835	20-Nov-24
MVR/PMB/NMA/065/L	VICTORIA CHALES TOFIRI	Pemba	Ndeme A	0.459	1.134	20-Nov-24
MVR/PMB/NMA/044/L	SILVESTA JOSEPH XAVERY	Pemba	Ndeme A	0.541	1.336	20-Nov-24
MVR/PMB/NMA/084/L	AVELINA DEVISY MANDAWA*	Pemba	Ndeme A	0.415	1.026	20-Nov-24
MVR/PMB/NMA/039/L	COSTER PETER REUBEN*	Pemba	Ndeme A	2.717	6.714	20-Nov-24
MVR/GNJ/KND/003/L	BIBIANA HENERY KANYIKA	Gonja	Kwenjudi	0.860	2.126	21-Nov-24
MVR/GNJ/VUG/003/L	OMARI HASANI KABELWA	Gonja	Vuga	2.676	6.611	21-Nov-24

*Farmer was not present in the plot

2.4 Sampling approach

In this validation process, before the on-site visit, a sampling approach was followed to select farms to be visited and farmers to be interviewed. As described in the audit plan, shared with the Project Coordinator, a total number of 32 plots were pre-selected with the plan to visit a minimum of 12, the minimum required number of plots to be visited, following section 6.2 of the PV Climate Validation and Verification Procedures Manual. The project area was stratified considering the hamlets where the project is implemented. Based on the number of farms per hamlet, and based on the results of the strategic analysis and risk assessment, three strata were considered in the sampling (Disanga, Ndeme and Kwenjudi and Vuga). With the strata selected, sample plots location was done with a random selection of points where clusters of 4-6 farms were randomly sampled. The validation team visited a total of 22 farms (see table above).

2.5 Resolution of Findings

Non-conformances raised throughout the assessment are summarized in the following formats:

- Corrective Action Request – CAR: Where an issue cannot be resolved as part of a site visit. Requirement for issue to be corrected prior to completion of Validation. CAR must be closed out prior to issuance of Validation/Verification opinion. In Validation must be resolved before registration of the Project. A CAR can be converted to FAR.

- New Information Request – NIR: Validator needs additional information to complete assessment. Must review requested information and ensure appropriate prior to close out of Validation.

- Forward Action Request – FAR: Request for project coordinator to make a change/carry out an action that is not required for compliance in this validation cycle but is considered necessary for future compliance. FARs must be resolved within a timeframe agreed by Plan Vivo and (where applicable) the VVB.

- Observations: The assessment team may also identify the early stages of a problem which does not yet constitute a non-conformance to the standard, but which the VVB considers may lead to a future non-conformance if not addressed by the project. Such observations should be recorded in the audit report as 'Observations' for the benefit of the project and follow-up during future audits. Observations may also include recommendations for improvement. Projects are not required to take corrective actions to address Observations.

The total number of corrective action requests, new information requests, forward action requests and other findings raised during the validation are as follows:

- CARs: 14
- NIRs: 11
- FARs: 3
- Observations: 4

The resolution of findings has been done by requesting new evidence from the Project Coordinator, with interviews/discussions with PAMS Foundation and Trees for All, and with a desk review of all the new information provided, with a focus on the new version of the PDD and Annexes. After 3 rounds of assessment the VVB has confirmed the fulfilment of all PV requirements.

All the findings raised during the validation are summarized in the following table, and a description of all findings, including project responses and VVB final conclusions, is in Annex 2 of this report.

Areas of validation findings	No. of NIR	No. of CAR	No. of FAR
GENERAL INFORMATION			
Project Interventions	NA	NA	NA
Management Rights	1	2	NA
STAKEHOLDER ENGAGEMENT			
Stakeholder Analysis	NA	NA	NA
Project Coordinator and Project Participant	3	2	NA
Participatory Design	NA	1	NA
Stakeholder Consultation	1	NA	2
Free, Prior and Informed Consent (FPIC)	1	1	NA
PROJECT DESIGN			
Baseline Scenario	NA	NA	NA
Carbon Baseline	NA	NA	NA
Livelihood baseline	NA	NA	NA
Ecosystem Baseline	NA	NA	NA
Theory of change	NA	NA	NA
Technical specification	1	1	NA
Project activities	NA	NA	NA
Additionality	NA	NA	NA
Carbon Benefits	NA	NA	NA
RISK MANAGEMENT			
Environmental and Social Safeguards	1	1	NA
Achievement of Carbon Benefits	NA	NA	NA
Reversal of Carbon Benefits	NA	1	NA
Leakage	NA	NA	NA
Double Counting	NA	1	NA
AGREEMENTS			
Land Management Plans	2	NA	1
Benefit Sharing Mechanism	NA	NA	NA

Grievance Mechanism	NA	NA	NA
Project Agreements	NA	1	NA
MONITORING AND REPORTING			
Carbon indicators	NA	1	NA
Livelihoods indicators	NA	NA	NA
Ecosystem Indicators	NA	NA	NA
Monitoring Plan	NA	1	NA
Reporting and record recording	NA	NA	NA
GOVERNANCE AND ADMINISTRATION			
Governance Structure and legal compliance	NA	NA	NA
Financial Plan and Management	NA	1	NA
Others – Equal Opportunities	1	NA	NA
Total	**11**	**14**	**3**

2.6 Forward Action Requests

Three FARs have been identified in the validation process regarding the following topics:

- FAR 01: Grievance mechanism

- FAR 02: Project agreement

- FAR 03: Updating stakeholders (See also NIR 04 converted to this FAR)

A description of the 3 FARs is in Annex 2 of this report.

2.7 Public Comments

No public comments were raised during the public comment period.

3. VALIDATION FINDINGS

GENERAL INFORMATION

3.1 Project Interventions

The project in the Nguru Landscape integrates ecological restoration with socio-economic development through three main interventions: forest restoration, agroforestry and active forest protection. These interventions begin with foundational activities such as socio-economic assessments, community engagement, political buy-in, and baseline studies to ensure targeted and inclusive implementation. Forest restoration efforts—through reforestation and natural regeneration—lead to increased forest cover and biodiversity. Agroforestry introduces sustainable farming practices, enhances agricultural productivity, and diversifies income through farmer training and new crop varieties. Active forest protection strengthens forest governance via the training and deployment of village forest guards and implementation of fire control measures, reducing illegal activities and ecosystem degradation.

Each intervention delivers significant environmental and socio-economic outcomes. Carbon benefits include the removal of an estimation of close to 3 million tons of CO_2 equivalent over 30 years, primarily driven by increased forest cover and agroforestry practices. Biodiversity benefits stem from expanded protected areas, habitat connectivity, and improved forest health. Most importantly, livelihood benefits far surpass the direct financial returns from Plan Vivo Certificates or project-related employment. Local communities experience increased and diversified incomes through enhanced agriculture, improved market access, and access to credit, alongside better public services and infrastructure. Unlike the relatively narrow and often fluctuating income from carbon credit sales or short-term employment, these broader livelihood improvements create sustainable, long-term gains in well-being, resilience, and self-reliance for project participants and other stakeholders. This demonstrates that the project's core value lies not just in environmental outcomes or carbon finance, but in its transformative impact on rural livelihoods and community empowerment.

The planned project interventions are described in the PDD and assessed based in the review of this document, the discussion with the Project Coordinator and the visit to the plantation areas (Forest restoration) and the areas where other project interventions will be implemented (e.g. Agroforestry in the Corridor). At the time of this validation, as stated in Annex 3 (OBS 01 and 02), only one project intervention had developed the Technical specifications, therefore, a full assessment of the Project intervention has been only done for this activity.

3.2 Management Rights

3.2.1 Project Boundaries

The project operates entirely on village land—either individually held by farmers or communally owned by the village. Participation requires voluntary land allocation from these stakeholders, with land parcels typically ranging from 0.4 to 2 hectares, though village-owned plots can be larger. Detailed surveys were conducted to document land ownership, boundaries, use, and value, ensuring transparency and preventing disputes. Each landowner has a formal agreement with the project, which includes 30-year land-use contracts in exchange for annual payments.

During the on-site visit, in the interviews with the farmers and during the check of the farm limits, it was confirmed that the limits of the project parcels and the provided GIS information corresponded to the farm limits identified by the farmer. In the onboarding process, after the sensitization campaign and once the farmer shows interest in participating in the project, the project coordinator surveys the farm measuring the farm limits with a high-precision GPS. This is done with the farmer, with a village representative and with the neighbours, if available.

However, several issues were identified during the validation process regarding the Project areas boundaries:

• During the validation sampling design, the validation team confirmed that the project boundaries of the first project intervention, provided to the VVB before the site visit, were not final ones. The provided list of farms included some that were surveyed (farm limits measured) but were not finally onboarded.

• One of the farms included a forest area. Although it was confirmed that this forest area was owned by the farmer, forest lands should not be part of the implemented project intervention.

• During the visit to the farms and in the discussion with the project coordinator it was confirmed that not all project interventions will have the same baseline. The baseline scenario of the first project intervention is cropland remaining as cropland, with some trees whose biomass is expected to remain in a steady state or decrease. Considering the land use heterogeneity (type of crops, type and amount of existing trees, status “fallow-abandon-crop”) observed in the visited farms and in the Project region (e.g. the corridor) project stratification will be necessary for project design and implementation.

• Although more than 90% of the farm´s limits remeasured during the site visit were correct, in two of the farms the limits indicated to the VVB in the field had some inconsistencies with the GIS information provided as project boundaries. After discussing with the company performing this survey it was identified that quality control procedures must be improved, even more, considering the future expected increase of the project area (from 300-500 ha to more than 6000 ha).

As confirmed in the PDD, the project is expected to expand at least 10-20 times (from 300-500 ha to more than 6000 ha). The participant's recruitment process for the first Project areas was described and confirmed during the visit, from the sensitization process to the tree planting and maintenance. In the description of this process, a lot of information was provided, including actors involved in the different phases, selection criteria (e.g. have more than one farm), etc. However, this recruitment process is not fully described in the PDD and how it will be implemented in the project expansion.

All the issues identified, described as findings in Annex 2 (see CAR 01, CAR 02 and NIR 01), have been clarified and closed based on the new provided evidence: the last version of the PDD and the last version of the GIS files with the currently onboarded farmers. The last version of the project boundaries in GIS file of the initial project areas includes now the limits of the farms that are onboarded at the time of validation, the limits have been reviewed, discarding the project areas that were forest, and the quality control procedure has been improved. The validation team concluded that the project boundaries comply with PV Climate requirements.

3.2.2 Land and Carbon Rights

In Tanzania, land is classified into Village Land, Reserved Land, and General Land, each governed by different authorities. Village Land, which includes the Nguru project area, is managed by Village Councils under the Village Land Act CAP 114 and allows for customary ownership through the issuance of Certificates of Customary Rights of Occupancy (CCROs). Most villagers lack formal land documentation, and the project supports them by covering the costs of CCRO issuance, providing legal recognition of ownership and enabling access to credit.

Legal and participatory frameworks, including updated land use plans and CCROs, underpin long-term forest restoration and agroforestry initiatives. These measures provide security of tenure and inclusive governance, particularly benefiting vulnerable groups.

Although PAMS retains carbon rights and benefits from selling carbon credits in the voluntary market, the livelihood benefits for local communities outweigh the direct financial gains from these credits. Farmers receive annual payments, secure land titles, access to credit, and improved land value—benefits that endure beyond the sale of Plan Vivo Certificates (PVCs). This structure ensures a sustainable, equitable model where ecosystem service payments drive environmental conservation while materially improving the lives of local people.

The project participant has provided as Annex 11 of the PDD the Land Use Plan of Pemba Village and an example or a Land Management Plan of an individual plot. Section 3.15. of the PDD describes the process followed to develop Land Management Plans. However, as discussed during the visit with the Project Coordinator, Land Management Plans are not currently available with the contents and formats described in requirements 3.14.1 to 3.14.6 of PV Climate v.5 and in the PDD Template. Although during the validation process, it was confirmed that most of the requested information in these requirements is available it has not been compiled as Land Management Plans for the onboarded farmers.

The signed agreements by the farmers do not include all the required information (e.g. Management plans), as confirmed in the document review and in the interviews with the farmers. The interviews with the project coordinator and other stakeholders confirmed that the last version of the Participant Agreement template was in the review process by the Project coordinator and the local administration. The final version of this template will be required to confirm the fulfillment of requirements 3.14.6, 3.16.1, 3.17.4. and 3.18.2.

Regarding land and carbon rights, the validation team concluded that the project complies with PV Climate requirements.

Table 1. Land and Carbon Rights

Project Area	Ownership and user rights status	Carbon rights	Validation Assessment
Project lands owned by individual farmers	Land is held under customary ownership by individual farmers, governed by the Village Land Act CAP 114. Ownership is demonstrated with formalized through	In this project, carbon rights are contractually assigned to PAMS. Local landowners retain land ownership but receive financial compensation for	During the site, in the interviews with the farmers and with other stakeholders and in the document review (Annex 1 # 1, 2 and 32), it was

	Certificates of Customary Rights of Occupancy (CCROs)	allowing carbon-related activities. The agreements are long-term (30 years) and legally vetted.	confirmed that the farmers know the limit of their properties, that they have the customary ownership and that the Project Coordinator has measured with high precision the limits and has started the administrative process to get the Certificates of Customary Rights of Occupancy (CCROs). The project objective is to get the CCROs of all project lands. The validation team has reviewed some of the already available CCROs. The Carbon rights are clearly described in the Participant Agreement.
Project lands owned by the village council	Land is held under customary ownership by village council, governed by the Village Land Act CAP 114. Ownership is demonstrated with formalized through Certificates of Customary Rights of Occupancy (CCROs)	In this project, carbon rights are contractually assigned to PAMS. Village council retain land ownership but receive financial compensation for allowing carbon-related activities. The agreements are long-term (30 years) and legally vetted.	At the time of validation one village council was in the process of finalizing the agreement with the Project Coordinator. Some final issues were under discussion and activities were not implemented in these lands.

STAKEHOLDER ENGAGEMENT

3.3 Stakeholder Analysis

PDD section 2 was reviewed for stakeholder analysis and further cross-checked through evidence and site visit interviews. Primary stakeholders include local village households, village councils, Village Natural Resource Committees (VNRCs), and Community-Based Organizations (CBOs). Secondary stakeholders include district, regional, and national authorities like the Mvomero District, Morogoro Region, Tanzania Forest Service (TFS), and the National Carbon Monitoring Centre (NCMC). Their roles and relationships to the project are well defined, including land contributions, governance, and enforcement.

During the validation, it was confirmed that the project positively impacts local communities through:

- Annual payments tied to land contribution.

- Employment opportunities (seasonal/full-time) for activities like tree planting and patrolling.

- Introduction of agroforestry benefits (e.g., fruit and vanilla cultivation).

It was confirmed that the project has correctly identified the local stakeholder groups, their impacts by the project intervention and in case of disputes on land or resources, a correct response from the project coordinator/project participant has been taken into account.

Governance structures such as Village Councils, CBOs and VNRCs are described, including their functions (planning, coordination, enforcement).

The validation team concluded that the project complies with PV Climate requirements regarding stakeholder analysis.

Table 2. Stakeholder Analysis and Evaluation

Stakeholder Group	Stakeholder Type	Impact	Influence	Validation Assessment
All groups	See details below	See details below	See details below	For all the stakeholder groups, section 2 of the PDD and the supporting documents were reviewed (Annex 1, # 1 and 4-11). Interviews were also conducted with the Project coordinator to confirm the correct identification and analysis of stakeholders.
Village households	Local stakeholder	Highly positively impacted by the project	High positive influence on the project	This was the main group of stakeholders evaluated during

				the validation. Several interviews were conducted confirming the impact and influence by/on the project.
Village Council	Local stakeholder	Highly positively impacted by the project	High positive influence on the project	The impact and influence of this stakeholder type were assessed and confirmed during the audit.
Village Natural Resource Committees and CBOs	Local stakeholder	Highly positively impacted by the project	High positive influence on the project	The impact and influence of this stakeholder type were assessed and confirmed during the audit.
District authorities	Secondary stakeholder	Moderately positively impacted by the project	High positive influence on the project	The impact and influence of this stakeholder type were assessed and confirmed during the audit.
Regional authorities	Secondary stakeholder	Limited positively impacted by the project	Moderate impact on the project	The impact and influence of this stakeholder type were assessed and confirmed during the audit.
National Carbon Monitoring Center (NCMC)	Secondary stakeholder	Moderately positively impacted by the project	High impact on the project	The impact and influence of this stakeholder type were assessed and confirmed during the audit.
Tanzania Forest Service (TFS)	Secondary stakeholder	Moderately positively impacted by the project	Moderate impact on the project	The impact and influence of this stakeholder type were assessed and confirmed during the audit.

3.4 Project Coordination and Project Participant

PAMS is a Tanzanian-registered non-profit conservation organization leading the Nguru Landscape Forest Project, responsible for planning, coordination, government and community engagement, on-ground implementation, and monitoring. Founded in 2009, PAMS focuses on wildlife protection, forest restoration, environmental education, and sustainable livelihoods. With MoUs with the Ministry of Natural Resources, Tourism and the Tanzania Forest Service and other governmental agencies, it runs programs like the Village Forest Guards. PAMS employs 50 Tanzanians and operates as a flexible, decentralized team. Backed by global partnerships, its leaders bring decades of experience in conservation and biodiversity research, particularly in East Africa's forests and reforestation using native species.

In the PDD, the Project coordinator provides a copy of the MoU between the Tanzanian Forest Agency and PAMS Foundation. During the visit, several other MoUs with national public entities were mentioned in the discussion with the local partner. The project coordinator has provided 5 MoUs (from 2022 and 2023) with government agencies responsible for law enforcement that includes reference to environmental and social safeguards. These MoUs were discussed during the site visit, confirming the fulfilment of the requirement.

The project coordinator, Dr. Michele Menegon, combines over 25 years of biodiversity research in East Africa with his leadership role in PAMS as Strategy & Forests Director, equipping him to engage effectively with vulnerable and indigenous communities. Government support for monitoring is formalized through a signed MoU with the Tanzania Forest Service (TFS), validating official collaboration. PAMS's diverse team —including women and community leaders—ensures inclusive participation. Governance structures such as Village Councils and Community-Based Organizations promote equity, while decentralized teams and local recruitment help minimize discrimination and prevent inter-community tensions through participatory planning and benefit-sharing.

During the validation process, findings were identified regarding the following requirements of PV Project Requirements V5.2. (see Annex 2 for further details):

2.2.1 Legal establishment and management capacity (NIR 02)

2.3.2 Hired labour (CAR 03)

2.3.3 Alternative participants (NIR 03)

2.3.5 Project expansion (CAR 04)

Once the identified non-conformities have been closed, the Project coordinator and Project participants are correctly justified for this project, as assessed during the review of the PDD, in the on-stie visit and on the different performed interviews.

3.5 Participatory Design

As reviewed from the PDD section 2.4, evidence submitted and cross-checked during on-site visit, the stakeholder involvement in the participatory design process for the reforestation project in Pemba village appears to be well-justified. The community's active participation from the outset ensured that the project was tailored to their specific needs and economic challenges. By directly engaging with the village chief, farmers, and local authorities, the project team effectively gathered insights into the villagers' concerns, such as poor agricultural yields and limited market access. The voluntary nature of

participation, with decisions made at the individual farmer level, demonstrates respect for the autonomy and preferences of the community.

Consultations with the District and Regional authorities, along with public and informal meetings, helped build trust and transparency, ensuring broad support for the initiative. The partnership agreements were developed in collaboration with the local legal office, reinforcing the community's sense of ownership and involvement. Moreover, the inclusion of local women in nursery work and the establishment of fire control and patrol teams reflect a commitment to inclusive and equitable participation.

This collaborative approach, involving continuous consultation and feedback loops, not only fosters a sense of shared responsibility but also ensures that the project is adaptable and responsive to local conditions, thus enhancing its long-term sustainability.

In the assessment of the Participatory design, two findings were identified (see Annex 2 CAR 05) that have been closed in the different rounds of responses of the Project Coordinator. The fulfilment of the requirements of section 2.4. of the PV Climate Project Requirements V5.2. has been confirmed.

3.6 Stakeholder Consultation

In the review of the PDD and in the different discussions with the Project Coordinator and project´s stakeholders, it was confirmed how stakeholder consultation was performed. Enough evidence was gathered regarding the meetings held by the Project Coordinator and the stakeholders and about how the onboarding and communication process was and is being done following the stakeholder engagement plan. The following list includes some examples of the performed activities, before and during the project implementation:

● Consultations with the Regional Authorities, District Authorities and Village Council about the project design, approach and the social & ecological benefits that derive from participatory forest restoration in the Nguru Mountains.

● Introductory open meetings with the villagers about the project design, activities, benefits, lifespan etc., and about the possibility to join the project on a voluntary basis through making part of their land available for tree planting.

● Survey team and village council meeting - the survey team explained to the village council in detail the methodology which will be used to survey (measurement of farms boundaries).

● In field meetings with individual farmers and surveying land.

● Individual consultation with farmers concerning the partnership agreement.

● Meetings with representatives of Tanzania Forest Service (TFS).

● Exchanges with EPINAV, our agriculture technical advisor, about the opportunities of integrating the agroforestry component into the project approach.

● Consultations with representatives of the National Carbon Monitoring Center (NCMC)

During the Validation, a NIR was identified regarding requirement 2.5.4 Updating stakeholders and a FAR related to requirement 2.5.6 Grievance mechanism. After closing the identified NIR and FAR, and the findings identified in the previous section, the validation team has concluded that the project coordinator has consulted correctly to the stakeholders at the beginning of the project and a correct

design has been made for the future consultations (See Annex 2 NIR 04 and FAR 01, and also CAR 05 and FAR 02 identified in the previous section). The validation team concluded that the project complies with PV Climate stakeholder consultation requirements.

3.7 Free, Prior and Informed Consent (FPIC)

The applicable national legislation or legal obligations are UNDRIP and ILO 169. The compliance measures outlined for both standards demonstrate that the project is structured in a way that adheres to the principles of Free, Prior, and Informed Consent (FPIC).

The identification and application of FPIC legislation in the project appear to be well-justified, accurate, and complete, providing a comprehensive understanding of the project's nature. Although the local communities involved are not classified as indigenous under Tanzanian law, PAMS' adaptation of the FPIC framework to fit the context of local communities is appropriate and aligns with international best practices. By ensuring that the project is voluntary, transparent, and inclusive, the process upholds the principles of FPIC, especially in terms of informed consent and the continuous involvement of stakeholders. The process includes thorough efforts to communicate project details, respect for community governance structures, and protection for marginalized groups (mainly women and youth). The approach is participatory, allowing the community to make informed decisions through multiple channels of communication, including public meetings, individual consultations, and the use of grievance mechanisms. Additionally, the legal agreements and processes are clear and transparent, ensuring that participants fully understand their rights and responsibilities. The FPIC process also accommodates the evolving nature of the project by allowing for consent verification and ongoing consultation. Overall, the FPIC process is both legally and ethically sound, fostering trust and ensuring that the community is actively engaged in shaping the project's development while safeguarding their rights throughout its duration.

During the validation, a CAR and a NIR were identified, which were closed with the new evidence provided in the updated version of the PDD (See Annex 2 CAR 06 and NIR 05). The validation team concluded that the project complies with PV Climate FPIC requirements.

PROJECT DESIGN

Baselines

3.8 Baseline Scenario

The baseline scenario is the continuation of pre-project land use. This scenario assumes that, without the project, the area would remain a subsistence farming zone. The farming practices would continue in an unsustainable manner, leading to the degradation of soil, surface water, and local biodiversity. There would also be an increase in illegal activities, such as encroachment on the Mkingu Forest Nature Reserve, and the further depletion of the forest resources. Essentially, the area would continue to be dominated by a mix of annual and perennial crops, and without intervention, this would lead to further environmental degradation and loss of forest biodiversity.

It is important to highlight, as described in Annex 3 OBS 02, that only one baseline scenario was assessed during the validation, the one described in the only available Technical specifications for the

first project intervention in the first project areas. In future project activities, with this or other project interventions, it will be necessary to have a clear project stratification, combining baseline and project interventions, and technical specifications for each combination of baseline-project activity.

3.9 Carbon Baseline

In this project, the carbon stock change under the baseline scenario is estimated to be zero. Technical specification (Annex 7 of the PDD) was checked and found to be appropriate and correct in line with the applied methodology.

As indicated in section 3.9., it is important to highlight that the assessment during the Validation was done for the only available Technical specifications for the first project intervention in the first project areas. Future carbon baseline assessments will be required if different baseline scenarios are identified in the implementation of project activities in new project areas.

Table 3. Total net-greenhouse gas emissions under the baseline scenario

Year	Baseline emissions (t CO_2e)
1-30	0

3.10 Livelihood Baseline (initial status and expected change)

The expected livelihood change outlined in the project appears to be correctly justified, accurate, and complete, based on the comprehensive socio-economic assessments conducted. The initial livelihood status of the local community, primarily subsistence farming, was thoroughly analyzed through surveys and assessments, which provide a clear understanding of the income levels and farming conditions in the area. These initial conditions indicate that the local economy is vulnerable, heavily reliant on natural resources, and subject to climatic conditions, with limited opportunities for economic growth due to the area's isolation.

The expected livelihood change analysis presents a realistic view of the project's potential impact on local stakeholders. The project's involvement, particularly with the reforestation initiatives, is likely to offer both short- and long-term benefits by improving local soil fertility, increasing income through ecosystem services (e.g., carbon credits), and reducing land degradation. The identification of alternative land use scenarios, including the likely continuation of pre-project activities without intervention, shows that the project is expected to provide significant livelihood improvements compared to a "business as usual" situation.

3.11 Ecosystem Baseline (initial and expected change)

The initial and expected changes in the ecosystem baseline are clearly justified in PDD and further reviewed from the submitted evidence in the Annexes of the PDD (e.g. Environmental and Social Screening Report and Environmental Impact Assessment) and during the on-site visit . The analysis provides a robust understanding of the current ecological challenges and outlines the likely trajectory of the project area if left unmanaged. The project is critical in preventing further ecological degradation and in supporting restoration efforts that can improve vegetation cover, soil fertility, and biodiversity conservation in both the project area and the adjacent Mkingu Forest Reserve. The expected ecosystem changes align with the need for active intervention to halt the decline in natural resources and biodiversity in this important region.

Theory of Change

3.12 Project Logic

The Project Coordinator clearly describes in section 3.5. Project Logic of the PDD the main project outcomes, outputs and project activities, including the assumptions, risks and mitigation measures. The project considers the following:

Outcomes: Carbon benefits, Livelihood benefits and Ecosystem benefits

Outputs (O) and activities (A):

- O 1: Carbon sequestration through reforestation and restoration in the project region

- A 1.1: Forest restoration through planting of native tree species

- A 1.2: Forest restoration through Assisted Natural Regeneration

- A 1.3: Agroforestry through planting of native tree and naturalized species combined with crops

- O 2: Farmer households and village councils have received income from annual payments of contributed land, incentives from implementing project activities such as maintenance, monitoring and patrolling and increased food security and additional income as a result of improved agriculture & agroforestry on their land.

- A 2.1: PES payments through legalised partnership agreements

- A 2.2: Project activities such as nursery work, planting, maintenance and protection are carried out.

- A 2.3: Income from improved agriculture & agroforestry.

- O 3: The sub-montane forest has been restored and populations of endangered forest species have been increased through the combination of forest protection and reforestation.

- A 3.1: The planting of endangered and endemic tree species that are at risk of extinction due to overexploitation and climate change.

- A 3.2: The restoration of a forest corridor reconnecting the Mkingu forest reserve with the Kanga forest reserve, mainly by assisted natural regeneration and a strict fire prevention & extinguishing scheme. In reality, this is a fundamental wildlife corridor that has been absent for decades and which, over time, would allow for the re-establishment of gene flow between the populations of many species that are now isolated in the two massifs.

- A 3.3: Tanzania Forest Service (TFS) is facilitated by PAMS through an MoU and carries out patrolling with Village Forest Guards (VFG) and law enforcement and fire prevention throughout the forest reserves and reforested areas in the project region.

The project logic was assessed during the validation through the document review (PDD, Annexes and other supporting documents), by direct observation in the on-site visit, and during the interviews with stakeholders. During this process, it was concluded that the project logic is correctly justified and accurate, and complies with PV Climate requirements. The implementation of the project is still in early stages, but the project logic is clear and concise.

Technical Specification

As stated in section 3.8. of this report, at the time of this validation, only one of the planned project interventions has Technical Specifications, therefore, is the only one that has been assessed. In future verification, once the Project Coordinator has developed new Technical specifications (E.g. for Agroforestry) this will need to be assessed by a VVB.

3.13 Project Activities

Project interventions and project activities are correctly justified, as described in the table below. However, as indicated in section 3.8. and Annex 3 (OBS 01 and 02) of this report, the assessment in this validation has been done for the only available Technical specifications at the time of validation. These Technical specifications are for Forest restoration activities through planting in areas where the baseline scenario is subsistence farming. The assessment of the other planned project interventions and baseline scenarios will be required in future verifications once the new Technical specifications are developed by the Project Coordinator.

Table 4 Project Activity Summary

Project Intervention	Project Activities	Inputs	Validation Assessment
Forest Restoration	-Planting of a mix of native and endangered tree species on the land owned by participating farmers and village councils. -Implementation of Assisted Natural Regeneration, eventually supported by enrichment planting, on land with degraded forest vegetation. -Maintenance, protection and monitoring of the planted and restored forests by the project team in close coordination with the participating farmers and village councils.	**Project management:** Hiring and training a management team to supervise all reforestation activities. **Human resources:** Hire and train local community to carry out seed collection, nursery management, clearing and weeding, planting, and patrolling **Financial Resources:** Funds to cover the costs of leasing land, purchasing materials, paying workers, and all other expenses related to the project activities. **Monitoring:** Permanent plots and suitable remote sensing based software to monitor	In the document review (PDD, technical specifications, annexes to the PDD, and other supporting documents. See Annex 1, # 1, 14 and 26), it was confirmed that the Project Coordinator has accurately described the forest intervention and the necessary activities for its successful implementation. In the on-site visit to the selected farms and nurseries, and in the interviews with the farmers and project staff, as the project had started with the planting activities, it was confirmed that the implementation is being done as described in the project documents.

		changes in forest cover and biomass.	
Agroforestry	-Introduction of Agroforestry models on land of participating farmers. -Training of participating farmers on agroforestry techniques and improved agriculture in collaboration with EPINAV. -Value chain development of crops and products harvested in the agroforestry plots.	**Knowledge and Training:** Training farmers and project participants on agroforestry practices, benefits, and management techniques. **Quality Seeds and Seedlings:** Selection of appropriate tree and crop species, including native and economically valuable species. **Market Access:** Knowledge and connections to local and broader markets for the sale of agroforestry products (e.g., fruits, nuts, timber), including value-added processing information. **Financial Resources:** Funding to cover the initial costs of setting up AF systems, including the purchase of inputs, payment for labor, and other establishment costs. **Monitoring and Evaluation Systems:** Tools and techniques to assess the development and impact of AF practices on biodiversity, soil health, crop yields	As mentioned above, and in section 3.8 of this report, at the time of this validation, Technical specifications for this project intervention were not available, therefore, they have not been assessed in this validation.

		and economic outcomes.	
Forest Protection	-Set-up of Village Forest Guards (VFG) program with participation of community members and in collaboration with Tanzania Forest Service (TFS). -Training of community members as VFGs and provision of equipment. -Patrolling teams of VFGs and forest rangers to control the project area in order to prevent fires and reduce illegal activities.	**Supervision:** staff of PAMS and Tanzania Forest Service to guide and train the Village Forest Guards. **Human resources:** Hire local community members as Village Forest Guards (VFG) to carry out patrolling and fire prevention & fighting. **Financial Resources:** Funds to cover the costs of patrolling and firefighting equipment. **Monitoring:** suitable software to monitor forest protection related activities.	As mentioned above, and in section 3.8 of this report, at the time of this validation, Technical specifications for this project intervention were not available, therefore, they have not been assessed in this validation.

3.14 Additionality

The justification for additionality provided in the PDD has been reviewed. The key barriers (lack of exposure, knowledge, economic means, and cultural perspectives) that would prevent the project from occurring without external intervention were explained in the PDD. The involvement entities like PAMS and Trees for All is correctly positioned as the necessary catalyst for initiating the project and overcoming these barriers. The starting date of the project, corresponding to the first plantation activities, is 28 March 23 (see Annex 1, # 37).

The potential for local communities to take over these practices in the future, with external guidance and support, is acknowledged, but it does not undermine the current additionality of the project, as it emphasizes the current need for external involvement to overcome the identified barriers.

The main barriers and how the project interventions will overcome them are described in the following table. All identified barriers have been assessed in the document review and confirmed through the different interviews with the farmers and local stakeholders. During the visit to the project area enough evidence was gathered regarding the implemented project intervention, to confirm the additionality of forest restoration activities in land where the baseline scenario is subsistence farming.

However, as mentioned in section 3.8 and in Annex 3 (OBS 01 and 02) of this report, at the time of this validation, the only available Technical specifications were for Forest restoration activities through planting in areas where the baseline scenario is subsistence farming. These technical

specifications include the Additionality demonstration for the mentioned project intervention following AR-TOOL-02: "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities", as required by the methodology. Therefore, this is the only Additionality demonstration assessed. The assessment of Additionality for other planned project interventions and baseline scenarios will be required in future verifications once the new Technical specifications are developed by the Project Coordinator.

Table 5 Additionality Assessment Summary

Project Intervention	Main Barriers	Activities to Overcome Barriers	Validation Assessment
Forest restoration	Without the implementation of our project, several significant barriers would impede the initiation and development of reforestation efforts in the targeted area: -Economic Constraints: The local communities, primarily subsistence farmers, lack the financial resources required for investment in reforestation activities. This economic shortfall is a critical barrier that restricts their ability to engage in or initiate forestry projects. -Limited Knowledge and Exposure: There is a prevalent lack of awareness and understanding among the communities regarding the diverse methodologies and benefits of reforestation. The absence of this knowledge hinders the community's	To address the aforementioned barriers and facilitate our reforestation efforts, the following activities have been designed as part of our strategic approach: -Provision of Technical Knowledge and Expertise: Bringing in experts to provide the technical knowledge needed for reforestation and to introduce sustainable agroforestry practices to the communities and participating farmers. -Alternative financial income to the farmers from the land annual payments: long term partnership agreement with the farmers, to change to land use from agricultural farming to forest protection of restored area and agroforestry.	Based on the evidence gathered during the validation, in the triangulation of document review (Annex 1, # 1 and 14), interviews and direct observations it can be confirmed that the additionality demonstration described in the Technical specifications is correctly justified. The baseline scenario is subsistence farming and project activities are additional.

	capacity to value and implement reforestation autonomously. -Educational Shortcomings: The low level of schooling within the community further exacerbates the difficulty in assimilating new and complex concepts such as those related to reforestation and sustainable land management. -Geographical and Infrastructural Limitations: The remote nature of the project area, compounded by poor connectivity, poses significant challenges to the dissemination of information and the implementation of reforestation practices. -Cultural Perceptions: Historically, the forest has been valued for immediate economic gains through activities such as hunting and timber harvesting, rather than for its ecological benefits. A shift in cultural perspective is required to appreciate the forest as a living entity that provides environmental and economic benefits through its growth rather than its destruction.	-Capacity Building and Training: Educating and training the community members and local stakeholders on the importance of environmental conservation and how to implement reforestation and agroforestry practices effectively. -Cultural Shift and Awareness Campaigns: Encouraging a cultural change in the perception of forests from being valuable only when cut down or hunted in, to being seen as beneficial in terms of their growth for both economic and environmental reasons. This is partly achieved by building upon previous awareness campaigns about the risks of climate change and the negative impacts of deforestation. -Community Engagement: Involving local households in the project, which may, over time, encourage them to adopt and expand reforestation practices independently. -Monitoring and Evaluation:	

		Establish a robust monitoring and evaluation system via permanent plots and suitable software, to assess the progress of reforestation efforts, adaptively manage interventions, and document lessons learned for future scalability.	
Agroforestry	-Lack of Capital: the set-up of agroforestry plots with crops such as vanilla and cardamom and woodlots requires initial investment for purchasing plants and equipment, and maintaining them until they reach maturity and become profitable. -Technical Knowledge: Specific expertise is needed to establish AF models and cultivate crops with market value, including planting techniques, pest management and harvesting processes. -Market Access: Farmers lack access to markets to sell their products at fair prices, including international markets, which are especially important for cash crops like vanilla and cardamom.	-Agroforestry model design: Assisting in the design and implementation of AF models that optimize the growth of both trees and understory crops without resource competition. -Financial Support and Microfinance: Providing loans, grants, or microfinance options to farmers for initial investment in agroforestry models. -Training: Conducting workshops and training sessions on the cultivation, care, and harvesting of AF plots, including pest and disease management. -Cultural Integration: Engaging with community leaders and using	For this project intervention, at the time of this validation, Technical specifications were not available, therefore, a complete assessment of additionality demonstration was not possible. Following the summary information available in the PDD, the barrier analysis seems appropriate to the characteristics of the project intervention. However, further assessment will be required once Technical specifications are available.

	-Labor Intensity: agroforestry with crops such as vanilla and cardamom is labour-intensive, requiring significant efforts for pollination (in the case of vanilla), maintenance and harvesting, which can be a challenge for smallholder farmers.	participatory approaches to integrate new agroforestry practices with respect to traditional methods. -Market Development and Linkages: Establishing connections with local and international buyers, developing cooperatives and creating supply chains for crops/products with market value.	
Forest Protection	-Persistence of Slash-and-Burn Farming: Traditional slash-and-burn practices, which are often part of the local agricultural cycle, result in wildfires and repeated forest clearing and degradation, hindering natural regeneration efforts. -Unsustainable Firewood Collection: Overharvesting of firewood can prevent the growth of young trees and reduce the seed bank, which is crucial for natural regeneration. -Lack of Alternative Livelihoods: Without other sources of income, local populations may not be willing or able to cease activities that degrade the forest.	-Set-up of the Village Forest Guards program: patrolling teams of community members (VFGs) and Forest rangers of TFS to effectively control the project area. -Fire Management and Control: establish a fire management strategy, including the creation of firebreaks, training of the Village Forest Guards as firefighters, and promoting safe burning practices. -Community Education and Awareness: educational campaigns together with the Village Natural Resource Committees (VNRC)	For this project intervention, at the time of this validation, Technical specifications were not available, therefore, a complete assessment of additionality demonstration was not possible. Following the summary information available in the PDD, the barrier analysis seems appropriate to the characteristics of the project intervention. However, further assessment will be required once Technical specifications are available.

	-Limited Awareness and Education: There may be a lack of understanding about the long-term negative impacts of current land-use practices and the benefits of forest conservation.	to raise awareness about negative impacts of current practices and the long-term benefits of forest conservation. -Enforcement of Forest Protection Laws: working with the local and national authorities to strengthen the enforcement of forest protection laws. -Monitoring and Evaluation: Implement a monitoring and evaluation system to track the progress in patrolling and fire & encroachment incidents.	

3.15 Carbon Benefits

The technical specifications of the first project intervention include all the details for the assessment of carbon benefits for this specific project intervention. All calculations and justifications have been assessed in the validation through a detailed review of the calculations Excel file, the Technical specification and supporting documents (E.g. Reference papers). Also, several technical meetings were held with PAMS and Trees for All technical staff responsible for the carbon benefits calculation. In these meetings, a detailed discussion and review of carbon benefits was performed, confirming that calculations were done following methodology requirements. A summary of the assessment of the main sections of Technical specification related to carbon benefits is included in the following list:

Carbon Pools and Emission Sources

AGB, BGB and SOC area the 3 only carbon pools considered. ABG in non-woody biomass, Litter, Deadwood and Wood products have been conservatively excluded as it was confirmed that these pools are expected to increase more in the project scenario (reforestation) than in the baseline (subsistence agriculture).

Nitrogen fertilization and Fossil fuel use are the only 2 emission sources considered. The rest of the sources included in the methodology have been conservatively excluded, as confirmed in the document review and on-site visit. The potential emissions of these sources are expected to be insignificant, or higher in the baseline scenario compared to the project.

Baseline Emissions/Removals

These are expected to be zero. It is expected that the stock changes in all considered carbon pools will be zero or negative. This was corroborated in the validation process.

Expected Project Emissions/Removals

The project removals are calculated using growth models for ABG, a default factor for BGB and a simplified method based on default factors for SOC (CDM tool AR-TOOL16). It was confirmed that all calculations have been done following the selected PV Methodology. In the case of project emissions, CDM AR-TOOL07 was used for the fertilizer emissions, considering wo different types of fertilizer and the expected amounts used. For fossil fuel consumption emissions CDM tool AR-TOOL05 was used, based on the project estimations. It was confirmed that all calculations follow the methodology with a conservative approach.

Potential Leakage

The Project Coordinator has followed a conservative approach in the estimation of leakage. Activity displacement has not been identified during the audit. However, following this conservative approach the AGB, BGB and SOC stock changes due to activity displacement have been calculated, leading to a final leakage discount factor of 3%. Leakage was calculated following the methodology.

Uncertainty

In ex-ante calculations, which are based on estimations, the Project coordinator does not calculate an accurate uncertainty, which will need to be calculated in the project monitoring. The risk of expected removals being higher than actual removals is accounted for through the consideration of an Achievement Reserve of 10%.

Expected Carbon Benefits

The expected carbon benefits are summarized in the following table. During the validation, it was confirmed that carbon benefit calculations meet the requirements of the approved methodology.

During the assessment, some findings were identified that were solved and clarified during the validation process (see Annex 2 CAR 07 and NIR 06). Some errors were identified in the calculation process of SOC and AGB that were corrected in the last version of the PDD, Technical specifications and Excel calculation files.

As mentioned in Annex 3 (OBS 01 and 02) and in previous sections of this report, this assessment has been performed for the only available Technical specifications for Forest restoration activities through planting in areas where the baseline scenario is subsistence farming. For the other project interventions, the Project coordinator has included in the PDD some general estimations but not supported by Technical specifications and detailed calculations. The assessment of carbon benefits for other planned project interventions and baseline scenarios will be required in future verifications once the new Technical specifications are developed by the Project Coordinator.

Table 6 Validated Carbon Benefits Summary in the crediting period

Project Intervention	Baseline Emissions (t CO_2e/ha)	Project Emissions (t CO_2e/ha)	Leakage Emissions (t CO_2e/ha)	Carbon Benefit (t CO_2e/ha)
Forest restoration (with tree planting)	0	709.8	21.29	688.51
Forest restoration (with ANR)*	Not available	Not available	Not available	350
Agroforestry*	Not available	Not available	Not available	200

*The values of Carbon benefit have been estimated by the project coordinator as technical specifications were not available for these project interventions at the time of the validation.

Table 7 Validated Plan Vivo Certificate Potential

Project intervention	Carbon Benefit (tCO_2e/ha)	Project Area (ha)	Total Carbon Benefit (t CO_2e)	Risk Buffer (20%, tCO_2e)	Achievement Reserve (10%, tCO_2e)	Potential PVCs (tCO_2e)
Forest restoration (with tree planting) (2.500 ha intervention area)	688.51	2500	1721275	344255	137702	1239318
Assisted Natural Regeneration (with limited tree planting)	350	2500				875000
Agroforestry	200	1200				240000
Total expected sequestration potential		6200				2354318

Risk Management

3.16 Environmental and Social Safeguards

3.16.1 Exclusion List

According to PV Annex 8, the project does not include any activities listed in the Plan Vivo Exclusion List. Enough evidence provided in the PDD that was confirmed in the on-site visit.

3.16.2 Environmental and Social Screening

The environmental and social screening is described in Annex 9 of the PDD and summarized in the corresponding section of the PDD.

The environmental and social screening report is correctly justified for the project intervention.

Table 8 Environmental and Social Risks

Risk Area	Significance (low, moderate, severe, high)	Validation Assessment
Vulnerable Groups	Moderate	Based on the evidence gathered during the audit, in the review of the PDD and its Annex 9 (See Annex 1, # 1 and 15), and the interviews with project participants and the local stakeholders (See section "Site visit and interviews" of this report), it has been confirmed that the Likelihood and Magnitude of the risk are sufficiently justified, concluding that significance is appropriate.
Gender Equality	Low	Same as above.
Human Rights	Low	Same as above.
Community, Health, Safety & Security	Low	Same as above.
Labour and Working Conditions	Low	Same as above.
Resource Efficiency, Pollution, Wastes, Chemicals and GHG emissions	Low	Same as above.
Access Restrictions and Livelihoods	Moderate	Same as above.
Cultural Heritage	Low	Same as above.
Indigenous Peoples	Moderate	Same as above.
Biodiversity and Sustainable Use of Natural Resources	Low	Same as above.
Land Tenure Conflicts	Low	Same as above.
Risk of Not Accounting for Climate Change	Low	Same as above.
Other – e.g. Cumulative Impacts	Low	Same as above.

3.16.3 Environmental and Social Assessment

As mentioned in the PDD and its Annex 10, the Environmental and Social Impact Assessment (ESIA) for the Nguru Landscape Forest Restoration Project evaluates potential environmental and social effects of the project and outlines strategies for mitigation and monitoring. Key objectives include assessing baseline conditions, identifying and addressing anticipated impacts, incorporating stakeholder input, and developing an Environmental and Social Management Plan (ESMP) with clear implementation timelines and costs. The study combined a detailed desk review of relevant documents and policies with on-site fieldwork. Field assessments covered ecological and socio-economic aspects and incorporated insights from local community members to identify sensitive areas, such as cultural or burial sites. Project staff and independent experts contributed specialized surveys in biodiversity, vegetation, land valuation, and social factors. VVB confirmed through evidence that the final ESIA report was prepared by licensed consultants under the oversight of the National Environment Management Council (NEMC), ensuring compliance with national standards and providing a comprehensive foundation for sustainable project execution.

During the audit, it was confirmed that a comprehensive and professional assessment was carried out by local experts, in collaboration with the Project Coordinator. The team demonstrated sufficient knowledge of the environmental and local contexts, as well as of the potential impacts of the project interventions. During visits to the different farms and interviews with farmers and other local stakeholders, no evidence was found of impacts (and their rating) differing from those identified in the assessment. The environmental and social impact assessment report is correctly justified for the project activity.

3.16.4 Environmental and Social Management Plan

VVB reviewed mitigation strategies adopted in the project to address potential environmental and social risks. To avoid plastic pollution, reusable seedling trays are used and polyethene bags are collected after planting. Gender equality is promoted through equal remuneration policies, active gender mainstreaming, and awareness campaigns. Vulnerable groups are identified and supported through tailored strategies, including engaging family members of people with special needs in project activities. To protect food security, farmers are encouraged to lease fallow land for tree planting and adopt agroforestry and improved agricultural practices. Land disputes are mitigated through early conflict identification, land-use planning, and issuing Certificates of Customary Rights of Occupancy (CCROs). For households dependent on forest resources, the project offers alternative livelihoods such as agroforestry, legal land access, and employment. Indigenous communities like the Maasai are engaged by ensuring inclusive participation and providing work opportunities. To address human-wildlife conflict risks in the wildlife corridor, the project will implement monitoring teams, collect incident data, and create a mitigation unit trained in conflict prevention methods. These measures aim to ensure the project is socially inclusive, environmentally sustainable, and conflict-sensitive. During the audit, it was confirmed that some of the mitigation measures have already been implemented, while others are planned and are aligned with the project's designed activities.

During the validation, two findings were identified related to this section: one regarding Mitigation & compensation measures (See Annex 2 CAR 08) and a second one regarding Government involvement (See Annex 2 NIR 07). With the final version of the PDD and the provided responses of the Project Coordinator, these non-conformities were closed, concluding that the social Management Plan is correctly justified for the project activity, and that it complies with PV Climate requirements.

3.16.5 Native Species

The project plans to use a mix of more than 100 species, most of them native and endemic species in the project area. In the forest restoration project intervention, all planted species are native. However, in agroforestry activities, some non-native species are planned to be used. This project intervention was not fully assessed during the validation as the Technical specifications are not available (Annex 3, OBS 01 and 02).

The only 3 identified species as non-native are: *Acrocarpus fraxinifolius* - Shingle Tree, *Theobroma cacao* – Cocoa and *Vanilla planifolia* – Vanilla. No evidence was found indicating that these species are invasive in the region, and no significant environmental risks were identified regarding their use in agroforestry systems. It can be concluded that non-native species are correctly justified in the project, as confirmed in the document review, in the visit to the nurseries, and the sampled farms.

Table 9: Validated Non-Native Species Overview

Project Intervention	Non-Native Species Planted/ Introduced	Validation Assessment
Agroforestry	*Acrocarpus fraxinifolius* - Shingle Tree	The species is not listed as invasive in Tanzania and is already widely planted without reports of naturalised spread. The species poses minimal ecological threat and that the project has clear, feasible measures to prevent or correct any unforeseen issues. Document reviewed referenced in Annex 1, # 1, 15, 16, 27 and 28.
Agroforestry	*Theobroma cacao* – Cocoa	Through desk review (Annex 1, # 1, 15, 16, 27 and 28), it was found that cocoa cultivation aligns well with sustainable land-use practices, and its ecological behaviour and management requirements ensure it does not pose an environmental threat under current or projected project conditions.
Agroforestry	*Vanilla planifolia* – Vanilla	Through desk review (Annex 1, # 1, 15, 16, 27 and 28), it was found that *Vanilla planifolia* poses no environmental threat under current or projected project conditions due to its reproductive limitations, cultivation dependence, and lack of invasiveness. Its use in agroforestry is safe and aligned with sustainable agricultural practices.

3.17 Achievement of Carbon Benefits

The project will generate fPVC's, and a 10% proportion of carbon benefits will be held as insurance against non-achievement of carbon benefits. VVB confirmed this is in accordance with the PV requirements.

3.18 Reversal of Carbon Benefits

The total scores of the risk factors to reversal of the Carbon Benefits achieved by the project were calculated by multiplying the Impact and Likelihood scores to give a total score between 0 and 9. There are 3 risk factors with a score greater than 4, and in those cases, additional mitigation measures have been considered in the project design.

All risk factors have been assessed in the validation, discussed with the Project Coordinator and cross-checked during the on-site visit. A CAR was identified regarding an error in the score calculations and the additional mitigation measures for factors with a risk score greater than 4 (See Annex 2 CAR 09). After the Project coordinator's response and the review of the updated PDD, the CAR was closed, and the fulfilment of the corresponding standard requirements was confirmed.

The impact, likelihood, mitigation measures and the final scores have been assessed. The Risk and Reversal explained in PDD were further cross-checked through document review and on-site observations. The project intervention considers all social, Environmental, Economic and administrative Risks.

Table 10 Risk of Reversals

Risk Factor	Mitigation Measures*	Score	Validation assessment
Land tenure and/or rights to climate benefits are disputed	The project ensures with a rigid land survey that project participants have valid land ownership documents, supports CCRO issuances in close collaboration with the district authorities and we avoid the inclusion of land for the lease to the project on which there is a likelihood of conflict (output A1).	4	In the on-site visit, it was confirmed the survey and CCRO process is in place with some CCRO reviewed. Visited farmers were consulted about this issue. The risk score and mitigation measures are considered appropriate and sufficiently justified.
Political or social instability	Tanzania has always been a socially and politically stable country, and there is no reason to believe that it will not continue to be so. Moreover, potential tensions at the central political level rarely affect rural communities significantly. A mitigation measure is our strategy is to keep project activities separate from political elements and always be super-partisan. Another is to be all-inclusive, giving all local people the opportunity to join the project on a voluntary basis regardless their background or gender.	1	During the on-site visit and in the interviews with stakeholders, in particular with those working in governmental entities, it was confirmed that mitigation measures are in place. The risk score and mitigation measures are considered appropriate and sufficiently justified.
Community support for the project is not maintained	The project ensures tangible benefits for the participants and local stakeholders throughout the project lifespan. We provide annual payments as part of the PES agreements (activity 2.1) and create employment opportunities through project activities (activity 2.2) resulting in economic benefits. Furthermore, we introduce improved agricultural practices, agroforestry systems, and strengthening market linkages by value chain development to strengthen food security and create income opportunities (activity 1.3 and 2.3). Additionally, we support the establishment and enhancement of essential village services, providing a set of additional benefits that make the project more beneficial to the entire community. Care is taken to foster strong relationships at both social and interpersonal levels between the project, its staff, the community, and local authorities. Ensuring that engagement and	6	No high risks were identified during the validation regarding this issue. Most of the mitigation measures are already implemented or communicated to the project participants. The onboarding process of project participants has been cross-checked, and it was confirmed the effort of Project Coordinator engaging project participants and other stakeholders. Annex 1, # 1, 11 and 12. The risk score and mitigation measures are considered appropriate and sufficiently justified.

	discussions with the local stakeholders are active and inclusive remains a core priority during the entire project lifespan, reinforcing the project's role as an essential part of community life.		
Insufficient finance secured to support project activities	We have elaborated a solid and detailed financial strategy to cover the implementation of all planned project activities and a series of measures that can function as a buffer in case of unexpected events related to policy changes or market fluctuations or other dynamics beyond proper planning. Buffer strategies may concern the involvement of donors, the diversification of the 'product' (tree donations instead of carbon credits) and the correct strategy and operation of the trust fund. Furthermore, our financial plan is based on conservative calculations.	4	The mitigation measures and scores have been assessed and discussed with PAMS and Trees for All (the main donor at this stage of the project). Based on the current implementation phase of the project, no significant risks have been identified regarding this factor. Annex 1, # 1, 4 and 24. The risk score and mitigation measures are considered appropriate and sufficiently justified.
Alternative land uses become more attractive to the local community	During the project lifespan, it is likely that alternative uses of the land may be considered by some participants, so our strategy to reversals is, in addition to the legal constraint represented by the partnership agreement, to keep the economic benefits that the project produces at household level sufficiently attractive. We ensure that at least 60% of the carbon revenues go directly to the participants by transparent annual payments (Output 2). If the price of carbon credits has the trend that is predicted, the share in addition to annual payment should remain a sufficiently good incentive, especially if combined with agroforestry and improved agricultural activities (activity 2.1, 2.2 & 2.3). We consider the option to combine these incentives related to the issuance of biodiversity credits, an activity currently being evaluated.	4	In the different conversations with the Project coordinator and project participants, alternative land uses were discussed. Although there are some clearly identified, considering the current project design (e.g. payment schedule), this factor was not considered in the validation as with high risk. Annex 1, # 1, 27 and 28. The risk score and mitigation measures are considered appropriate and sufficiently justified.
External parties carry out activities that reverse climate benefits	In the event that external parties carry out programs that reverse climate benefits and in case there is no way to prevent this from happening through negotiation or legal restrictions, the project would still represent an important factor of mitigating the negative effects generated by these activities through the combined strategy of carbon removal (reforestation) and avoided CO2 emission (forest protection), see output 1.	1	No activities identified. The risk score and mitigation measures are considered appropriate and sufficiently justified.

Fire	Fire management is one of our most important tasks to carry out, and we are implementing this by creating fire prevention and extinguishing teams composed of community members from the Village Natural Resource Committees. These teams are fully trained, in place, and equipped with the necessary tools to carry out their responsibilities effectively (mitigation measure #3, activity 1.1). They are dedicated to ensuring that whenever a farmer wants to use fire in the traditional way, they are informed and ready to intervene to prevent the fire from getting out of hand. Additionally, they are tasked with responding to any fire outbreaks and ensuring that such threats are brought under control as quickly as possible. The community has demonstrated a positive buy-in to this approach, further strengthening the effectiveness and sustainability of fire management efforts.	6	This was one of the main risks identified, during the visit some of planted areas were burnt. Some of them were already re-sprouting and all of them are planned to be replanted. It is a common practice in the agriculture sector to do slash and burn practices. The mitigation measures were discussed with the different stakeholders, the main ones have already started and monitoring will be required. The risk score and mitigation measures are considered appropriate and sufficiently justified.
Pest and disease attacks	Being a project that uses indigenous species that are well adapted to local climatic and soil conditions, the possibility of disastrous pests and disease attacks is low. In general, the correct management of the relevant variables (control of humidity levels and sun exposure, density of seedlings susceptible to pests attacks, etc.) minimises the occurrence of such an outbreak (activity 1.1, mitigation measure 4) .	2	At the time of the validation, no significant pests or diseases were identified. The use of a mix of native species and the considered mitigation measures were confirmed during the validation. The risk score and mitigation measures are considered appropriate and sufficiently justified.
Extreme weather or geological events	Extreme weather events are among the risk factors happen with a high probability, particularly excessive rainfall with the danger of flooding near the nursery or excessive drought during seedling germination and planting periods. However, the area is not prone to landslides or other geological events, and flooding risks have been mitigated through careful planning. Key sites, such as nurseries, are now located in elevated areas with a very low risk of prolonged submersion. In 2023, a flood partly affected the nursery, prompting its relocation to a safer, elevated location. Additionally, for planting sites in valley bottoms where temporary submersion could occur, planting at the end of the rainy season further reduces this risk. Measures are also in place to ensure sufficient irrigation to manage periods of excessive	6	This has been assessed as one of the main risks, as identified by the Project Coordinator. Mitigation measures are correctly justified and already implemented. It was confirmed during the visit that the success of the plantation is highly dependent on the plantation season and the species selection. The risk score and mitigation measures are considered appropriate and sufficiently justified.

	drought, supporting the long-term success of restoration activities (activity 1.1, mitigation measure 5).		
Capacity of the project coordinator to support the project is not maintained	We function as a cohesive team, ensuring that all members of both the project team and the broader organization are consistently updated and actively engaged throughout all stages of the project (operating as a team of teams). This includes cross training and knowledge sharing. This approach facilitates seamless transitions in the event of unexpected circumstances, such as the prolonged unavailability of a specific team member, including the project coordinator. By fostering a culture of collaboration and shared responsibility, we mitigate the risk associated with any individual's absence, ensuring the project's capacity even amidst challenges.	3	At this stage of the project, the capacity has been demonstrated during the on-site visit (considering the permanent staff in the project area and the current onboarded participants). The proposed mitigation measures are considered necessary in the scaling up of the project (currently less than 500 ha planted, final objective 6200 ha). The risk score and mitigation measures are considered appropriate and sufficiently justified.
Technical capacity to implement project activities is not maintained	We have elaborated a strategy to maintain technical capacity within the project which involves: • Conducting regular training sessions to update team members on evolving technologies relevant to the project. • Promoting cross-training among team members to broaden skills and reduce reliance on individuals. • Training local stakeholders such as the Village Natural Resource Committees and village councils so they 'own' the technical capacity to implement the activities themselves in the long term. • Engaging external experts for specialized support when internal expertise is lacking. • Offering constructive feedback and support to address skill gaps or performance issues. • Creating contingency plans to address disruptions in technical capacity, such as partnering with other organizations or accessing external resources.	2	No high risk has been identified during the validation. The mitigation measures have been cross-checked and it was confirmed that many of them are being implemented. The risk score and mitigation measures are considered appropriate and sufficiently justified.

3.19 Leakage

The risk of leakage and leakage mitigation measures for each project intervention has been assessed. For the forest restoration intervention, the leakage risk in the project arises mainly from two factors. First, displacement of agricultural activities may occur as farmers allocate part of their land to the project. Second, shifts in wood harvesting may happen since farmers are restricted from cutting live trees within the project area. In terms of mitigation measure, the project employs a range of mitigation measures to address leakage risks and ensure sustainability. These include community engagement and fair financial incentives that match or exceed typical agricultural income, encouraging voluntary participation. Sustainable livelihoods are promoted through agroforestry and improved farming practices, boosting food security and income. Land-use planning ensures clear land rights via revised village plans and issuance of CCROs. Education and awareness foster respect for forests, while monitoring and enforcement are strengthened through trained Village Forest Guards and a partnership with the Tanzanian Forest Service. Finally, a 3% carbon leakage discount is applied as a safeguard in carbon accounting.

For agroforestry intervention, the leakage risk in the agroforestry component arises from the potential displacement of traditional staple crop farming. To mitigate leakage risks from agroforestry, the project emphasizes community-led design to ensure farmers' needs are prioritized. Key measures include: maintaining staple crop production for food security, integrating desirable cash crops into agroforestry plots, and ensuring access to firewood and timber to reduce forest extraction. Additional strategies involve: community engagement, land-use planning, and monitoring by trained Village Forest Guards and TFS. The project also promotes market access, sustainable energy (e.g., cookstoves), and collaboration with neighbouring villages to prevent the displacement of agricultural activities. These measures aim to align livelihoods with conservation goals and will be refined in the activity's technical design.

The leakage risk for forest protection intervention is that improved forest protection in the project area may shift illegal activities—like encroachment or logging—to unprotected areas of the Mkingu and Kanga Forest Reserves, especially if only the forests near project communities are monitored and not the entire reserve. Mitigation measures adopted are signing an MoU with TFS for collaborative forest protection, involving Village Forest Guards in monitoring and enforcement, conducting patrols beyond the project area to prevent leakage, and implementing education and awareness programs to prevent illegal activities and raise community understanding of forest value.

As indicated in Annex 3 (OBS 01 and 02), at the time of this validation, only one Technical specifications were available, for Forest restoration. Therefore, although the leakage analysis included in the PDD for the other planned project interventions has been assessed, the full assessment of the leakage calculations following the methodology has been done only for the implemented project intervention. Considering the performed assessment, based on the PDD review, the visit to the sampled project areas and the stakeholders' interviews, it can be concluded that the leakage is correctly justified for the project interventions.

3.20 Double Counting

There is no other greenhouse gas emission reduction and removal projects, programmes or initiatives that overlap with the project areas. During the document review, in the analysis of the registries of different carbon standards and in the interviews with the stakeholders, no evidence was found of overlaps of the project area with other GHG initiatives. The project coordinator has obtained a letter

from the regional administration, the Morogoro Region: "Permission for conducting reforestation project in Nguru and Rubeho mountains", and a letter from the national administration, United Republic of Tanzania Vice President´s Office: "Letter of no objection regarding Nguru landscape forest project".

A CAR was identified during the on-site visit (See Annex 2, CAR 10) regarding lacking of information in the PDD and the availability of the Letter of No Objection. The CAR was closed with the review of the new version of the PDD and the Letter of No Objection. With this new evidence, the Validation team concluded the fulfillment of PV Climate requirements regarding double counting.

3.21 Key Agreements to validate

All the requirements of sections 3.14 to 3.18 have been assessed during the validation process. The interviews with project participants had an important focus on these issues. Land management plans, crediting period, benefit sharing mechanism, grievance mechanism and project agreements were reviewed and discussed with the Project Coordinator. During the assessment, several findings were identified leading to NIRs, CARs and FARs (See details in Annex 2). NIR 08, NIR 09 and FAR 02 were identified regarding Land management plans, CAR 11 regarding Crediting period and OBS 03 concerning Benefit Sharing. Finally, after project responses and the evaluation of the new provided evidence, one FAR (FAR 02) remains open regarding the final content of the new version of the participant agreement template, under discussion by the Project Coordinator and the local administration. This FAR is related to PV Climate Project Requirements V5.2: 3.14.6 (Management Plan), 3.16.1 (Benefit Sharing Mechanism), 3.17.4. (Grievance) and 3.18.2 (Annual Carbon Benefits).

MONITORING AND REPORTING

Indicators

3.22 Carbon Indicators

Carbon indicators are correctly justified for all project interventions in section “Carbon indicators) of the PDD. Carbon indicators are described in this section by carbon pool and emission factor, and for the different planned project interventions. As stated in Annex 3 (OBS 01 and 02), at the time of this validation, it was only possible to perform a full assessment of Forest restoration intervention as it was the only one with Technical specifications. The identified carbon indicators in the following table have been assessed, their alignment with the selected methodology has been confirmed, and, although the project monitoring is still in process (first permanent sample plots were measured during the on-site visit), it was corroborated that planned measures and calculations comply with the methodology equations and requirements.

During the validation process to CARs were identified regarding progress and carbon indicators (See Annex 2 CAR 12 and CAR 13). In the first case, it was an issue of inconsistency when using the Plan Vivo last version of PDD Template and in the second case, there was an inconsistency in the identification of Carbon indicators in the PDD compared to the Methodology requirements/equations and the Technical specifications. Both CARs were closed once the updated PDD was reviewed and cross-checked with the PDD template, the technical specifications and the methodology. the Validation team concluded that the project complies with PV Climate carbon indicators requirements.

Aboveground woody biomass and belowground woody biomass

Project Intervention	Carbon Indicator	Validation assessment
Forest restoration through tree planting	Number of trees planted per ha Number of species planted	After a cross-check of the Technical specifications (Annex 1, # 13), section "Carbon indicators" of the PDD, and the requirements and equations of PV Methodology, Modules and Tools used, these carbon indicators are validated for the monitoring and reporting of carbon benefits. During the on-site visit, it was possible to confirm how some of the will be measured, in the visit to the first permanent plots.
Forest restoration through tree planting	Tree height	Same as above
Forest restoration through tree planting	% of sapling survival	Same as above
Forest restoration through tree planting	Growth	Same as above
Forest restoration through tree planting	Species Inventory	Same as above
Forest restoration through tree planting	Remnant trees	Same as above
Forest restoration through ANR and/or enrichment planting	Number of trees planted Number of species planted Number of trees regenerated	Although Technical specification are not yet available for this project intervention, the carbon indicator is aligned with methodology equations and requirements. The approach will be similar as in the case of Forest restoration. Further assessment will be required once Technical specifications are available.
Forest restoration through ANR and/or enrichment planting	Trees height	Same as above
Forest restoration through ANR and/or enrichment planting	Saplings survival	Same as above

Forest restoration through ANR and/or enrichment planting	Growth	Same as above
Forest restoration through ANR and/or enrichment planting	Species Inventory	Same as above
Agroforestry	Number of trees planted Number of species planted	Same as above
Agroforestry	Tree height	Same as above
Agroforestry	Saplings survival	Same as above
Agroforestry	Growth	Same as above
Agroforestry	Species Inventory	Same as above

Soil organic carbon (SOC)

Project Intervention	**Carbon Indicator**	**Validation assessment**
Forest restoration through tree planting	Baseline SOC stock	After a cross-check of the Technical specifications (Annex 1, # 13), section "Carbon indicators" of the PDD, and the requirements and equations of PV Methodology, Modules and Tools used, these carbon indicators are validated for the monitoring and reporting of carbon benefits.
Forest restoration through tree planting	SOC stock change	Same as above
Forest restoration through ANR and/or enrichment planting	Baseline SOC stock	Although Technical specifications are not available for this project intervention, the carbon indicator is aligned with the methodology equations and requirements. The approach will be the same as in the case of Forest restoration. Further assessment will be required once Technical specifications are available.
Forest restoration through ANR and/or enrichment planting	SOC stock change	Same as above
Agroforestry	Baseline SOC stock	Same as above
Agroforestry	SOC stock change	Same as above

Nitrogen fertilisers (N2O)

Project Intervention	Carbon Indicator	Validation assessment
Forest restoration through tree planting	Fertiliser use by project	After a cross-check of the Technical specifications (Annex 1, # 13), section "Carbon indicators" of the PDD, and the requirements and equations of PV Methodology, Modules and Tools used, these carbon indicators are validated for the monitoring and reporting of carbon benefits.
Forest restoration through ANR and/or enrichment planting	Fertiliser use by project	Although Technical specifications are not available for this project intervention, the carbon indicator is aligned with the methodology equations and requirements. The approach will be the same as in the case of Forest restoration. Further assessment will be required once Technical specifications are available.
Agroforestry	Fertiliser use by project	Same as above

Fossil fuel use (CO2)

Project Intervention	Carbon Indicator	Validation assessment
Forest restoration through tree planting	Fossil fuel use by project	After a cross-check of the Technical specifications (Annex 1, # 13), section "Carbon indicators" of the PDD, and the requirements and equations of PV Methodology, Modules and Tools used, these carbon indicators are validated for the monitoring and reporting of carbon benefits.
Forest restoration through ANR and/or enrichment planting	Fossil fuel use by project	Although Technical specifications are not available for this project intervention, the carbon indicator is aligned with the methodology equations and requirements. The approach will be the same as in the case of Forest restoration. Further assessment will be required once Technical specifications are available.

Leakage

Project intervention	Carbon Indicator	Validation assessment
Forest Restoration	Displacement of agricultural activities Wood harvesting shifts	After a cross-check of the Technical specifications (Annex 1, # 13), section "Carbon indicators" of the PDD, and the requirements and equations of PV Methodology, Modules and Tools used, these carbon indicators are validated for the monitoring and reporting of carbon benefits.
Agroforestry	Displacement of agricultural activities	Same as above
Forest protection	Encroachment by farming Illegal wood harvesting	Same as above

3.23 Livelihood Indicators

The livelihood indicators are correctly justified for the project intervention (see table below).

Livelihood Indicator	Validation Assessment
Number of project participants in the forest restoration, per village	This livelihood indicator was assessed and validated in the review of the PDD and the project database (Annex 1, # 1, 2 and 10), the discussions with the Project coordinator and the interviews with the visited farmers.
Number of project participants in the agroforestry, per village	Same as above.
Income generated to project participants from the PES	This livelihood indicator was assessed and validated in the review of the PDD and the project database (including payment and accounting records), the discussions with the Project coordinator and the interviews with the visited farmers.
Income generated to project participants from carbon revenue share	Same as above.

Income generated to project participants from wage labour	Same as above.
Number of community members involved in forest protection/fire control per village	This livelihood indicator was assessed and validated in the review of the PDD and in the different available records (meetings, trainings, events, etc) (Annex 1, # 1 and 11), the discussions with the Project coordinator and the interviews with the visited farmers.
Number of project participants involved in capacity building/training	Same as above.
Number and type of training delivered to project participants	Same as above.

3.24 Ecosystem Indicators

The ecosystem indicators are correctly justified for the project intervention (see table below).

Ecosystem Indicator	**Validation assessment**
Change in natural forest cover	This ecosystem indicator was assessed and validated in the review of the PDD (Annex 1, # 1, 15 and 16) and in the discussions with the Project coordinator and with the consultant performing the farm surveys, GPS measurements and GIS analysis.
Change in hectares of restored forest	Same as above.
Change in hectares covered with AF	Same as above.
Change (#) in forest associated species in the restored area against the baseline	Same as above.

Monitoring

3.25 Monitoring Plan, Process and Sharing results

In the review of the PDD (Section 4 and Annex 7 “Technical specifications” and 13 “Monitoring Plan” and the discussions with the Project Coordinator, it was confirmed that the Monitoring plan complies with PV Climate V5 and Methodology requirements. The PDD includes a progress monitoring section with annual targets per outcome/activities, and specific monitoring activities per project benefit (carbon, livelihood and ecosystem). It also indicates how the sharing of the monitoring results will be undertaken. In the verification, the implementation of these monitoring-related activities will need to be assessed.

3.26 Reporting and record keeping

Annual reports are planned of a year period, starting on the 1st of April and ending on the 31st of March, with a submission to Plan Vivo on the 31st of May.

Details on the recording and storing of project information have been assessed in the document review (PDD and project databases), and in the interviews with the Project coordinator.

Based on the performed assessment, it can be concluded that a correct annual reporting and record keeping will be made for the project interventions. In the verification, the implementation of these activities will need to be assessed.

GOVERNANCE AND ADMINISTRATION

3.27 Governance Structure and Legal Compliance

In the assessment of the Governance structure, Equal opportunities and Legal and Regulatory Compliance, though the document review (PDD, Annexes, Legislation, etc) and in the interviews with Project Coordinator, farmers and other stakeholders, several findings were identified. Describe the steps taken to validate the following issues:

- Governance structure: see Annex 2 CAR 05, also related to requirement 2.4.1 of the PV Climate Project Requirements V5.2.

- Equal opportunities: see Annex 2 NIR 10, related to PAMS employment policies

- Legal and Regulatory Compliance: see Annex 2 NIR 10, related to requirement 3.13.2 of the PV Climate Project Requirements V5.2., regarding the Letter of no Objection.

All findings were closed in the different rounds of project responses and VVB assessment, confirming the compliance with the requirements.

Table 11: Legal and Regulatory Compliance

Policy, Law or Regulation	Relevance	Validation Assessment
Land Act, 1999 (No. 4 of 1999)	The Land Act in Tanzania is a critical legal framework that governs land tenure, ownership, and management in the country. Its importance lies in several key roles: 1. Secure Land Rights: The Land Act provides a legal basis for land ownership and tenure, offering security to individuals, communities, and businesses by defining their rights to use, occupy, and transfer land. This is particularly crucial for communities traditionally dependent on communal land, ensuring their rights are recognized and protected. 2. Land Use Planning and Management: It establishes guidelines for sustainable land use planning and management. This includes delineating different land uses (agricultural,	All the compliance measures have been assessed during the review of the PDD and supporting documents, MoUs with the different national agencies, Policies, Laws or Regulations (Annex 1, #1, 5-9 and 29-31), in the interviews with the stakeholders, and in the discussion with the Project Coordinator. During the site visit and

	residential, commercial, etc.), setting standards for land utilization, and facilitating proper land administration and titling. 3.Conflict Resolution: The Act provides mechanisms for resolving land disputes. With clear legal provisions, communities have a framework to address conflicts arising from land rights, boundaries, and usage, thus promoting peace and stability. 4. Investment and Economic Development: Clear and secure land rights encourage investment in agriculture, infrastructure, and other sectors. It provides a conducive environment for economic growth by assuring investors and businesses of their land-related rights. 5. Preservation of Natural Resources: The Act includes provisions for conservation and protection of natural resources. By regulating land use and management, it aims to prevent degradation, promote sustainable practices, and safeguard ecosystems.	in the assessment performed no evidence was found of incompliance of the requirements.
Forest Act, 2002 (Act No. 7 of 2002)	The Forest Act in Tanzania is a crucial legislation that governs the management, conservation, and utilization of forests in the country. Its role and importance for communities in Tanzania are significant: 1. Community Forest Management: The Forest Act allows for the establishment of Community Based Forest Management (CBFM) programs. These programs empower local communities to actively participate in the management of nearby forests. Through CBFM, communities gain legal recognition of their customary rights to forests, enabling them to sustainably use and benefit from forest resources while contributing to conservation efforts. 2. Livelihoods and Socioeconomic Benefits: The Forest Act, by allowing communities to engage in sustainable forest management, supports their livelihoods, income generation, and food security. 3. Conservation and Biodiversity: The Act includes provisions for the protection of forest ecosystems, endangered species, and habitats. Through community involvement in forest management, local knowledge and practices often contribute to the conservation of unique flora and fauna. 4. Cultural and Traditional Importance: The Forest Act recognizes the cultural ties that communities have with forests, ensuring their	Same as above

	participation in decision-making processes concerning these areas. 5. Conflict Resolution and Enforcement: Similar to the Land Act, the Forest Act provides mechanisms for conflict resolution related to forest resources. It also outlines penalties for illegal logging, deforestation, and other activities that harm forests, promoting enforcement and compliance with sustainable forest management practices.	
Environmental Management (Control and Management of Carbon Trading Mechanisms) Regulations, Government Notice Number (G.N No.) 636 of 2022 (the Regulations)	Goal: The document aim to bolster the country's efforts in reducing greenhouse gas emissions, thereby lessening climate vulnerability. They prioritise environmental conservation and sustainable socio-economic development. Principles: These Guidelines are anchored in key principles emphasising sustainable development, environmental integrity, local participation, transparency, efficiency, adherence to international standards, and the inclusion of socio-economic and environmental co-benefits. Objectives: The overarching objective is to outline national procedures and requirements for conducting carbon trading projects in Mainland Tanzania and Zanzibar. Specific objectives include: a) Establishing transparent procedures and requirements for carbon trading projects. b) Guiding cost and benefit-sharing schemes within these projects. c) Formulating institutional and administrative frameworks for implementing carbon trading projects. d) Raising awareness among investors, decision-makers, and stakeholders about carbon trading opportunities across different sectors.	Same as above
Environmental Management (Control and Management of Carbon Trading) (Amendment) Regulations, 2023	The Amended Regulations have significantly expanded the objectives initially covered in the Regulations, which now seek to mobilise climate financing from local and international sources to support the reduction of greenhouse gas emissions for purposes of fostering green investment and facilitating capacity building for mitigating and adapting to climate change.	Same as above
Environmental Impact Assessment and Audit Regulations, 2005 (G.N. No. 349 of 2005).	These Regulations provide rules relative to the procedures for and carrying out of environmental impact studies and environmental audits as provided for under the Environmental Management Act.	Same as above

3.28 Financial Plan and Management

The financial plan has been assessed in the PDD review (and supporting documents) as well as through an interview with the person responsible for the Financial Plan and Management of the Project coordinator. It has been developed based on the Financial Plan of the pilot phase of the project, which was assessed in detail during the validation. The project coordinator intends to replicate the Financial plan of the pilot phase in the scaling-up phase of the project.

The project's scale-up is planned to proceed organically, following a similar funding strategy as employed with Trees for All, where funding is secured prior to implementation. Based on multiple stakeholder interviews and discussions with the Project Coordinator, it has been confirmed that PAMS Foundation has the necessary management capacity and experience to meet the PV Climate V5 requirements relevant to this section.

During the validation process, a finding was identified related to implementation costs (see Annex 2, CAR 14). Initially, the PDD only included information for the first project intervention. However, after resolving the identified CAR and considering the supporting evidence provided, it can be concluded that the financial plan is now properly justified for the project intervention, complying PV Climate corresponding requirements.

4. VALIDATION OPINION

The validation team has performed the validation of the Nguru Landscape Forest Project and has verified that the project complies with the Plan Vivo Climate version 5 without qualifications or limitations. The validation process was performed on the basis of all requirements and criteria of Plan Vivo Climate version 5.

The conclusions of this report show that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation. The review of the project design documentation and additional documents related to baseline and monitoring methodology; and the subsequent background investigation, follow-up interviews and review of comments by local stakeholders and project participants have provided Preferred by Nature with sufficient evidence to validate the fulfilment of the stated criteria.

In detail, the conclusions can be summarized as follows:

- The project is in line with all criteria of the Plan Vivo Climate version 5.

- The project's additionality is sufficiently justified in the PDD.

- The Monitoring Plan is transparent and adequate.

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

- The project is likely to achieve estimated carbon storage or reductions in greenhouse gas emissions.

- The project is likely to have positive impacts on local livelihoods and ecosystems.

Date of the validation report: 02-July-2025

Name and Signature of the lead validator: Pablo Rodríguez-Noriega

RODRIGUEZ-NORIEGA ALONSO PABLO - 52473692C

Digitally signed by RODRIGUEZ-NORIEGA ALONSO PABLO - 52473692C
Date: 2025.07.02 09:51:04 +02'00'

Annexes

Annex 1 – Documents reviewed or referenced

No.	Author	Title and version	Provider
1	PAMS Foundation and Trees for All	Nguru Landscape Forest Project PLAN VIVO PROJECT DESIGN DOCUMENT (PDD) and Annexes	Project Coordinator (PC)
2	PAMS Foundation, Trees for All and David Tarimo	Project Boundaries (GIS files with the boundaries of the onboarded farmers and the potential project area)	Project Coordinator (PC)
3	The United Republic of Tanzania	PAMS Foundation registration certificate as NGO	Project Coordinator (PC)
4	Trees for All & PAMS Foundation	Agreements between Trees for All & PAMS Foundation	Project Coordinator (PC)
5	MoU between The Institute of Judicial Administration - Lushoto and PAMS Foundation	MoU between Tanzania Forest Services Agency (TFS) and PAMS Foundation	Project Coordinator (PC)
6	MoU between The Ministry of Natural Resources and Tourism of Tanzania and PAMS Foundation	MoU between The Institute of Judicial Administration - Lushoto and PAMS Foundation	Project Coordinator (PC)
7	MoU between The Institute of Judicial Administration - Lushoto and PAMS Foundation	MoU between The Ministry of Natural Resources and Tourism of Tanzania and PAMS Foundation	Project Coordinator (PC)
8	MoU between The Director Of Public Prosecutions (DPP) For The National Prosecutions Service (NPS) of Tanzania and PAMS Foundation	MoU between The Director Of Public Prosecutions (DPP) For The National Prosecutions Service (NPS) of Tanzania and PAMS Foundation	Project Coordinator (PC)
9	MoU between The Tanzanian Police Force and PAMS Foundation	MoU between The Tanzanian Police Force and PAMS Foundation	Project Coordinator (PC)
10	PAMS Foundation	Project participants database	Project Coordinator (PC)
11	PAMS Foundation	Evidence of Participatory Design (several documents, see also PDD Annex 4)	Project Coordinator (PC)

12	PAMS Foundation	Evidence of FPIC process (see also PDD Annex 5)	Project Coordinator (PC)
13	Trees for All & PAMS Foundation	Carbon Calculations Spreadsheet	Project Coordinator (PC)
14	Trees for All & PAMS Foundation	Technical Specifications for the only current project intervention: Forest restoration	Project Coordinator (PC)
15	Trees for All & PAMS Foundation	Environmental and Social Screening Report	Project Coordinator (PC)
16	PAMS Foundation	Environmental and Social Assessment Report (Final Draft). Environmental Impact Assessment (EIA) Study For The Proposed Nguru Landscape Forest (6,200 Ha) Restoration Project In Pemba And Gonja Villages In Mvomero District, Morogoro Region, Tanzania	Project Coordinator (PC)
17	Mvomero District Council and PAMS Foundation	Pemba Village Land Use Plan	Project Coordinator (PC)
18	PAMS Foundation	Example of a Farm Land Management Plan	Project Coordinator (PC)
19	PAMS Foundation	Template of Farmers Agreement	Project Coordinator (PC)
20	PAMS Foundation	Signed Farmers agreement (sample)	Project Coordinator (PC) and Farmers
21	PAMS Foundation	Monitoring Plan	Project Coordinator (PC)
22	Morogoro Region. Regional Administration and Local Government	Permission for conducting Reforestation Project in Nguru and Rubeho Mountains	Project Coordinator (PC)
23	United Republic of Tanzania Vice President Office	Letter of No Objection regarding Nguru Landscape Forest Project	Project Coordinator (PC)
24	PAMS Foundation	Project budget	Project Coordinator (PC)
25	PAMS Foundation	Calculation of expected benefit sharing %	Project Coordinator (PC)
26	PAMS Foundation	List of the native and endemic tree species for Forest Restoration	Project Coordinator (PC)

27	PAMS Foundation	Cost Opportunity Survey Of Reforestation Project For The Villages Of Digalama, Mafuta , Ubiri And Pemba In Mvomero District, Morogoro Region.	Project Coordinator (PC)
28	David Tarimo	Valuation for Market Rental Rate Assessment. Pemba Village, Pemba Ward, Mvomero District in Morogoro Region	Project Coordinator (PC)
29	The United Republic of Tanzania	National Carbon Trade Guidelines Tanzania	Project Coordinator (PC)
30	The United Republic of Tanzania	Forest Act 2002	Project Coordinator (PC)
31	The United Republic of Tanzania	Environmental Management Act (Cap. 191). The Environmental Management (Control And Management Of Carbon Trading) Regulations, 2022	Project Coordinator (PC)
32	The United Republic of Tanzania	Certificates of Customary Rights of Occupancy (CCRO) (sample). Provided documentation includes a list of all farms with CCRO	Project Coordinator (PC)
33	PAMS Foundation	Employee Manual PAMS Foundation	Project Coordinator (PC)
34	Abel Malyango Masota et al.	Scientific paper. Volume models for single trees in tropical rainforests in Tanzania. 2014	Project Coordinator (PC)
35	Trees for All & PAMS Foundation	Nguru Landscape Forest Project CONCEPT NOTE to be submitted to National Carbon Monitoring Centre	Project Coordinator (PC)
36	The United Republic of Tanzania	Chapter 114 The Village Land Act. Revised Edition 2019	Internet
37	PAMS Foundation	Pictures and screenshot	Project Coordinator (PC)

Annex 2 – New information requests, corrective action requests and forward action requests

Table 1. NIRs from this validation

NIR ID	01	**Section no.**	1.2.1 Project Boundaries	**Date:** 28/Dec/24
Description of NIR				
In the on-site visit, in the interviews with the farmers and during the check of the farm limits, it was confirmed that the limits of the project parcels and the provided GIS information corresponded to the farm limits identified by the farmer. In the onboarding process, after the sensitization campaign and once the farmer shows interest in participating in the project, the project coordinator surveys the farm measuring the farm limits with a high-precision GPS. This is done with the farmer, with a village representative and with the neighbours, if available. However, the following issue was identified: Although more than 90% of the farm´s limits remeasured during the site visit were correct, in two of the farms the limits indicated to the VVB in the field had some inconsistencies with the GIS information provided as project boundaries. After discussing with the company performing this survey it was identified that quality control procedures must be improved, even more, considering the future expected increase of the project area (from 300-500 ha to more than 6000). NIR 01: The Project Coordinator shall provide the VVB with the quality control procedures for the GPS measurement of the farm limits (project boundary limits).				
Project Coordinator response				**Date:** 11/Feb/25
Quality control for GPS-based procedures has been enhanced and thoroughly documented in the PDD (see section at page 31 of the PDD)				
Documentation provided by project participant				
Updated PDD				
VVB assessment				**Date:** 25/Feb/25
The quality control procedures for the GPS measurement are now included in the updated PDD in section 1.3.1. **CLOSED**				

NIR ID	02	**Section no.**	2.2.1 Legal establishment and management capacity	**Date:** 28/Dec/24
Description of NIR				
The legal establishment and the management capacity of the Project coordinator have been assessed and confirmed during this validation. However, the need of an updated PDD that follows the last version of PV Climate PDD template and fulfils all PV Climate V5 requirements has been identified as a NIR related to this requirement (management capacity). NIR 02: The project coordinator shall provide the VVB with an updated version of the PDD considering all the corrective actions requested in this Validation report. This updated version of the PDD shall also consider the PDD updates required in the "Environmental and Social Screening Report and Exclusion List - updated 12/11/24" and the VVB comments in the last available PDD version provided by the Project coordinator (Comments on PDD Version 1 submitted to the Project Coordinator by the VVB on 28 December 2024).				

Project Coordinator response	**Date:** 11/Feb/25
All requested CARs and NIRs have been fully answered and integrated in the concerned sections & annexes of the PDD. In addition, all VVB comments in the last available PDD version have been answered. See the updated PDD version attached.	
Documentation provided by project participant	
Updated PDD	
VVB assessment	**Date:** 25/Feb/25
A new version of the PDD has been provided and it has been confirmed that it includes all the corrective actions requested in this Validation report. This updated version of the PDD includes the updates required in the "Environmental and Social Screening Report and Exclusion List - updated 12/11/24" and the VVB comments included in the PDD version sent to the Project Coordinator on 28th December 2024, with the first set of findings. **CLOSED**	

NIR ID	03	**Section no.**	2.3.3 Alternative participants	**Date:** 28/Dec/24
Description of NIR				
NIR 03: If requirement 2.3.2. is finally not met by all project participants (i.e. the one mentioned in the finding of requirement 2.3.2.), the project coordinator shall provide evidence to confirm that farms owned by this participant/s meet these two criteria: • Were not acquired from smallholders or community groups for the purpose of inclusion in the Project • Have clear benefits to the Project				
Project Coordinator response				**Date:** 11/Feb/25
First response: 11/Feb/25 In one case, where the landowner owns a significantly larger than average area of land, the project ensured through the acquisition of documents concerning the purchase of the land that the land was purchased prior to the project notice at the village. The acquisition of this land is relevant for the purposes of the project as it represents a significant portion of forest to be restored. Second response: 13/Mar/25 In the specific case of this participant, his inclusion is particularly important, as he is an influential figure who has been and can positively influence community acceptance of the project, fostering broader engagement and support. In general, there are no specific root causes explaining why some individuals own more land than the average, other than socio-economic factors influencing their overall wealth, at the same time there is no reason to exclude them from the project if their land was acquired well before the project began. On the contrary, excluding them could be detrimental, as they are part of the community and contribute to its social and economic fabric.				
Documentation provided by project participant				
Land titles of the farmer				
VVB assessment				**Date:** 25/Feb/25
VVB assessment round 1: 25/Feb/25				

As it was confirmed that requirement 2.3.2. was not fulfilled by all participants (at least one farmer is structurally dependent on year-round hired labour for their land) new evidence was requested from the Project Coordinator.

VVB assessment round 2: 04/Apr/25

After reviewing the provided new information it was confirmed that only one farmer was dependent on hired labour and complies with the three requirements: i) His land represents less that 15% of the project area; ii) The land was purchased prior to the project started; iii) His participation has clear benefits to the project, he is a reference person for the engagement of other participants in the project. The VVB was also provided with proof of the date of acquisition of the lands (all before 2019). With the gathered evidence the NIR was closed. **CLOSED**

NIR ID	04	**Section no.**	2.5.4 Updating stakeholders	**Date:** 28/Dec/24
Description of NIR				
Project coordinator has not informed how will provide with updates on the Project at least once per year during the Project Period to stakeholders. NIR 04: Provide description and evidence of how updates on the Project, at least once per year during the Project Period, will be provided to stakeholders.				
Project Coordinator response				**Date:** 11/Feb/25
Included in section 2.6 on page 53 under "Updating stakeholders" and "Participation in the Expansion Phase".				
Documentation provided by project participant				
Updated PDD				
VVB assessment				**Date:** 25/Feb/25
Although there is evidence that all local stakeholders have been informed regularly (with a frequency of less than one year), there is no mechanism in place to ensure this will occur during the whole project period. In the first years of the project implementation, onboarded farmers are regularly contacted/visited, as confirmed in the document review (updated PDD) and during the field visit. However, it has not been confirmed how the Project Coordinator, at least, will provide annual updates to the project participants during the project period. For this reason, this NIR is converted to FAR, to be reviewed in the first verification of the project. **CLOSED AND CONVERTED TO FAR 03**				

NIR ID	05	**Section no.**	2.6.5 Seeking consent	**Date:** 28/Dec/24
Description of NIR				
The project coordinator has not informed how participants' consent will be reconfirmed periodically. NIR 05: Provide description and evidence of how participants' consent will be reconfirmed periodically.				
Project Coordinator response				**Date:** 11/Feb/25

In a carbon credit project under Tanzanian law, community members who voluntarily join and sign a 30-year contract with the project coordinator can periodically reconfirm their consent through legally established mechanisms. This can be achieved by including clauses in the partnership agreement that outline consent of verification intervals of every five years. During these intervals, both parties can review the agreement to ensure alignment with evolving circumstances, reaffirm commitments, and address concerns. Reconfirmation can be documented through a written addendum or formal acknowledgment signed by both parties.
Documentation provided by project participant
Updated PDD
VVB assessment **Date:** 25/Feb/25
The PDD has been updated (Section 2.6 subsection "Seeking consent"), including a description of the procedures to reconfirm consent. No further risks have been identified regarding the fulfilment of this requirement. The grievance mechanism is also a tool in place to prevent potential future consent issues, after the agreement signing. **CLOSED**

NIR ID	06	**Section no.**	3.8.1 Technical specification	**Date:** 28/Dec/24
Description of NIR				
NIR 06: Information is required to confirm that the Masota equation used in Step 01 of the section "Expected Project Emissions/Removals" in Annex 7 of the PDD, "VTOTAL" includes not only the stem but all AGB volume in cubic meters.				
Project Coordinator response				**Date:** 11/Feb/25
First response: 11/Feb/25 We reached out to Masota (pers. communication 2025) and he stated "Thanks Andrea for contacting me. The equation includes all aboveground components (stem and branches). May you kindly go through the methodology part to find how those models were obtained." This can also be read in the following article: Masota, A. M., Zahabu, E., Malimbwi, R. E., Bollandsås, O. M., & Eid, T. H. (2014). Volume models for single trees in tropical rainforests in Tanzania. Journal of Energy and Natural Resources, 3(5), 66-76. (https://www.suaire.sua.ac.tz/server/api/core/bitstreams/6438cc63-6562-454f-b35d-3bb87309828e/content). See methodology section 2.2 about the destructive sampling and data processing. Second response: 13/Mar/25 As a result of the request regarding Masota equation, we found out that we have used the wrong equation for our biomass calculations. In the provided document to the VVB (Argumentation about tecspec) we clarify which allometric equation we must use in the revised calculations and what the implications are for the estimated carbon sequestration of our project. The PDD and Technical specifications have been updated accordingly.				
Documentation provided by project participant				
Updated PDD and Technical specifications and reference scientific papers				
VVB assessment				**Date:** *25/Feb/25*
VVB assessment round 1: 25/Feb/25 New information was provided confirming that in Masota equation, used in Step 01 of the section "Expected Project Emissions/Removals" in Annex 7 of the PDD, "VTOTAL" includes all Above Ground Biomass volume in				

cubic meters. In the review of section 2.2. of Masota provided paper (Masota, A. M., Zahabu, E., Malimbwi, R. E., Bollandsås, O. M., & Eid, T. H. (2014). Volume models for single trees in tropical rainforests in Tanzania. Journal of Energy and Natural Resources, 3(5), 66-76.) it was confirmed that the used equation provides AGB in cubic meters, including stem and branches, but not including other biomass components (e.g. twigs and leaves), which is a conservative approach. During the review of the Masota paper the equation used by the project was not found (Vtotal = 0.0006040 * D^2.429). Extra information was requested to the Project coordinator to clarify this issue.

VVB assessment round 2: 04/Apr/25

With the new provided information and the updated version of the Technical specifications (including updated calculations) the NIR has been clarified and closed. **CLOSED**

In the analysis and discussion with the Project Coordinator of the ex-ante calculations based on models (Technical specifications: Expected Project Emissions/Removals, Step 1. Woody biomass), it was confirmed that, based on the available references and the applied discount factors, the approach followed is conservative. However, as this project aims to generate fPVCs, with this validation and in the future, to improve and monitor the conservativeness and accuracy of ex-ante estimations, an Observation has been described (see Annex 3 OBS 04).

NIR ID	07	**Section no.**	3.9.9 Government involvement	**Date:** 28/Dec/24
Description of NIR				
In the PDD, the Project proponent provides a copy of the MoU between the Tanzanian Forest Agency and PAMS Foundation. During the visit, several other MoUs with national public entities were mentioned in the discussion with the local partner. These MoUs were not provided to the VVB before or during the site visit. NIR 07: Provide the available MoU that the project coordinator has with different government agencies/departments directly or indirectly linked with project activities (e.g. Ministry of Natural Resources and Tourism, the Tanzania Police Force and the National Prosecution Services).				
Project Coordinator response				**Date:** 11/Feb/25
Relevant MoU are in the annexes of the PDD, and some others are provided separately to the auditors as they are sensitive documents and cannot be published with the PDD.				
Documentation provided by project participant				
MoUs				
VVB assessment				**Date:** 25/Feb/25
The project coordinator has provided 5 MoUs (from 2022 and 2023) with government agency responsible for law enforcement that include reference to environmental and social safeguards. These MoUs were discussed during the site visit and have now been provided to the VVB, confirming the fulfilment of the requirement. **CLOSED.**				

NIR ID	08	Section no.	3.14.1 Participant-led development	Date: 28/Dec/24

Description of NIR

The project participant has provided as Annex 11 of the PDD the Land Use Plan of Pemba Village and an example or a Land Management Plan of an individual plot. Section 3.15. of the PDD describes the process followed to develop Land Management Plans. However, as discussed during the visit with the Project Coordinator, Land Management Plans are not currently available with the contents and formats described in requirements 3.14.1 to 3.14.6 of PV Climate v.5 and in the PDD Template. Although during the validation process, it was confirmed that most of the requested information in these requirements is available it has not been compiled as Land Management Plans for the onboarded farmers.

NIR 08: Provide Land Management Plans of the onboarded farmers

Project Coordinator response — **Date:** 11/Feb/25

First response: 11/Feb/25

The partnership agreements with the farmers include the Individual Land Management Plans, see also Annex 12.

Second response: 13/Mar/25

MoU/Agreement that we are currently using, it is not possible to include the mentioned elements in its current form, as it was designed and approved as a temporary document. In fact, the version we had submitted to NCMC was more comprehensive, but all elements related to the long-term commitments between the parties (e.g. Benefit Sharing Mechanism, Estimates of the expected annual Carbon Benefit from the Project Area, etc) were removed by the NCMC during the approval process. These elements will be incorporated into the permanent agreement as soon as it becomes available.

Documentation provided by project participant

Updated PDD, Participant agreement template and Farmer´s agreement examples

VVB assessment — **Date:** 25/Feb/25

VVB assessment round 1: 25/Feb/25

After reviewing the provided examples of Farmers´ Agreements, it was confirmed that they do not include Individual Land Management Plans

VVB assessment round 2: 04/Apr/25

The final template for the Participants' agreement is under official approval by the National Carbon Monitoring Centre (NCMC). During the first verification and before the issuance of rPVCs/vPVCs it will be necessary to confirm the fulfilment of this requirement. **CLOSED AS NIR. COMBINED IN FAR 02.**

NIR ID	09	Section no.	3.14.6 Project agreement	Date: 28/Dec/24

Description of NIR

The signed agreements by the farmers do not include all the required information (e.g. Management plans), as confirmed in the document review and in the interviews with the farmers. The interviews with the project coordinator and other stakeholders confirmed that the last version of the Participant Agreement template was in the review process by the Project coordinator and the local administration. The final version of this template will be required to confirm the fulfilment of requirements 3.14.6, 3.16.1, 3.17.4. and 3.18.2.

NIR 09: Provide the last version of the Participant Agreement template (including the one to be used for farmers and for Village Councils).

Project Coordinator response — **Date:** 11/Feb/25

First response: 11/Feb/25

Land Management Plans have been included in the partnership (project) agreements, see also 3.14.1.updated. The current agreement is in the form of a transitional Memorandum of Understanding (MoU), which has been approved as such by the National Carbon Monitoring Centre (NCMC). The template for the permanent agreement will be provided by the relevant government body to ensure full compliance with all applicable legal and policy frameworks and will fulfil requirements 3.14.6, 3.16.1, 3.17.4. and 3.18.2.

Second response: 13/Mar/25

MoU/Agreement that we are currently using, it is not possible to include the mentioned elements in its current form, as it was designed and approved as a temporary document. In fact, the version we had submitted to NCMC was more comprehensive, but all elements related to the long-term commitments between the parties (e.g. Benefit Sharing Mechanism, Estimates of the expected annual Carbon Benefit from the Project Area, etc) were removed by the NCMC during the approval process. These elements will be incorporated into the permanent agreement as soon as it becomes available.

Documentation provided by project participant

Updated PDD, Participant agreement template and Farmer´s agreement examples

VVB assessment — **Date:** *25/Feb/25*

VVB assessment round 1: 25/Feb/25

After reviewing the provided examples of Farmers´ Agreements, it was confirmed that they do not include what is required.

VVB assessment round 2: 04/Apr/25

The final template for the Participants agreement is under official approval by the National Carbon Monitoring Centre (NCMC). During the first verification and before the issuance of rPVCs/vPVCs it will be necessary to confirm the fulfilment of this requirement. **CLOSED AS NIR. COMBINED IN FAR 02.**

NIR ID	10	Section no.	5.2.1 Recruitment procedures	Date: 28/Dec/24
Description of NIR				
During the site visit and in the interviews with the project employees no evidence was gathered of discrimination. The workers of the nurseries and the trained village first guards are local people. However, recruiting procedures and employment policies have not been provided to the VVB. NIR 10: Provide recruiting procedures and employment policies (e.g. PAMS Employee Manual).				
Project Coordinator response				**Date:** 11/Feb/25
Employee manual provided in the annexes				
Documentation provided by project participant				
Employee Manual				
VVB assessment				**Date:** 25/Feb/25
PAMs has provided the Employee Manual that includes an "Employment and Recruitment" section with specific sub-sections that fulfil the indications of this requirement (e.g. Diversity and Non-discrimination, Open process and Criteria for selection). **CLOSED**				

NIR ID	11	Section no.	Annex 2 – Registration Certificate and Partner Agreements	Date: 28/Dec/24
Description of NIR				
During the site visit, it was mentioned that a different agreement from the one provided as PDD annex was signed between PAMS Foundation and Trees for All NIR 11: Provide new between agreements Trees for all and PAMS				
Project Coordinator response				**Date:** 11/Feb/25
New one provided in the annexes				
Documentation provided by project participant				
New Agreement Trees for All and PAMS (PDD Annex 2)				
VVB assessment				**Date:** 25/Feb/25
The new agreement between Trees for all - PAMS has been provided in Annex 2 "Partnership Agreement for Community Reforestation in Nguru Landscape, Tanzania" of the PDD. This Annex also includes a Memorandum of Understanding (MOU) between PAMS Foundation (Tanzania) And Trees for All (Netherlands) for the Implementation of the Nguru Landscape Reforestation Project in Tanzania. Requested information has been provided. **CLOSED**				

Table 2.CARs from this validation

CAR ID	01	Section no.	1.2.1 Project Boundaries	Date: 28/Dec/24
Description of CAR				
In the on-site visit, in the interviews with the farmers and during the check of the farm limits, it was confirmed that the limits of the project parcels and the provided GIS information corresponded to the farm limits identified by the farmer. In the onboarding process, after the sensitization campaign and once the farmer shows interest in participating in the project, the project coordinator surveys the farm measuring the farm limits with a high-precision GPS. This is done with the farmer, with a village representative and with the neighbours, if available. CAR01: During the validation sampling design, the validation team identified a non-conformity related to the definition of the project boundaries for the first intervention. The list of farms and GIS shapefiles submitted to the VVB prior to the site visit included parcels that had been surveyed but not formally onboarded into the project. This is a non-fulfillment of PV Climate requirements, as only farms with confirmed participation and land tenure documentation are eligible to be included within the project boundary.				
Project Coordinator response				**Date:** 11/Feb/25
The project boundaries have been updated to include all onboarded farms with signed agreements, as reflected in the updated lists and maps. The current project area within the broader project region comprises the combined surveyed individual farms.				
Documentation provided by project participant				
New GIS file with the project boundaries				
VVB assessment				**Date:** 30/May/25
The project boundaries of the first intervention have been updated and provided to the VVB, including the already onboarded farmers. The total number of farmers already onboarded is 232, with a total project area for the first intervention of 373.65 hectares (the area in the GIS file is the same as the indicated in the updated PDD). This area has been used for the calculation of the fPVCs estimated in this validation. **CLOSED** This CAR was closed on the 30th of May after 3 rounds of reviews of the GIS file of the project boundary. Some minor errors were found and corrected.				

CAR ID	02	Section no.	1.2.1 Project Boundaries	Date: 28/Dec/24
Description of CAR				
In the on-site visit, in the interviews with the farmers and during the check of the farm limits, it was confirmed that the limits of the project parcels and the provided GIS information corresponded to the farm limits identified by the farmer. In the onboarding process, after the sensitization campaign and once the farmer shows interest in participating in the project, the project coordinator surveys the farm measuring the farm limits with a high-precision GPS. This is done with the farmer, with a village representative and with the neighbours, if available. However, one of the farms visited included a forest area. Although it was confirmed that this forest area was owned by the farmer, forest lands should not be part of the implemented project intervention.				

CAR 02: Some sample farms included are forest lands, which is a non-fulfillment of PV Climate requirements. Considering the baseline scenario described in the Technical specifications of the first project intervention, the project area, prior to the project intervention, should not be a forest land.
Project Coordinator response **Date:** 11/Feb/25
The project boundaries have been updated. Forested sections within these farms have been identified, measured, and excluded from the calculation of project land. The same approach applies to the Vuga Village Reserve, where different measurements were conducted to distinguish between areas suitable for tree planting, forested sections, scattered tree areas, and rocky terrain.
Documentation provided by project participant
New GIS file with the project boundaries
VVB assessment **Date:** 25/Feb/25
The project boundaries of the first intervention have been corrected and forest lands have been excluded, as confirmed after reviewing the updated GIS file with the project lands of the first intervention. **CLOSED** This CAR was closed on the 30th of May after 3 rounds of reviews of the GIS file of the project boundary. Some minor errors were found and corrected.

CAR ID	03	**Section no.**	2.3.2 Hired labour	**Date:** 28/Dec/24
Description of CAR				
After the visit to the farms and in the interviews with the farmers, enough evidence was gathered to confirm that most of them are not considered structurally dependent on hired labour throughout the year, they are able to carry out their land by themselves, with their family or with seasonal hired labour. Most of the interviewed farmers are subsistence farmers. However, in one case, the owner with the highest amount of land in the project, there is no evidence of fulfilling this requirement. The farmer has political responsibilities in the region and his implication in the land management was not confirmed. Considering that the project is in its pilot phase (300-500 ha up to more than 6000) the root cause of this potential problem needs to be identified and mitigated. CAR 03: Project coordinator shall demonstrate that Project Participants are not structurally dependent on year-round hired labour for their land.				
Project Coordinator response				**Date:** 11/Feb/25
During the discussion regarding the participation procedures and as part of the engagement procedure, it is clearly explained that only part of the land owned by the participant can be allocated to the project, so the overall food security of the concerned family is ensured. As subsistence farmers, with very rare exceptions, the owned land is cultivated directly by the family and project activities related to their plot are also conducted by the family members as far as possible. See also section 2.3 page 43: "Farmers who participate in the project, allocate only a portion of their land to reforestation so that food security is guaranteed […]."				
Documentation provided by project participant				
Updated PDD				

VVB assessment	**Date:** 25/Feb/25
After reviewing project response, there is not enough evidence to confirm the fulfilment of this requirement by all project participants. It was confirmed during the site visit and discussed with PAMs staff, that there is at least one farmer who is structurally dependent on year-round hired labour for their land. However, the 4/Apr/25, after the confirmation of the fulfilment of requirement 2.3.3. and closing NIR 02, this CAR was also closed (See assessment in NIR 03). **CLOSED**	

CAR ID	04	**Section no.**	2.3.5 Project expansion	**Date:** 28/Dec/24
Description of CAR				
As confirmed in the PDD, the project is expected to expand at least 10-20 times (from 300-500 ha to more than 6000). The participant's recruitment process for the first Project areas was described and confirmed during the visit, from the sensitization process to the tree planting and maintenance. In the description of this process, a lot of information was provided, including actors involved in the different phases, selection criteria (e.g. have more than one farm), etc. However, this recruitment process is not fully described in the PDD and how it will be implemented in the project expansion. CAR 04: The PDD and its supporting documents, do not include recruitment procedures to be implemented during the project expansion phase.				
Project Coordinator response				**Date:** 11/Feb/25
Recruitment strategy for the expansion phase in section 2.6, at page 53 of the PDD.				
Documentation provided by project participant				
Updated PDD				
VVB assessment				**Date:** 25/Feb/25
The project area is characterized by a rich ethnic diversity. The majority group is the Wanguru, who are indigenous to the area, alongside the Wakaguru, who reside in neighboring regions and districts. In addition, the area hosts various other ethnic groups such as the Wazigua, Waluguru, Wachagga, Wapare, Barabaig, Wabena, Wasukuma, Wakinga, Wahehe, Wangoni, and Wanyakyusa. These groups have migrated from different parts of Tanzania, reflecting a long-standing history of internal migration and socio-economic movement into the region. Although the Maasai are not native to the Nguru area, they are present as pastoralist communities and are officially recognized as Indigenous Peoples at both national and international levels. Due to their unique land use practices and specific needs, the project carried out a dedicated assessment to identify potential risks and ensure their inclusive participation, in line with the principle of Free, Prior and Informed Consent (FPIC) and relevant safeguards. The Project Coordinator did not report any severe instances of marginalization among the various ethnic groups. However, women and youth were identified as particularly marginalized populations within the project area, especially in relation to land ownership, access to natural resources, participation in local governance, and livelihood opportunities. To address these disparities, the project has integrated targeted actions to support their inclusion. These include prioritizing women and youth in seed collection activities, nursery work, agroforestry training, and ensuring their representation on Village Natural Resource Committees. This approach was validated during the field visit and through interviews with local stakeholders. The PDD has been updated, including in section 2.6. (sub-section "Participation in the Expansion Phase") the recruitment procedures to be implemented during the project expansion phase. This section describes the				

two main recruitment strategies with a commitment to no discrimination. With this new evidence the CAR was closed. **CLOSED**

CAR ID	05	**Section no.**	2.4.1 Local stakeholders	**Date:** 28/Dec/24

Description of CAR

During the on-site visit, in the different interviews with the farmers, local stakeholders and Project Coordinator´s staff it was corroborated how the different stakeholders participate in the project, in the first project intervention. In the first recruitment phases, it was easier for the project coordinator to have a direct relationship with each farmer, but once the project grows, this becomes more difficult. To improve future communication with farmers and the monitoring of project activities, the project coordinator is now creating a new role in the project, “forest ambassadors”.

Although, there is evidence of coordination between Project coordinator and participants, the governance structure regarding how the Project coordinator works with representatives of Local Stakeholders in the development of Project Interventions and in defining the Project Logic and how Project interventions are developed in collaboration with Project Participants in not defined in the PDD and its implementation has not been confirmed.

The validation team identified a non-conformity related to governance structure and decision-making process, including the selection process of stakeholders/participants representatives.

CAR 05: The Project Coordinator has not clarified how the project coordinator works with representatives of all Local Stakeholders in the development of Project Interventions and in defining the Project Logic and how Project Interventions are developed in collaboration with the Project Participants. As indicated in requirements 5.1.1. and 5.1.2. of PV Climate PROJECT REQUIREMENTS v.5.1, the project needs a clear governance structure and decision-making process, including the selection process of stakeholders/participants representatives.

Project Coordinator response	**Date:** 11/Feb/25

First response: 11/Feb/25

The overall governance structure has been explained in section 5.1, p 121: "The project management collaborates closely with both Community-Based Organizations (CBOs) representing farmer groups and the Natural Resources Village Committees to ensure inclusive decision-making and align objectives with local priorities.[..]" The entire participatory design and stakeholder consultation process has been extensively documented in sections 2.4 & 2.5.

Second response: 13/Mar/25

In the election process for CBO leaders/representatives, candidates are voted on by the members, and those elected serve as leaders for 3 years terms. Provided as evidence an example of an establishment certificate for a CBO in the Pemba Village.

Documentation provided by project participant

Updated PDD

VVB assessment	**Date:** 25/Feb/25

VVB assessment round 1: 25/Feb/25

The PDD has been updated (Sections 2.5 and 5.1), improving the description of how the project coordinator works with representatives of all Local Stakeholders in the development of Project Interventions and in defining the Project Logic and how Project Interventions are developed in collaboration with the Project

Participants. Section 2.5 describes the stakeholders' consultation design phase (including Project Coordinator and other project stakeholders) and the stakeholder engagement plan, improving the description of project participants' engagement. Section 5.1., with the governance structure of the project, now includes how representatives of local stakeholders (project participants) participate in the governance structure. There are two figures representing local farmers, Community-Based Organizations (CBOs) and the Natural Resources Village Committees, which were identified in the field visit, but were not described in the previous version of the PDD.

VVB assessment round 2: 04/Apr/25

Before closing the CAR, extra information was requested to the project coordinator regarding: decision-making process, including the selection process of stakeholders/participants representatives. With the new provided information (See project response) it has been clarified how CBOs are elected. This CAR was closed with the gathered evidence. **CLOSED**

CAR ID	06	**Section no.**	2.6.1 Negotiating FPIC	**Date:** 28/Dec/24
Description of CAR				
The PDD does not include sections 2.6.2. and 2.6.3. of the PDD Template. CAR 06: The PDD must include sections 2.6.2. and 2.6.3. of the PDD Template.				
Project Coordinator response				**Date:** 11/Feb/25
All steps of the FPIC process -although not numbered- have been fully described in section 2.6, including timelines, decision-making, seeking consent, informed participation and grievance mechanism.				
Documentation provided by project participant				
Updated PDD				
VVB assessment				**Date:** 25/Feb/25
Although this specific numbering is not in the PDD (section 2.6.2 and 2.6.3 do not exist as such), the required contents by the Template of those two sections are included in section 2.6. Therefore, it is considered a minor issue not relevant for the fulfilment of the requirement. For this reason, the CAR is closed. **CLOSED**				

CAR ID	07	**Section no.**	3.8.1 Technical specification	**Date:** 18/Dec/24
Description of CAR				
In the review of the documentation and during the technical meeting with the project proponent, it was confirmed that in the available Technical specifications (Annex 7 of the PDD) the Step 05 "Project removals in Soil Organic Carbon (SOC)" of the section "Expected Project Emissions/Removals" has some errors in the implementation of CDM Tool AR-Tool 16. In this step, the maximum default value of 0.8 was considered, while SOC needs to be calculated based on the proposed method in the tool, before deciding if the actual or default value should be used. CAR 07: In Annex 7 of the PDD, the Step 05 "Project removals in Soil Organic Carbon (SOC)" of the section "Expected Project Emissions/Removals" has some errors in the implementation of CDM Tool AR-Tool 16 that shall be corrected. Technical specification, PDD and fPVC calculations shall be updated accordingly.				

Project Coordinator response	**Date:** 11/Feb/25
We have corrected the calculations of SOC by determining the expected current levels of SOC under the baseline. We have provided the argumentation for our choice regarding the parameters in AR-TOOL 16. For the full argumentation see step 5 under the project removals in the technical specification. Changes have also been updated in section 3.8 of the PDD.	
Documentation provided by project participant	
Updated PDD and Technical specifications	
VVB assessment	**Date:** 25/Feb/25
The annex 7 of the PDD has been updated and the implementation the CDM Tool AR-Tool 16 has been corrected in the Step 05 "Project removals in Soil Organic Carbon (SOC)" of the section "Expected Project Emissions/Removals". It was confirmed that the selected values for the 3 factors of equation 1 of AR-TOOL 16 (Relative stock change factor for baseline land-use in stratum i of the areas of land; Relative stock change factor for baseline management regime in stratum i of the areas of land; and Relative stock change factor for baseline input regime (e.g. crop residue returns, manure) in stratum i of the areas of land) are coherent with the observations during the field visit. With this calculation updates and the correct use of the tool, the expected SOC removals are 1.312 t C ha-1 yr-1, higher that 0.8 t C ha-1 yr-1 (maximum allowed by the tool), as in the previous calculation (2.35 t C ha-1 yr-1). Therefore, the AR-TOOL 16 is now correctly used in the PDD Annex 7, but the final numbers remain the same, as in the previous version of the Annex, 0.8 t C ha-1 yr-1, the maximum allowed by the tool. **CLOSED.**	

CAR ID	08	**Section no.**	3.9.7 Mitigation & compensation measures	**Date:** 28/Dec/24
Description of CAR				
Table 3.9.4. of the PDD is not directly linked with the risk/impacts identified in sections 3.10.2 and 3.10.3 of the PDD, as indicated in the PDD Template. Mitigation activities are not connected with the described in section 3.5, as indicated in the PDD Template. CAR 08: Table 3.9.4. of the PDD (current section 3.10.4) shall be updated based on the Guidance available in the PDD template. Differentiate between risk of project success (included in section 3.12. of the PDD) and risk of potential environmental and social impacts of project activities (to be considered in this section of the PDD)				
Project Coordinator response				**Date:** 11/Feb/25
First response: 11/Feb/25 See updated table 3.9.4 Environmental and Social Risk and Impact Mitigation Measures on page 82 of PDD. Second response: 13/Mar/25 The PDD has been updated considering the request of the CAR: we provided adequate answers on CAR 8 (please see revised table 3.9.4 on page 81), CAR 9 (please see revised table 3.11 Risk of Reversals on page 85) and on CAR 13 (leakage monitoring), where additional text was integrated directly after table 3.12 'Leakage Risk Mitigation' on page 94.				
Documentation provided by project participant				
Updated PDD				

VVB assessment	**Date:** 25/Feb/25
VVB assessment round 1: 25/Feb/25 After the first update of the PDD by the Project Coordinator, changes were not identified in table 3.9.4 of the document. A new version of the PDD has been provided to the VVB with table 3.9.4 updated including potential environmental and social impacts of the project. VVB assessment round 2: 04/Apr/25 All the new identified impacts have been reviewed and it was confirmed that all of them are aligned with the evidence gathered during the site visit and the discussions with PAMS´s staff. With the new version of the PDD and the updated table 3.9.4 this CAR has been closed. **CLOSED**	

CAR ID	09	**Section no.**	3.11.1 Risk mitigation measures	**Date:** 28/Dec/24
Description of CAR				
Table 3.11 of the PDD with the Risk of Reversal has an error in the column "Score". Risk with Impact = 1 and Likelihood = 1 should have a score of 1 (1x1). Following the PDD template, the column "Mitigation Measures" need to include measures to reduce/mitigate the high-scored risks to acceptable levels. This column does not provide for measures to reduce the risks rated as 6 to at least 4. These measures need to be cross-referenced with the activities described in section 3.5 of the PDD. CAR 09: Table 3.11. of the PDD (current section 3.12) shall be updated based on the Guidance available in the PDD template.				
Project Coordinator response				**Date:** 11/Feb/25
First response: 11/Feb/25 We corrected the mistakes mentioned and put mitigation measures in place to mitigate those high-score risks to a level of 4 instead of 6. We cross-referenced the mitigation measures related to the project activities in table 3.5 of the PDD. Please see table 3.11 for the applied changes. Second response: 13/Mar/25 The PDD has been updated considering the request of the CAR: we provided adequate answers on CAR 8 (please see revised table 3.9.4 on page 81), CAR 9 (please see revised table 3.11 Risk of Reversals on page 85) and on CAR 13 (leakage monitoring), where additional text was integrated directly after table 3.12 ‘Leakage Risk Mitigation’ on page 94.				
Documentation provided by project participant				
Updated PDD				
VVB assessment				**Date:** 25/Feb/25
VVB assessment round 1: 25/Feb/25 The project coordinator provided a first update of the PDD with Table 3.11. corrected and updated. The new version of the table included additional mitigation measures to reduce the risks higher than 4 to an acceptable level, and included, for the mitigation measures, cross-references with the activities described in section 3.5 of the PDD. After this first update of the PDD by the Project Coordinator, changes in table 3.11. were lacking of cross-references, of some mitigation measures, to section 3.5. Also, some scores were changed from 6 to 4 without justification.				

VVB assessment round 2: 04/Apr/25

A new version of the PDD has been provided to the VVB with table 3.11 updated, including cross-references to section 3.5. for the mitigation measures and correcting the scores of three risks to the original ones, from 4 to 6 (Community support for the project is not maintained, Fire and Extreme weather or geological events). With the new version of the PDD and the updated table 3.11 this CAR has been closed. **CLOSED**

CAR ID	10	**Section no.**	3.13.2 Overlapping programmes	**Date:** 28/Dec/25

Description of CAR

During the document review, in the analysis of the registries of different carbon standards and in the interviews with the stakeholders, no evidence was found of overlaps of the project area with other GHG initiatives. The project coordinator has obtained a letter from the regional administration, the Morogoro Region: "Permission for conducting reforestation project in Nguru and Rubeho mountains", and a letter from the national administration, United Republic of Tanzania Vice President´s Office: "Letter of no objection regarding Nguru landscape forest project".

CAR 10: The Letter of no objection was provided to the VVB during the site visit, but it is not included/mentioned in the PDD. Please clarify.

Project Coordinator response **Date:** 11/Feb/25

See updated text in 3.13, page 93 of PDD. Letter of no objection included in Annex 15. The concept note was also provided to the VVB as evidence.

Documentation provided by project participant

Updated PDD (Concept note and Letter of No Objection)

VVB assessment **Date:** 25/Feb/25

Table 3.13. has not been included in the new section 3.13 of the PDD as no GHG emission reduction and removal projects, programmes or initiatives that overlap with the project region have been identified. The Project coordinator has provided a Letter of no objection of the Vice President's Office of the United Republic of Tanzania (included in the updated Annex 15 of the PDD) informing: a) The United Republic of Tanzania is party to Paris Agreement, b) The Government of the United Republic of Tanzania has no objection to the proposed project as described in the concept note, and c) The project is in conformity with Tanzania´s national priorities, strategies and plans. **CLOSED**

CAR ID	11	**Section no.**	3.15.2 Renewal period	**Date:** 28/Dec/24

Description of CAR

Section 3.16 of the PDD "Crediting period" does not state if there is plan for extension of the crediting period.

CAR 11: "Crediting period" section of the PDD must state any plans for extension of the crediting period.

Project Coordinator response **Date:** 11/Feb/25

There is a plan & strategy for the reforestation sites after the crediting period of 30 years to ensure forest permanence, see also text in section 3.15 and in more detail under title 'project permanence' in section 3.20.

Documentation provided by project participant	
Updated PDD	
VVB assessment	**Date:** 25/Feb/25
The crediting period is 30 years (less than 50 years can be renewed to cover a total period of up to 50-years). The extension of the crediting period is an option for the project (as described in "Project permanence" section of the PDD) but is not currently planned (it is not stated in section "Crediting Period" of the PDD). With the available information, the fulfilment of the requirement can be confirmed. **CLOSED**.	

CAR ID	12	**Section no.**	4.1.1 Setting indicators	**Date:** 28/Dec/24
Description of CAR				
In the review of the PDD it was confirmed that sections 4.1. and 4.6. are not aligned and do not follow the indications of the PDD template: - Complete Table 4.1 by adding a row for each output and activity in Table 3.5. - For each of the progress indicators listed in Section 4.1, identify a milestone for each year of the crediting period, and describe corrective actions that will be implemented if milestones are not met. CAR 12: Update PDD sections 4.1 and 4.6. following the PDD template guidelines.				
Project Coordinator response				**Date:** 11/Feb/25
We have aligned table 3.5, 4.1 and 4.6, using the same structure for each of the tables. In table 4.1 a row has been added for each of the 9 project activities. As discussed in our meeting it is not possible/relevant to identify yearly milestones for each of the indicators for the entire 30-years crediting period. In table 4.6 we have added milestones for certain indicators when it is relevant and realistic to do so.				
Documentation provided by project participant				
Updated PDD				
VVB assessment				**Date:** 25/Feb/25
Sections 4.1 "Progress Indicators" and 4.6. "Progress monitoring" have been updated in the provided new version of the PDD, complying with the requirement. Section 4.1 "Progress Indicators", includes now indicators per activity described in Table 3.5. Means of verification of these indicators are included in sections 4.2, 4.3 and 4.4. of the PDD. Section 4.6. "Progress monitoring" has also been updated, including for each project indicator of section 4.1. milestones/targets and mitigation measures (where required). After the assessment of this new provided information, the CAR has been closed. **CLOSED**				

CAR ID	13	Section no.	4.2.1 Technical Specifications	Date: 28/Dec/24
Description of CAR				
Based on the definition in PV Climate Glossary v1.1. a carbon indicator is used to monitor changes in carbon stocks and greenhouse gas emissions in Project Areas relative to the Carbon Baseline. The indicators included in section 4.2. of the PDD are not included in Annex 7 and are not the ones considered in the used Methodology. In the review of the Technical specifications and the ex-ante calculations with the project coordinator the discussed indicators for the different carbon pools and emission sources are not described in the PDD. CAR 13: The PDD and Technical specifications shall fulfil requirements 4.2.1. and 4.2.2.: - Technical Specifications must identify the carbon indicators - Carbon indicators are specified in the Methodology				
Project Coordinator response				**Date:** 11/Feb/25
First response: 11/Feb/25 We aligned the carbon indicators in section 4.2.1 with the methodology described in the Technical Specifications. This means that, besides indicators to measure carbon in woody biomass, we have also included indicators for each of the other carbon pools and emission sources that are taken into account in the Technical Specification. In the last section of Annex 7 we refer to section 4.2 of the PDD in order to avoid double information. Carbon indicators and the methodology used to estimate carbon benefits are now aligned, allowing to keep track of the actual carbon benefits as compared to the estimated carbon benefits in the Technical Specifications. Second response: 13/Mar/25 The PDD has been updated considering the request of the CAR: we provided adequate answers on CAR 8 (please see revised table 3.9.4 on page 81), CAR 9 (please see revised table 3.11 Risk of Reversals on page 85) and on CAR 13 (leakage monitoring), where additional text was integrated directly after table 3.12 'Leakage Risk Mitigation' on page 94. Second response: 16/May/25 Section 4 of the PDD has been updated considering the request of the CAR, including in section 4 Leakage indicators.				
Documentation provided by project participant				
Updated PDD (Annex 7)				

VVB assessment	**Date:** 25/Feb/25
VVB assessment round 1: 25/Feb/25 The PDD has been updated including in Sections 4.1 "Progress Indicators", Sections 4.2 "Carbon Indicators" and 4.6. "Progress monitoring", the description of the indicators to be considered in the monitoring of the project intervention included in the Technical specifications (Annex 7 of the PDD). These indicators are aligned with the Methodology PM001 and related modules. However, leakage indicators have not been included. VVB assessment round 2: 04/Apr/25 New information, regarding leakage, has been provided in section 3.12 of the PDD, but not in section 4. Leakage monitoring information is not available. VVB assessment round 3: 30/May/25 The PDD has been updated, including Leakage monitoring indicators in section “Carbon indicators” of the PDD. After the assessment of this new information, it was confirmed that indicators are aligned with the Methodology PM001 and related modules, and the CAR was closed. **CLOSED**	

CAR ID	14	**Section no.**	5.4.1 Implementation costs	**Date:** 28/Dec/24
Description of CAR				
The project has a detailed Financial Plan for the first project intervention, but does not fulfil what is indicated in requirements 5.4.1. and 5.4.2. of PV Climate PROJECT REQUIREMENTS v.5.1. CAR 14: The project must have a financial plan that considers all project interventions, including the approach for securing the finance required for the whole project.				
Project Coordinator response				**Date:** 11/Feb/25
In section 5.4 we included our strategy regarding the long term funding necessary to cover the project costs for the full 6200 hectares. As discussed in our call we are not able to provide evidence that we are able to cover the full 6200 hectares at this stage. Funding will be mobilized over the coming years and interventions will have to match the available funding. As discussed too, so far we have worked on the basis of mobilizing all funding, for implementation and annual payments for 30 years, beforehand. For the 500 hectares funding is thus secured for the full 30 year period. For the AF and ANR interventions we will work out a detailed budget as the approaches develop over the coming years.				
Documentation provided by project participant				
Updated PDD				
VVB assessment				**Date:** 25/Feb/25
The PDD section 5.4 "Financial Plan" has been updated with a realistic estimate of the per hectare costs of implementing the project and with the expected total project area, including the approach for securing the finance required for the whole project. The project has already secured funds for 500 hectares and will follow the same approach for the remaining 5700 ha (total expected project area 6200 ha). With this new information the fulfilment of the requirement has been confirmed. **CLOSED**				

Table 3. FARs from this validation

FAR ID	01	**Section no.**	2.5.6 Grievance mechanism	**Date:** 25/Feb/25
Description of FAR				
The Project coordinator has described in the project document the grievance mechanism. It was also confirmed that project participants can provide feedback to Project Coordinator´s staff or to village representatives. However, the implementation and communication of the Grievance Mechanism and the mechanisms to provide direct feedback to the project coordinator have not been confirmed. In the initial phase of the project, the Validation team did not find a major issue considering the current communication with project participants, but has been identified as a potential issue during the next phases of the project, when it will be necessary to implement feasible procedures for a higher number of participants/stakeholders. FAR 01: The implementation and communication of the Grievance Mechanism and the procedures for stakeholders to provide direct feedback to the project coordinator shall be confirmed/evidenced (Before the first verification). See also CAR 05 of requirement 2.4.1.				
Project Coordinator response				**Date:** DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				**Date:** DD/MM/YYYY

FAR ID	02	**Section no.**	3.14.6 Project agreement	**Date:** 25/Feb/25
Description of FAR				
The signed agreements by the farmers do not include all the required information (e.g. Management plans), as confirmed in the document review and in the interviews with the farmers. The interviews with the Project Coordinator and other stakeholders confirmed that the last version of the Participant Agreement template was in the review process by the Project Coordinator and the local administration. The final version of this template will be required to confirm the fulfilment of requirements 3.14.6, 3.16.1, 3.17.4. and 3.18.2. FAR 02: Before the next Verification and issuance of rPVCs/vPVC, the Project Coordinator needs to demonstrate that the Project agreement template and the agreements signed by all project participants comply with requirements 3.14.6 (Management Plan), 3.16.1 (Benefit Sharing Mechanism), 3.17.4. (Grievance) and 3.18.2 (Annual carbon benefit). The new Project agreement template must be shared with Plan Vivo before its final approval.				
Project Coordinator response				**Date:** DD/MM/YYYY
Documentation provided by project participant				

VVB assessment	**Date:** DD/MM/YYYY

FAR ID	03	**Section no.**	2.5.4 Updating stakeholders	**Date:** 25/Feb/25
Description of FAR				
See NIR 04, converted to this FAR 03 FAR 03: In the next verification, provide description and evidence of how updates on the Project, at least once per year during the Project Period, have been provided to stakeholders.				
Project Coordinator response				**Date:** DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				**Date:** DD/MM/YYYY

Annex 3 – Observations

Table 4. Observation from this validation

Observation ID	01	**Section no.**	1.2.1 Project Boundaries	**Date:** 28/Dec/24
Description of Observation				
By the time of this validation, only one project intervention was implemented (Forest restoration), and the only available technical specifications in the PDD were for this intervention. The project boundaries of this project intervention for the initial project areas were assessed during the validation (see also CAR 01), confirming the fulfillment of PV Climate Project Requirement 1.2.1. In future verification processes, the inclusion of new areas (and project interventions) in the project boundary, and the future project stratification, must be assessed following PV Climate V5. This observation has been identified because, in this project case, not all Technical specifications of the planned project interventions were developed by the Project Coordinator at the time of this validation. This cannot be identified as CAR or NIR but can lead to a non-conformity in the future if the project starts the implementation of other project interventions without the corresponding Technical specifications.				

Observation ID	02	**Section no.**	3.1.1 Baseline evaluation procedures	**Date:** 28/Dec/24
Description of Observation				
The baseline scenario and carbon baseline are described in the PDD and in the Technical specifications for the first project intervention in the first project areas. However, as discussed with the Project Coordinator, it is expected that in other project areas, where the same project activities will be implemented (i.e. afforestation/reforestation activities for ecosystem restoration through seedling planting), the baseline will be different. Therefore, it will be necessary to have a clear project stratification, combining baseline and project interventions, and technical specifications for each combination of baseline-project activity. The assessed and confirmed baseline-project activity in this validation will be for the baseline scenario of cropland remaining as cropland, with a zero increase or a decrease of tree biomass, and with afforestation/reforestation activities as described in the only available Technical specifications at the time of validation. The different casuistry in the project areas (baseline and project intervention) will be evaluated in future verifications based on the new available technical specifications and the project stratification. This Observation has been identified because in the case of implementation of new project interventions combined with different baseline scenarios, these will need to be described in new Technical specifications and validated in the future Verifications.				

Observation ID	03	**Section no.**	3.16.1 Benefit sharing arrangement	**Date:** 28/Dec/24
Description of Observation				
The actual implementation of the Benefit Sharing Mechanism, considering the Sales of Plan Vivo Certificates, must be assessed once PVCs sales have taken place (Before the next Verification). During the Validation process, as the sale of PVC had not started, the benefit-sharing mechanism was assessed based on the currently available information. It was confirmed that more than 70% of the income from the sale of Plan Vivo Certificates is planned to directly benefit the Project Participants. The mechanism is described in the PDD and was discussed with the Project coordinator and the Project participants. This Observation has been identified as a reminder for the confirmation of the implementation of the benefit-sharing mechanism in the following Verifications.				

Observation ID	04	**Section no.**	3.8.1 Technical specification	**Date:** 30/May/25
Description of Observation				
In the only available Technical specifications (Annex 7 of the PDD) at the time of validation, for the estimation of carbon benefits, several assumptions were made by the Project Coordinator and assessed in the Validation process. In the estimation of the Expected Project Emissions/Removals (Step 1. Woody biomass), when justifying the final projected numbers to be considered, the Project Coordinator states: "*During the course of the project we will monitor the growth of the planted trees closely and make changes to our growth model when needed*". This Observation has been identified to monitor in future verification if new information is available to update the accuracy and conservativeness of the models used to predict AGB stocks and stock changes.				