GOLD STANDARD VERIFICATION REPORT

For: CO2 Balance UK Limited

REPORT NO.:
GS11046-MP1
GS11047-MP1
GS11048-MP1
GS11049- MP1

SUSTAINCERT
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Abbreviations used in this Report

CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification request
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
DNA	Designated National Authority
DR	Document Review
EF	Emission Factor
ERPA	Emission Reduction Purchase Agreement
ER	Emission Reductions
EIA	Environmental Impact Assessment
FAR	Forward Action Request
GWP	Global Warming Potential
GS	Gold Standard
GHG	Greenhouse gas(es)
IPCC	Intergovernmental Panel on Climate Change
IRR	Internal Rate of Return
kWh	Kilo Watt Hour
MW	Mega Watt
NC	Non-Conformity
NCV	Net Calorific Value
NGO	Non-governmental Organisation
ODA	Official Development Assistance
PDD	Project Design Document
PD	Project Developer
tCO2e	Tonnes of CO2 equivalents
UNFCCC	United Nations Framework Convention on Climate Change
BH	Borehole
GS4GG	Gold Standard for the Global Goals
ICS	Improved Cookstove
MWh	MegaWattHour
CH4	Methane
MR	Monitoring Report
N2O	Nitrous Oxide

POA	Programme of Activity
SGP	Safeguarding Principles
SDG	Sustainable Development Goal
SC	SustainCERT
TPDDTEC	Technologies and Practices to Displace Decentralised Thermal Energy Consumption
UN	United Nations
VVB	Validation and Verification Body
VER	Verified Emission Reduction
VPA	Voluntary Project Activity

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1 OBJECTIVE AND CRITERIA

1.1 Objective

Gold Standard projects must undergo independent validation/verification of emission reductions and overall compliance with Gold Standard rules as the basis for issuance of Gold Standard Voluntary Emission Reductions (GS VERs).

The objectives of this verification are to determine if the environmental information statement and other reporting information is accurate and conforms with the criteria defined in Gold Standard rules.

This report details the objectives, scope, criteria, methodology and findings of this process and a final opinion.

The Gold Standard requires that the final version of this report is published in the public domain. The client to whom this report is addressed therefore acknowledges that the final version of this report will be published unless SustainCERT (SC) are informed in writing within 1 business day following issuance of the final version to the client.

1.2 SCOPE

Related activity	Verification
Project Title (s)	GS1247 VPA 266 - Burkina Faso Safe Water GS11046 GS1247 VPA 267 - Burkina Faso Safe Water GS11047 GS1247 VPA 268 - Burkina Faso Safe Water GS11048 GS1247 VPA 269 - Burkina Faso Safe Water GS11049
Project ID (s) (i.e.: GS-ID)	GS11046 GS11047 GS11048 GS11049
Project Type	Energy Efficiency – Domestic (Borehole)
PoA Title (if applicable)	Improved Kitchen Regimes Multi-Country PoA
POA ID (if applicable)	GS1247

Responsible Party	CO2 Balance UK Limited
Validation/Verification programme	GSF

The scope of verification covers the emissions reductions project in that is prepared in accordance with the Monitoring Report of the GS ID (s) listed above.

The responsible party is responsible for the preparation and fair presentation of the environmental information statement in accordance with the criteria.

Only the following GHGs are considered within the scope of the assessment: CO_2 CH_4 N_2O.

2 TEAM COMPOSITION

Validation/Verification Team

Name	Qualification	Coverage of sectoral/technical area	Host country experience	Conducted Site visit / Remote Audit
Nayan Deka	Old TL (until 18/03/2024)	☑ (All)	☑	☑
Muskan Chawla	TL (from 19/03/2024)	☑ (All)	☑	☑
Nikunj Agarwal	Technical expert	☑ (All)	☑	
Randulph Morales	Trainee TL	☑ (Energy)	☑	
Manika Mongia	Auditor	☑ (Energy)	☑	

Independent Review team and approver

Name	Role	Coverage of technical area
Indrapal Parmar	**Independent R**	**☑ (All)**
Shivraj Sharma	**Approver**	**☑ (All)**

3 PROJECT INFORMATION

3.1 Monitoring Period

Start of Monitoring Period	GS11046: 24/02/2022 GS11047: 22/06/2022

	GS11048: 18/11/2022 GS11049: 17/12/2022
End of Monitoring period	GS11046: 23/02/2023 GS11047: 23/02/2023 GS11048: 23/02/2023 GS11049: 23/02/2023
Total Emission Reductions	GS11046 – 5,273 tCO2e GS11047 – 3,890 tCO2e GS11048 – 1,600 tCO2e GS11049 – 827 tCO2e
Total SDG 3 – Good Health and Well-being	GS11046 – 4,773 GS11047 – 5,190 GS11048 – 6,931 GS11049 – 7,288 Number of additional people consuming safe water
Total SDG 5 – Gender Equality	1.71 hours Total reduction in time spent collecting water. (across all VPAs)
Total SDG 6 – Clean water and sanitation for all	GS11046 – 3,527 GS11047 – 3,835 GS11048 – 5,121 GS11049 – 5,385 Number of additional people with access to safe water
Date of MR Report	08/05/2024
Version of MR Report	7

Vintage-wise break-up of emission reductions for monitoring period:

Project GS ID	GS11046 GS11047 GS11048

	GS11049
Product Totals	GS11046: 5,273 tCO2e GS11047: 3,890 tCO2e GS11048: 1,600 tCO2e GS11049: 827 tCO2e
Vintage Break-up	-
24/02/2022 – 31/12/2022 22/06/2022 – 31/12/2022 18/11/2022 – 31/12/2022 17/12/2022 – 31/12/2022	GS11046: 4,420 tCO2e GS11047: 2,949 tCO2e GS11048: 566 tCO2e GS11049: 26 tCO2e
01/01/2023 – 23/02/2023 01/01/2023 – 23/02/2023 01/01/2023 – 23/02/2023 01/01/2023 – 23/02/2023	GS11046: 853 tCO2e GS11047: 941 tCO2e GS11048: 1,034 tCO2e GS11049: 801 tCO2e

3.2 Annual projections

Annual Average Emission Reductions (SDG 13)	GS11046: 10,000 (10,496) tCO2e GS11047: 10,000 (10,496) tCO2e GS11048: 10,000 (10,496) tCO2e GS11049: 10,000 (10,496) tCO2e
Total SDG 3 Good Health and Well-being	GS11046-11049: 6,984 additional persons consuming safe water across all VPAs
Total SDG 5 Gender Equality	GS11046-11049: 0.5 hours reduction in time spent collecting water in year y
Total SDG 6 Clean water and sanitation for all	GS11046-11049: 6,286 number of additional persons having access to safe water across all VPAs

4 VERIFICATION/VALIDATION OPINION

Unmodified Opinion	☒
Modified Opinion (see reasons below)	☐
Adverse Opinion (see reasons below)	☐
Disclaimer of Opinion (see reasons below)	☐

The project representative to whom this report is addressed is responsible for the preparation and fair presentation of GHG and other environmental reporting information in accordance with Gold Standard rules.

SustainCERT is responsible for expressing this verification opinion on the GHG and other environmental reporting information based on the evidence gathering procedures documented in this report. The verification was planned and carried out in accordance with ISO 14064-3 (Specification with guidance for the verification and validation of greenhouse gas statements) to provide a reasonable level of assurance that the information is accurate.

Reason for Modified Opinion (if applicable)	N/A
Reason for Adverse Opinion (if applicable)	N/A
Reason for Disclaimer (not issuing) of Opinion (if applicable)	N/A

Conclusion:

Considering the following information and the one provided in this report:

Project related activity	**Verification**
Type of validation/verification	Third-party verification
Project Title (s)	GS1247 VPA 266 - Burkina Faso Safe Water GS11046 GS1247 VPA 267 - Burkina Faso Safe Water GS11047

	GS1247 VPA 268 - Burkina Faso Safe Water GS11048 GS1247 VPA 269 - Burkina Faso Safe Water GS11049
Responsible Party	CO2 Balance UK Ltd.
Type of environmental Information statement	Historical in nature
Start of Monitoring Period	GS11046: 24/02/2022 GS11047: 22/06/2022 GS11048: 18/11/2022 GS11049: 17/12/2022
End of Monitoring period	GS11046: 23/02/2023 GS11047: 23/02/2023 GS11048: 23/02/2023 GS11049: 23/02/2023
Date of MR Report/PDD	08/05/2024
Version of MR Report/PDD	7

Verification period is equal to the monitoring star and end dates mentioned above.

SustainCERT (SC) concludes that:

Verification

The GHG emission reductions are calculated without material misstatements for the aforementioned monitoring period and has been prepared in accordance with the verification criteria and is a materially correct and fair representation of GHG other reporting information. Our opinion refers to reported project's information on GHG emissions and resulting reductions, which were determined using the valid and certified baseline, monitoring plan and other relevant documents.
Based on the information we have assessed; we can confirm that the implementation of the project resulted in the aforementioned emission reductions during the corresponding monitoring period

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

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
24/02/2022 –31/12/2022	GS11046: 4,420	GS11046: 0	GS11046: 0	GS11046: 4,420

22/06/2022 – 31/12/2022	GS11047: 2,949	GS11047: 0	GS11047: 0	GS11047: 2,949
18/11/2022 – 31/12/2022	GS11048: 566	GS11048: 0	GS11048: 0	GS11048: 566
17/12/2022 – 31/12/2022	GS11049: 26	GS11049: 0	GS11049: 0	GS11049: 26
01/01/2023 – 23/02/2023	GS11046: 853	GS11046: 0	GS11046: 0	GS11046: 853
01/01/2023 – 23/02/2023	GS11047: 941	GS11047: 0	GS11047: 0	GS11047: 941
01/01/2023 – 23/02/2023	GS11048: 1,034	GS11048: 0	GS11048: 0	GS11048: 1,034
01/01/2023 – 23/02/2023	GS11049: 801	GS11049: 0	GS11049: 0	GS11049: 801
Total	**11,590**	**0**	**0**	**11,590**

The conclusion is reached based on the following criteria:

The criteria for this verification are defined in the following documents stated in the Monitoring Report (MR)

- GS4GG Principles & Requirements
- GS4GG Stakeholder Consultation Requirements & Guidelines
- GS4GG Safeguarding Principles & Requirements
- GS4GG GHG-Emissions-Reduction-Sequestration-Product-Requirements
- 100-GS4GG-Programme-of-Activity-Requirements-
- TPDDTEC v 3.1

Authorised Signatory Name:	Shivraj Sharma
Signature	DocuSigned by: Shivraj Sharma 4E3DA74DBE7A462...
Date of this report approval	21/05/2024
Version of this report	02
Office Location	Luxembourg

The verification / validation of the GHG statement was conducted in accordance with ISO 14064-3 and corresponding GHG scheme.

The responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria.

5 METHODOLOGY

5.1 Desk Review

An initial verification documentary review was conducted by SustainCERT involving

1. A review of the data and information presented in the MR to verify their completeness.
2. A review of the approved monitoring plan and monitoring methodology
3. An evaluation of data management and quality control system used in the generation and reporting of data and information

A Protocol was used to assess each requirement during the execution of assessment activities and is explained below. The completed Protocol is available in section 5.5 below.

5.2 Example Protocol

The name/section of the reporting template is indicated in the top row					
Type	**Ref**	**Rule**	**Assessment Question**	**Findings/Comments**	**Conc.**
V or I This indicates the type of assessment. V = validation/verification I = inclusion (a streamlined validation for VPAs)	Details the section and section number in the reporting template (PDD or MR)	Provides a reference to the GS rule	Question used to determine compliance with the rule, or if the rule is applicable	Used to track clarifications or corrective actions raised when the assessment question does not immediately lead to a conclusion.	Conclusion of each assessment question.

Whenever the assessment question does not immediately lead to a conclusion, clarifications (CLs) and corrective action requests (CARs) are issued as Findings/Comments against the relevant Rule and Assessment Question.

If a Findings is closed, it will result in a conclusion of either OK, a Forward Action Request (FAR) or an Observation (OBS). If a Finding cannot be closed and a requirement cannot be shown to be met, an NC (Non-conformity) is issued.

OK, CARs, CLs, FARs, OBS and NC are further explained below:

- OK - issued when a requirement has been met.
- CAR (Corrective Action Request) - issued if one of the following occurs:
    - There is a risk that emission reductions cannot be monitored or calculated
    - Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions
    - Gold Standard requirements have not been shown to be met

- Clarification request (CL) - issued if information is insufficient or not clear enough to determine whether a requirement has been met
- Forward Action Requests (FARs) – issued to highlight issues related to implementation that require review at the next verification
- Observations (OBS) - issued where there may be a possible future non-conformity against a requirement.
- Non-Conformity (NC) – issued if a requirement has not been met and cannot be met.

To demonstrate transparency, all Findings (along with the relevant Rule and Assessment Question) are transferred to a separate Review Feedback table (shown below) to provide a written record of how they are discussed and how the conclusion was reached. A transcript of the Review Feedback is available as Appendix 1, which also includes a list of the Supporting Document (s) provided and Reviewed.

5.3 Example Review Feedback

Rule	Assessment Question	Findings/Comments	Developer Response
Copied from the Protocol	Copied from the Protocol	Copied from the Protocol, the nature (and number – e.g. CAR 1/CAR 2) of the Finding is included for traceability	The response should include an explanation of what evidence has been provided in response to the Finding

5.4 Site Visit

A site visit is chosen on the basis of risk assessment.

It was determined during our Risk Analysis that a site was required. A site visit was undertaken by an Objective Observer, in line with Gold Standard rules and following SustainCERT instruction. The Objective Observer was specially selected for their technical expertise, familiarity with the project location, local language and customs.

This visit was carried out on 25/01/2024 - 27/01/2024 to do the following:

1. Assess the design/operation of the Project
2. Interview personnel and stakeholders regarding the Project operation and data collection procedures.
3. Cross check reported information with evidence observed on site.

The site visit took place in locations chosen by the Objective Observer following instruction by SustainCERT on choosing a representative sample. The list of interviewees, locations and topics discussed are recorded in the accompanying Gold Standard Validation/Verification Appraisal Report.

Also, a remote call with project developer was also conducted on 05 March 2024.

5.5 ASSESSMENT PROTOCOL

The Protocol covers the key thematic areas in Gold Standard certification and is tailored to the review type and the mandatory reporting template (MR/PDD). The key thematic areas addressed in the Protocol are:

- GHG emission reductions (known as SDG 13 contributions)
- Other SDG contributions
- Compliance with Safeguarding Principles
- Compliance with Stakeholder Consultation (LSC) requirements

Appendix: 1- CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS

Review Feedback Round:	i/ii/iii/vi
Supporting Document (s) provided and Reviewed	Combined ERs CONFIDENTIAL v4 First CTF - GS11046 First CTF - GS11047 First CTF - GS11048 First CTF - GS11049 First RehabCF - GS11046 First RehabCF - GS11047 First RehabCF - GS11048 First RehabCF - GS11049 First WQT - GS11046 (N01) First WQT - GS11047 (M01)

	First WQT - GS11048 First WQT - GS11049 GS11046 - WASH Training (N12) GS11046-49 Monitoring Report v3 TRACKED GS11047 - WASH Training (M25) GS11048 - WASH Training (L26) GS11049 - WASH Training (K13) Last CTF - GS11046 Last CTF - GS11047 Last CTF - GS11048 Last CTF - GS11049 Last RehabCF - GS11046 Last RehabCF - GS11047 Last RehabCF - GS11048 Last RehabCF - GS11049 Last WQT - GS11046 (N06) Last WQT - GS11047 Last WQT - GS11048 Last WQT - GS11049

Rule	Assessment Question	Findings/Comments	Developer Response
	Does the responsible party own or have the right to claim emission reductions or removal enhancements expressed in the GHG statement?	PD shall provide sample agreements communicating VER transfer from the end user to the PP for each of the VPAs. PD shall also confirm if the responsible party i.e., co2balance have right to claim the credits for the current monitoring period.	PD collects the CTF data digitally using an app called KoboCollect. The data is then downloaded as an Excel spreadsheet, please see document 'CTFs for MP1' from the OS. PD has also submitted a sample CTF form as a PDF for each VPA as supporting documents. PD confirms that CO2balance has right to claim the credits. The following statement is included in all CTF forms: "The village administrator signs this agreement on behalf and as a representative of the whole community and commits to explaining to all individuals that their use of the water point is an agreement to transfer any rights to the carbon emission reductions over to CO2balance". The full statement can be

Rule	Assessment Question	Findings/Comments	Developer Response
			found in the "Questionnaire" tab of the 'CTFs for MP1' spreadsheet (original submission), or in the PDF Sample CTFs forms.
	Rd 2	PD has provided a document named 'CTFs for MP1', the excel sheet mentions all the question and their responses received, however, the CTF links provided in that documents are password protected, therefore, to confirm the signatured forms PD shall download the first and last CTF from each of the VPA and provide to the assessment team.	PD has submitted PDFs for first and last CTF for each VPA.
	Rd 3	PD has submitted PDF sample CTF from each VPA which is signed by the village administrator, witness and project representative. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Was an annual report submitted or verification completed within the last 2 calendar years?	MR KPI Section: PD shall justify as to why Date of Last Annual Report is marked as not applicable considering current monitoring period include calendar year of 2022 & 2023.	PD has corrected. The annual report was submitted on 21/12/2023 and has been uploaded, titled 'Annual Report 2023'.
	Rd 2	PD has provided the annual report dated 21/12/2023, the similar information has also been updated in the monitoring report, therefore, the finding/comment is closed. **#CLOSED.**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Is the vintage break calculated correctly (and has considered microscale projects whose cap on emission reductions must not be crossed either in a vintage **or** in a monitoring year.	Table 2 – Product Vintages: PD shall calculate and demonstrate in PD response section the emission reductions for calendar year of MP1 are within microscale limit i.e., 10,000/year. MP is not correctly mentioned in the table 2. MP is different in KPI section of MR, in Table 2 of MR and in the calculation excel sheet. The value of GS11049 for year 2022 in Table 2 (page 5) of MR is not matching with Excel sheet, PD shall clarify.	PD has calculated and demonstrated in table below that ERs for MP1 are below 10,000/vintage. 2021 ERs (all VPAs): 8,496 2022 ERs (all VPAs): 3,931 PD has corrected in KPI section to be consistent with table 2 and the ERs. The correct MP dates are 24/02/2022 - 23/02/2023.

<table>
<tr><th>Rule</th><th>Assessment Question</th><th>Findings/Comments</th><th>Developer Response</th></tr>
<tr><td></td><td></td><td></td><td>PD has corrected.</td></tr>
<tr><td></td><td>Rd 2</td><td>PD has provided the product vintage, however, the monitoring period for the project is 24/02/2022 to 23/02/2023, however the vintage years mentioned in both MR and ER are 2021 and 2022. PD shall revise the years in both MR and ER. Also, ER for VPA GS11047 does not match with ER sheet, PD shall revise the same.
PD shall revise the version number and date of the MR.</td><td>PD has corrected the years in both the MR and ERs.
<table><tr><th>2022 ERs (all VPAs)</th><th>2023 ERs (all VPAs)</th></tr><tr><td>8315</td><td>3851</td></tr></table>
PD has corrected the ER for GS11047 in the MR.

PD has revised version number and date of MR.</td></tr>
<tr><td></td><td>Rd 3</td><td>PD has revised the vintage years in table 2 of the MR and ER. Also, PD has corrected the ER for GS11047 in MR. PD has revised the version number and date of MR.
#CLOSED</td><td></td></tr>
</table>

<table>
<tr><th>Rule</th><th>Assessment Question</th><th>Findings/Comments</th><th>Developer Response</th></tr>
<tr><td><u>P&R</u></td><td>Extent of the project's implementation.
Is the installation of technology, equipment and measurement equipment in line with Project Design?</td><td>MR, Section B.1:
PD shall include the technical specification like dimension / size etc (in tab. format) of Boreholes with photograph as prescribed by manufacture. PD shall submit the supporting evidence like tech. spec. /field test report etc.
PD shall further substantiate in the MR how often the operation and maintenance services are being provided so that the implemented Boreholes are in use.</td><td>PD has included technical specifications of boreholes in table format (including photographs) in section B.1 of MR. PD has submitted the field test report as supporting evidence (titled WCFT v.2).
PD has further substantiated in the MR. PD has submitted Repair Confirmation Forms (titled 'RepairCFs MP1') and sample of logbook photos (titled 'Logbook Sample' as supporting evidence. The Repair Confirmation Forms are submitted by the field team once a repair has been completed, and the logbooks contain details of repairs which have been conducted and if any issues have been reported by the Water Committee.</td></tr>
<tr><td></td><td>Rd 2</td><td>PD has updated the MR with the technical specification of the boreholes including the photographs, the boreholes have also been verified by the OO visit, the technical specification of the boreholes have also been verified using google search. #CLOSED.</td><td>There were 0 non-functional days for GS11048-49 during this monitoring period. No breakdowns were reported using any of the methods detailed in Section B.1. of the MR. No breakdowns were reported during the regular follow-up visits and using the feedback mechanism. All the</td></tr>
</table>

Rule	Assessment Question	Findings/Comments	Developer Response
		PD has updated the MR with the details regarding the maintenance, Document named Repair CFs MP1 and 'Logbook Sample', also have been submitted by the PD. There have some PDF also submitted by the PD named as rehabCF for each of the VPA, the document also has the signature and photograph. The information provided is found to be satisfactory by the assessment team. #Closed. It is observed that non-functional days for GS11048-11049 are considered zero for all the boreholes under these 2 VPA. PD shall substantiate the same.	comments in logbooks said the borehole was functioning well, and no repair confirmation forms were received during this time.
	Rd 3	PD submitted the logbook sample and provided a statisfactory explanation. Therefore, the finding is closed. **#CLOSED**	

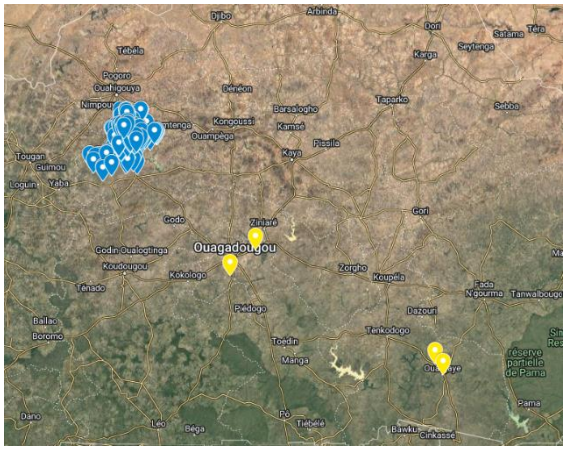
Rule	Assessment Question	Findings/Comments	Developer Response
	Provide a brief summary of the project activity incl. roles and responsibilities of the entities involved in the project during current MP.	MR, Section A.1: PD shall include in brief the roles and responsibilities of the entities involved in the project during the current MP e.g., TRANSFORM BURKINA, CO2 Balance UK Limited etc.	PD has included the roles and responsibilities of each entity involved in the project (MR, section A.1)
	Rd 2	PD has update the section A.1 of the Mr with the relevant information related to the roles and responsibility. The assessment team has verified the details mentioned. It is found to be satisfactory. Therefore, the findings stands closed. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Does the project location are included in monitoring report.	MR, Section A.2: 1) PD shall include the name of the villages and GPS co-ordinates of the location where project boreholes is being installed within these villages.	1. PD has updated.

Rule	Assessment Question	Findings/Comments	Developer Response
		2) PD shall submit the photos of the latest installation for all locations with name and title for identification.	2. PD has submitted a sample of rehab confirmation forms in PDF version, which contains photos and names of boreholes for identification. PD has also updated MR to include some rehab photos.
	Rd 2	PD has updated the MR with the GPS co-ordinates of the boreholes. #Closed. PD has submitted rehab confirmation PDF named as rehabCF for each of the VPA, the document also has the signature and photograph. The information provided is found to be satisfactory by the assessment team. However, the photographs of the rehab could not be found in the MR. #open.	PD has submitted PDFs of first and last RehabCF from each VPA which contains photos of the boreholes.
	Rd 3	PD has submitted a separated PDF of rehab photos, therefore, the finding stands closed. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Does the crediting period match the PDD/VPA-dd?	Section A.4 of MR: Crediting period mentioned in section A.4 is not matching with VPA DD and SC APP. PD shall mention the complete crediting period instead of only the start date of crediting period. Current Monitoring period is different in MR and in Calculation excel sheet (subsheet Project Technology days, VPA Bundling).	• The crediting period start date of each VPA is determined as the day after the first borehole was fully rehabilitated, and each VPA has a different one. The VPA-DD start date is an estimation done before implementation and based on the first VPA. This explains why the start date does not match the VPA-DD. PP has updated individual VPA crediting period dates in the MR. • PP has corrected. • PP has corrected MP date in KPI of MR so it is consistent with ERs. 23/02/2023 is the correct MP1 end date.
	Rd 2	PD has updated the crediting period now along with the addition of the end date in section A.4 of the MR. However, PD shall also provide evidence for the start date of the crediting period for each of the 4 VPAs.	The start date for each VPA is determined as the day after the first borehole was fully rehabilitated. PD has submitted the spreadsheet titled

Rule	Assessment Question	Findings/Comments	Developer Response
			'RehabCFs for MP1' in original submission and submitted PDFs of the first RehabCF for each VPA in R2.
	Rd 3	PD has submitted PDFs of the first RehabCF for each VPA, as a start date. Therefore, the finding stands closed. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Are any forward actions declared correctly and addressed?	MR, Section B.1: There were 10 FARs raised during validation, and the same has been discussed in the MR, however some are not addressed accurately, please see the comments: • FAR#1: • it is mentioned in the MR that the other GS project GS10795 does not overlap with ours; the other project targets the urban/peri-urban population, which is different to our target population (rural communities), PD shall clarify with the proof for urban population and rural population, and PD shall also justify how the other project is different from this project area. • It is mentioned in MR that GS10795 is the different technology, however as per FAR1, PD shall prove that there is no other Water supply system in the Project area. • There are two projects on CDM website in Burkina Faso under safe water domain: • https://cdm.unfccc.int/ProgrammeOfActivities/Validation/gotoProj?id=K2IU4ZGI8KV702FVQORYVE78P7Q5I3 • https://cdm.unfccc.int/ProgrammeOfActivities/Validation/gotoProj?id=MGV8ZMW0TLTCC04FT77WU7848AC6A4 • FAR#2: • PD shall submit the supporting documents for the closure of FAR#2. • FAR#3:	FAR#1: • PD has submitted a map highlighting the project boreholes (blue pins) and the location of GS10795 (yellow pins). The map submitted serves as evidence that there is no other water supply system in the project area, and the project areas do not overlap.  • PD conducts technical assessments before rehabilitating a borehole to assess feasibility and ensure there is no double counting. Questions include who the owner is, how long it has been broken down, if any rehabilitation activities are planned and if there are any

Rule	Assessment Question	Findings/Comments	Developer Response
		• PD shall submit the supporting documents (CTF Forms etc) for the closure of FAR#3. • FAR#4: PD shall submit the supporting documents to close the FAR4, ie. Geographic location (including Village name and GPS coordinates), rehabilitation date and photos of the boreholes. • FAR#5: • PD shall submit the signed Rehab Confirmation Forms. • PD shall the provide copies of agreements/contracts for equipment purchasing, installation, etc. as evidence for the start date of the project activity • FAR#6: PD shall submit The Stakeholder Consultation Report • FAR#7: PD had used fNRB value of 90% using latest version of the UNFCCC tool at the below link, https://cdm.unfccc.int/DNA/fNRB/index.html • However these values has been expired in 2018, PD shall clarify. • FAR#8: PD shall submit the filled (sample) baseline survey form for reviewing. • FAR#9: PD shall submit the Evidence/screenshots from the online resource Research Randomizer, which was used for the random selection of households for monitoring surveys. • FAR#10: • As per FAR, PD shall use the National Standard for WQT, PD shall explain how they are assuring this requirement and PD need to submit the documentary evidence for the same. • PD shall clarify how the parameters used to assess the water quality will be in line with Burkina Faso National standards for potable water.	other boreholes within 3km.PD has submitted 'Technical Assessments MP1' as supporting evidence for closure of this CAR. • The locations found in the table in B.1.1. were found from the project developer's website. These locations are all cities and towns, whereas our project is targeting rural populations in the Nord region. • GS10795 is only listed, it is not design certified or issuing. • The two projects from the CDM registry are not applicable, as these are both PoAs but there is no evidence of the project being implemented in-country. There is only one specific CPA-DD available, and thre is no mention of Burkina Faso. FAR#2: PD has submitted supporting documents, titled 'Technical Assessments MP1', for closure of FAR#2. FAR#3: PD submitted supporting documents during original submission, titled 'CTFs for MP1'. In this round, PD has also submitted sample of CTF forms in PDF format for the closure of FAR#3. FAR#4: PD submitted supporting documents during original submission, titled 'Rehab CFs for MP1'. In this round, PD has also submitted sample of rehab confirmation forms in PDF format for the closure of FAR#4. FAR#5: • PD has submitted a sample RehabCF forms as a PDF for each VPA as supporting documents. • CTFs and Rehab Confirmation Forms have been submitted and serve as evidence for the start date of the project activity. The start date for each borehole is from the day after it has been rehabilitated. Any other signed agreements are confidential. FAR#6:

Rule	Assessment Question	Findings/Comments	Developer Response
			PD submitted the Stakeholder Consultation Report during original submission, titled 'SCR v1 CONFIDENTIAL'. FAR#7: PD now calculates the fNRB in-house following the expiration of the UNFCCC default value. PD has submitted 2 documents to show how value was calculated, titled 'Burkina Nord fNRB Calculation 2023 v1' and 'Burkina Nord fNRB Calculation Report 2023 v1'. FAR#8: PD submitted filled baseline survey form during original submission, titled 'Baseline Survey final v4'. FAR#9: PD submitted screenshots as evidence from Research Randomizer during original submission, in tab 'BH Selection' in the document 'AM RS with ageing'. The number of people in a household in the villages were small in the selected boreholes so all households were used, there was no need to randomize. FAR#10: PD assures that water quality is in line with Burkina Faso national standards by using an accredited laboratory to conduct the WQTs. This laboratory uses parameters required by national standards to assess water quality. Please see below a screenshot from the example of WQT results uploaded in original submission (titled 'N17 – Passed post-rehab WQT'). In the right-hand column, this contains quality standards for drinking water which the parameters are tested against. The official laboratory also confirms in a statement at the bottom (see below) if the water quality complies with the national standards.

Rule	Assessment Question	Findings/Comments	Developer Response
			<table><tr><th>PARAMETRES</th><th>UNITES</th><th>VALEURS</th><th>NORMES DE QUALITE OMS POUR EAU POTABLE</th></tr><tr><td>Température</td><td>°C</td><td>27.6</td><td></td></tr><tr><td>pH</td><td></td><td>7.15</td><td></td></tr><tr><td>Conductivité électrique à 20°C</td><td>µS/cm</td><td>206</td><td></td></tr><tr><td>Turbidité</td><td>NTU</td><td>0.34</td><td>5</td></tr><tr><td>Titre alcalimétrique (TA)</td><td>°f</td><td>0</td><td></td></tr><tr><td>Titre alcalimétrique complet (TAC)</td><td>°f</td><td>8.0</td><td></td></tr><tr><td>Dureté totale (TH)</td><td>°f</td><td>7.8</td><td>50</td></tr></table> **Conclusion** : Eau conforme aux normes physico-chimiques pour les paramètres analysés.
	Rd 2	**FAR 1:** PD has provided relevant information and also provided technical information having information related to all 4 boreholes, it has been observed that project does not overlap with boreholes in other projects. Therefore, the finding stands closed. **FAR2:** PD has provided technical assessment report as well as rehab reports, mentioning the details related to parts rehabilitated along with photographs. Therefore, the finding stands closed. **FAR3:** PD has provided a document named 'CTFs for MP1', the excel sheet mentions all the question and their responses received, however, the CTF links provided in that documents are password protected, therefore, to confirmed the signatured forms PD shall download the first and last CTF from each of the VPA and provide to the assessment team. **FAR4:** PD has provided rehab CFs for MP1, along with rsample rehab forms, the information has been verified, Therefore, the finding stands closed. **FAR5:** PD shall provide evidence for start date of borehole. **FAR6:** PD has submitted stakeholder consultation report. Therefore, the finding stands closed.	**FAR 3:** PD has submitted PDFs for first and last CTF from each VPA. **FAR 5:** The start date for each VPA is determined as the day after the first borehole was fully rehabilitated. The rehabilitation date can be found in the spreadsheet titled 'RehabCFs for MP1' in original submission and the PDFs of the first RehabCF from each VPA submitted in R2. **FAR 10:** PD has submitted first and last WQT results for MP1 from each VPA.

Rule	Assessment Question	Findings/Comments	Developer Response
		FAR7: PD has provided fNRB calculation sheet, the assessment team has verified the details. Therefore, the finding stands closed. FAR8: PD has provided the baseline survey sheet. FAR9: PD has provided screenshot from the online resource Research Randomizer, which was used for the random selection of households for monitoring surveys. FAR10: It has been verified by the assessment team that test Conducted were in a accredited laboratory of Burkina Faso, however, PD shall provide water quality test result of some of the boreholes from within the monitoring period.	
	Rd 3	**FAR 3:** VVB has sighted PDFs for first and last CTF from each VPA. **FAR 5:** The start date for each VPA is determined as the day after the first borehole was fully rehabilitated. The rehabilitation date is found in the and the PDFs of the first RehabCF from each VPA submitted in R2. Therefore, the finding stands closed. **FAR 10:** PD has submitted first and last WQT results for MP1 from each VPA. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
	Does the monitoring system and the monitoring plan match the Design Certified PDD/VPA-dd?	MR Section C: 1) PD shall further substantiate in the MR on the mechanisms adopted by PD so that the implemented Boreholes are in use. 2) As per the registered VPA DD, the leakage Assessment needs to be done every "other year", the information on the same assessment is missing in the Monitoring Report version 01.	1) PP has updated the MR. 2) The calculation of leakage can be found in Section E.3 of the MR. No leakage has been found for this Monitoring Period. 3) PD has provided submitted the information needed for the borehole database. The evidence can be found in the document 'RehabCFs for MP1' uploaded during original submission. The total number of people obtaining their water from each water point can be found in

Rule	Assessment Question	Findings/Comments	Developer Response
		3) As per registered VPADD, there should be the following database will be maintained for the Boreholes, PD shall provide the evidence or the same: ✓ Date of installation/rehabilitation ✓ GPS location of the water point ✓ Model of the water point ✓ Quantity of water point installed ✓ The total number of people obtaining their water from each water point ✓ Mode of use: commercial/domestic	the supporting document that has been uploaded titled 'User Lists MP1'.
	Rd 2	PD has updated the section C of the MR with relevant information regarding the making sure of the usage of Borehole, however, In that PD mentions that it will conduct WASH trainings. As the project has already started, PD shall provide the photographic evidences of the trainings conducted. PD has updated the MR section E.3 with the detailed assessment on the leakage. Therefore, the finding stands closed. PD has provided the documents, ER Sheet, User list, rehabilitation list. The assessment team has verified these mentioned and it is found to be satisfactory. Therefore, the finding stands closed.	PD has submitted a PDF document for each VPA which contains details of the WASH training which was conducted including photos.
	Rd 3	PD has submitted a PDF document GS11047 – WASH Training (M25).pdf, GS11048- WASH Training (L26).pdf, GS11049- WASH Training (K13).pdf for each VPA which contains details of the WASH training which was conducted including photos. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
	For SDG 13, do the fixed ex ante values match the Design Certified PDD/VPA-dd	Section D.1 of MR: Parameter "Tripsb" is missing in the MR, while as per the registered VPADD, the same parameter shall be reported under section D.1.	PD has updated MR section D.1.
	Rd 2	PD has added the parameter in revised MR, the value is found to in be inline with the value mentioned in VPA-DD. Therefore, the finding	

Rule	Assessment Question	Findings/Comments	Developer Response
		stands closed. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
	For SDG 13, do the monitored parameter boxes match the Design Certified PDD/VPA-dd	Section D.2 of MR 1) For parameter fNRB,i,y, it is mentioned in MR that the value is being referred by the UNFCCC link, however the values mentioned in the UNCCC link is expired, PD shall calculate the value as per the methodology. 2) PD shall mention the date of Water Consumption Field Test (WCFT) under the parameter Qp,y, also please mention that when was WCFT done last time (before this monitoring period).	1) PD now calculates the fNRB in-house following the expiration of the UNFCCC default value. PD has submitted 2 documents to show how value was calculated, titled 'Burkina Nord fNRB Calculation 2023 v1' and 'Burkina Nord fNRB Calculation Report 2023 v1'. 2) 3) PD has updated MR. This was the first WCFT as the first rehabilitation did not take place until February 2022.
	Rd 2	1) In section D.2, for the parameter fNRB, the 'source of value' column still mentions the link that is expired. PD shall clarify. 2) Under the parameter QPboil, It is mentioned that WCFT were conducted, "In MP1 it was conducted between 30/11/2022 – 02/12/2022.", however, the excel sheet with WCFT records the date mentioned is 29/11/2022. PD shall revise the date providing appropriate evidences justifying the date.	4) PD has corrected. 5) The WCFT takes place over 4 days. The first day is used to arrange with the households when the test will take place and collect details. This occurred on 29/11/2022 and the details can be found in the tab 'Fiche du premier jour' (means data from first day) in 'WCFT v2'. The actual test then takes place over 3 days, from the 30/11/2022 – 02/12/2022. The evidence for these dates can be found in the tab 'Fiche des jours 2,3 et 4' (data collected from Days 2,3 and 4). The dates for these can be found in Row 3, Column E, M and U. PD has updated MR to say that test was conducted between 29/11/2022-02/12/2022.
		PD has updated the information for FNRB calculation. PD has provided the satisfactory explanation and updated the MR inline with the response. Therefore, the finding stands closed.	

Rule	Assessment Question	Findings/Comments	Developer Response
		#CLOSED	

Rule	Assessment Question	Findings/Comments	Developer Response
	If values are measured and capped by a methodology, are both the measured and capped values used for calculations reported. Measured values must be reported in brackets.	Section D.2: • In case the values were measured and capped by a methodology, both the measured and capped values used for calculations shall be reported and measured values must be reported in brackets. • As per the applied methodology, the water in its improved form should be available within 1 km walking / pedalling distance from the households. As some of the households do not meet this requirement, PD shall therefore explain how the same has been considered during the monitoring period.	• PD has updated for Usage Rate. PD will update Qp,y in time for next Verification Round. • PD has further clarified in MR. All households meet this requirement and are within 1km walking or pedalling distance as can be seen from the supporting evidence 'User Lists MP1' (please expand the rows.
	Rd 2	PD has updated the value in the mentioned sections. PD shall round down the value for usage survey, Also, PD shall mention what all steps will be taken by the PD to increase the usage of boreholes. PD has updated the MR it is has been mentioned that all the households will be at the distance of One Km. Therefore, the finding stands closed.	PD uses whichever value is lowest out of the measured and capped values to be conservative. For the usage rate, the measured value of 73.89% is lower than the cap of 95%, therefore the measured value has been used when calculating ERs. For this project, the issue of a lower usage rate is caused by there being such a high demand for the borehole water. Burkina Faso has significant insecurity, and as a result of this there is a large amount of internal displacement. If a village is deemed at high risk of terrorist attacks, the whole population flees to villages which are safer. This causes a massive influx of people using the project boreholes which causes big queues and long waiting times/trips. This in turn brings down the usage rate. This is also mentioned by the OO in the VAR (p.21).
	Rd 3	For the usage rate, the measured value of 73.89%, whereas in ER Sheet Usage rate is hard entered as 74%. The stated value must be rounded down by PD for conservative estimation of ERs in the ER sheet. #OPEN	PD has corrected the value to 73.89% in the ER sheet and updated the MR accordingly.

Rule	Assessment Question	Findings/Comments	Developer Response
	Rd 4	PD has revised MR to correct the usage rate under section D.2 of the document. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
	For SDG 13, has verifiable supporting evidence for each high-risk monitoring parameter been provided?	MR Section D.2 • The PD is requested to submit the evidence of monitoring records for the "number of people using each borehole in the project". • The PD shall also clarify how this parameter Np,y was monitored with the boreholes which are closed to each other.	• PD has submitted records, titled 'User Lists MP1'. • A user list is collected for each borehole (see 'User Lists MP1'), which is used to calculate the number of people using each borehole. Households are only included once so there is no double counting, and all boreholes are at least 1km apart.
	Rd 2	PD has provided User list, and the date related to each of the household like boreholes distance, and details related to Npy has also been mentioned in the user list as well as Er calculation sheet. Therefore, the finding stands closed. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	For Other SDGs, do the monitored parameter boxes match the Design Certified PDD/VPA-dd	Section D.2 of MR • Please submit the complete Laboratory Test Report for the Parameter "Quality of Treated Water". • As per the registered VPA DD, monitoring frequency for the parameter "Quality of Treated Water" shall be quarterly, while the MR says the "annual" monitoring for this parameter, PS shall clarify. • For parameter Tp,y, there is value of 0.59 mentioned in MR, which is very much different from the registered VPA DD (1.82), PD shall clarify.	• PD submitted Laboratory Test report during original submission, titled 'N17 - Passed Post-rehab WQT (Retest)'. • PD has corrected. As seen on p.55 of the VPA-DD, a sample of boreholes are tested on a quarterly basis. In addition, water quality is checked visually when conducting follow-up visits. • The value provided in the VPA-DD (1.82) is estimated prior to implementation. This is stated in Section B.7.1. of the VPA-DD as seen below. The value on 0.59 mentioned in the MR is correct as it is the actual value, calculated from annual monitoring surveys. Value(s) applied | Estimated at 1.82. Actual value to be provided in time for verification.

Rule	Assessment Question	Findings/Comments	Developer Response
		• For parameter TRy, there is value of 1.71 mentioned in MR, which is very much different from the registered VPA DD (0.50), PD shall clarify	• The same applies as above. The value in the VPA-DD is estimated prior to implementation, and the actual is provided in the MR (1.71).
	Rd 2	PD shall provide laboratory test report from each for the VPA. PD has updated the parameter monitoring frequency. Therefore, the finding is closed. PD has update the value, the values are found to be inline with current surveys. And the VPA -DD mentioned that actual values will be monitored during verification. Therefore, the finding is closed.	PD has submitted first and last WQT for MP1 from each VPA.
	Rd 3	PD has submitted first and last WQT for each VPA. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
	Objective Observer Assessment	Since the project is a micro-scale project, hence PD shall clarify whether any Objective Observer has been appointed for this Verification. If yes, then VAR must be finalized, and any observed risks reviewed during and prior to completion of verification shall be reported.	An Objective Observor was appointed for this Verification, and the site visit took place on the 25/01/2024 – 27/01/2024. The VAR has been finalised and uploaded on the SustainCert platform on 15/02/2024, titled 'GS11046-48 GS11049Objectif-Observer report VAR.docx'.
	Rd 2	There has been some observations by objective observer: - there were some risks identified: i) the frequency of breakdowns ii) the absence of replacement equipment on site or the insufficiency of points of sale for replacement equipment on site iii) the weak organization of beneficiaries to make faced with serious breakdowns very quickly iv) the non-existence of artisan repair specialists in the villages. v) Non-existence of logbooks recording grievances and grievances Inaccessibility of certain areas due to insecurity PD shall clarify on the above points.	To help tackle points i-iv, CO2balance and AEAD are looking into doing maintenance training for some community members over the coming months. These 'area pump minders' would be trained on how to do basic maintenance and repairs, have access to spare parts and tool kits, and would be responsible for a few boreholes. This is to increase capacity of communities to conduct repairs and reduce the amount of time a borehole is broken down. For more serious breakdowns, a specialist or certified technician would be required and the field team would be responsible for conducting this repair. V) The field team have explained that the communities do not like writing and express most grievances verbally, and therefore often do not record them in the logbook. Community members mostly call or message the

Rule	Assessment Question	Findings/Comments	Developer Response
			AEAD team or visit the office in-person to express grievances, which the project team then records in a journal/notebook or logbook on their behalf. This is then transmitted to CO2balance, and mitigation measures are taken to deal with the grievances. AEAD acts as an intermediary and are responsible for the majority of the communication with the communities as they speak the local language and understand the local and cultural context.
	Rd3	PD mentioned that they are looking to do trainings of the local communities for maintenance, to increase the capacity. Therefore, a FAR has been raised for the same. Finding stands closed. In accordance with page 19 of VAR- "beneficiaries claim to have once spent Some amount to repair on drilling broke down. To mobilize these funds, beneficiairies made cash contributions. Everyone sent a little money and the committee brought in a technician to repair the borehole.. A few days later, the drilling broke down again. According to the beneficiairies, the technician who came to do their repair did not have all the qualifications." PD shall provide more details on the above. #open	The situation from p.19 of the VAR was discussed in more detail with the field team. Generally, for this project, the communities do not make any regular financial contributions to the borehole. This was an exceptional situation; the village where the borehole broke down was inaccessible due to ongoing security instability in the region. This meant that the AEAD field team, who usually conduct the repairs, could not get the village when the borehole break down. The community did not want to wait for the AEAD team to be able to come and repair the borehole, so the community gathered the funds to pay a local external technician to do the repair. However, it was expensive, and the quality of the work was poor, so the borehole broken down again shortly afterwards. The second time it broke down, the AEAD field team was able to access the village and repair the borehole. It has been functioning well since, and the community expressed that they were grateful to the field team.
	Rd 4	PD has submitted valid explanation for the situation encountered during the onsite visit. **#CLOSED**	

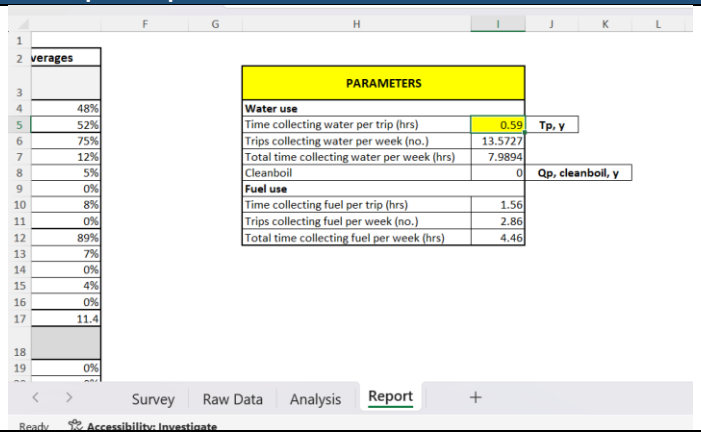
Rule	Assessment Question	Findings/Comments	Developer Response
RU	For projects applying the Usage Survey Requirements and Guidelines (TPDDTEC/aDALYs/ Methodology for Improved Cook-stoves and Kitchen Regimes/ Black Carbon and Co-emitted Species) are usage rates reported for each	Usage survey: The PD is requested to submit the example screenshots from the web application of the monitoring survey records as well as the Dashboard overview of all the surveys.	PD has uploaded supporting evidence, titled 'Kobo Dashboard - Screenshots'.

Rule	Assessment Question	Findings/Comments	Developer Response
	age group, inclusive of the cap (where required) at each age group?		
	Rd 2	PD Has provided screenshot form the Kobo application, mentioning the details of the monitoring survey. Therefore, the finding stands closed. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
	For >2nd MP of Community Service Activities only, have any increases in key parameters ideally in tabular form (e.g. usage, fuel savings) been justified? (noting that numbers of distributed technologies commonly differ from projections in the PDD/VPA-DD and this is beyond PD control)	Section D.3 of MR: The value of Parameter Qp,y is mentioned as "N/A" (under the column value obtained in this Monitoring Period) in MR, PD shall clarify.	PD has corrected. The value of Qp,y is 7.
	Rd 2	The parameter value has been updated to 7, however, the date of WCFT survey shall be reviewed by the PD. The date mentioned has been 30.11.2022, whereas in the WCFT excel sheet it has been mentioned as 29.11.2022.	The WCFT takes place over 4 days. The first day is used to arrange with the households when the test will take place and collect details. This occurred on 29/11/2022 and the details can be found in the tab 'Fiche du premier jour' (means data from first day) in 'WCFT v2'. The actual test then takes place over 3 days, from the 30/11/2022 – 02/12/2022. The evidence for these dates can be found in the tab 'Fiche des jours 2,3 et 4' (data collected from Days 2,3 and 4). The dates for these can be found in Row 3, Column E, M and U. Therefore, the correct date for the WCFT is 29/11/2022-02/12/2022.
	Rd 3	PD has revised the MR to mention that the test was conducted between 29/11/2022-02/12/2022 which is inline with the excel sheet in question. Therefore, the finding stands closed. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
	For any parameters that were sampled, has the following been demonstrated: (a) Description of implemented sampling design; (b) Collected data; (c) Analysis of the collected data; (d) Demonstration that the required confidence/precision level has been met; Demonstration that the samples were randomly selected and are representative of the population	Section D.4. The PD shall note that for any parameters that were sampled, the following shall be demonstrated: ○ Description of implemented sampling design; ○ Collected data; ○ Analysis of the collected data; ○ Demonstration that the required confidence/precision level has been met; ○ Demonstration that the samples were randomly selected and are representative of the population The missing information considering the above requirements shall be included in the Section D.4 of MR. It is mentioned on page 38 of MR, that "forming the sample for the Annual Monitoring Surveys (project Survey and Usage surveys) were conducted between 01/12/2022-14/12/2022", why the same survey is not being conducted in 2023 (considering 2023 as MP), PD shall clarify. Tables on page 40 of MR are overlapping an the text is not clear.	PD has included in Section D.4 of MR and provided supporting evidence during original submission titled 'AM RS with ageing', 'Usage Survey v3' and 'Project Survey v3'. According to the applied methodology TPDDTEC v3.1, "for each project scenario a monitoring survey and usage survey is conducted annually" (p.29). MP1 dates are 24/02/2022 – 23/02/2023 and the Annual Monitoring was conducted in 2022. The Annual Monitoring surveys were conducted in 2023, but this was during MP2 and therefore is not included in this Verification or Monitoring Report. PD has corrected.
	Rd 2	PD has provided random survey calculation sheet, the information has been verified. Therefore, the finding stands closed. PD has provided the information about the survey, similar information was also discussed during the remote audit. Therefore, the finding stands closed. **#CLOSED.**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	For Other SDGs, Is the project scenario calculated correctly to match the PDD/VPA-DD?	Section E2 of MR: • It is mentioned in MR that Parameter Tp,y is taken from cell I5 from the Project Survey (Report tab). PD shall clarify the source of this value as the value in cell 15 is not matching with MR.	• This is correct, the value for Tp,y is taken from cell I5 (Indigo 5). Please see screenshot of the location in the Project Survey below, with the value highlighted in yellow.

Rule	Assessment Question	Findings/Comments	Developer Response
		• It is mentioned in MR that Parameter Up,y is taken from cell C143 (Report Sheet), PD shall clarify the source of this value as there is no value in cell C143.	
	Rd 2	PD has corrected the source of the value, The assessment team has verified the details. Therefore, the finding stands closed. **#CLOSED.**	• PD has corrected.

Rule	Assessment Question	Findings/Comments	Developer Response
	For SDG 13, Is the net benefit calculated correctly as per the PDD/VPA-DD?	ER calculation sheet: In the ER calculation sheet, in the sub sheet: ERs are mentioned for 2021 & 2022 respectively, however as per MR, the monitoring period is for 2022 & 2023, PD shall clarify.	PD has corrected. The correct years are 2022 & 2023.
	Rd 2	PD has revised the MR to correctly mention monitoring period in the document **#CLOSED**	

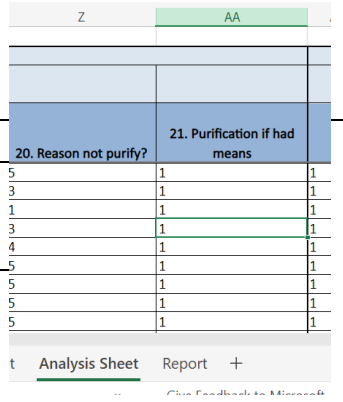
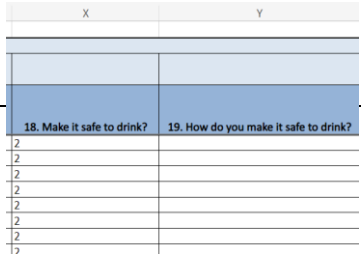
Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Has a like for like comparison of ex ante (estimated) and achieved SDG Impacts been provided?	Section E.5 of MR The value of SDG3 mentioned in Section E5, is not matching with the excel sheet.	PD has corrected.
	Rd 2	PD has corrected the value. Therefore, the finding stands closed. **#CLOSED**	

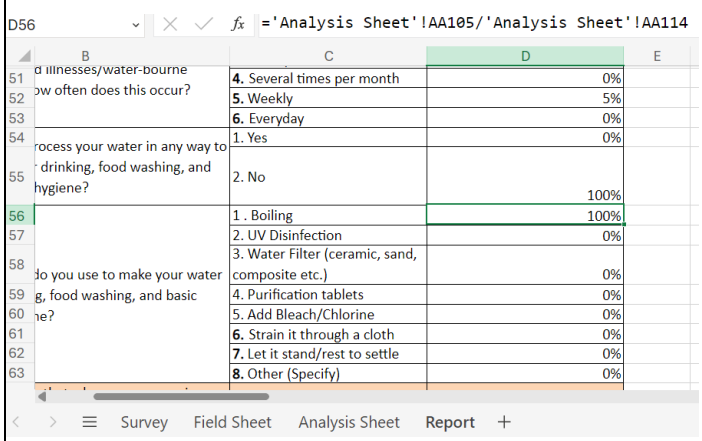
Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Has the explanation of any different assumptions been clearly stated?	Section E.5.1: PD shall use this section to explain how their estimate was calculated, as the estimated ex ante calculation may use slightly different assumptions than the monitored data.	PD has updated.
	Rd 2	PD shall also explain how the value obtained is different from the estimated for each of the SDG.	PD has updated.
	Rd 3	PD has revised section E.5.1 to explain the reason of difference on obtained and estimated values for each SDG. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Are all comments from the CIGM reported? Are comments from the CIGM that are not fully addressed declared and an appropriate follow on action stated?	MR section G.1: • PD shall submit the logbook placed at appropriate locations for accessibility of different project related stakeholder for their CIGM. • The PD is requested to provide the photos of all grievance expression process books placed at all boreholes.	PD has submitted a sample of logbook photos, titled 'Logbook sample'. These are placed at every borehole and include the contact details of the field team. This allows communities to alert the field team about any issues with the boreholes, including breakdowns. Communities can also express any grievances in the logbooks, and the team checks the comments every time they visit a borehole.
	Rd 2	PD has provided the photo of the grievance book on the sample bases, the assessment team has verified the details. Therefore, the finding stands closed. **#CLOSED.**	

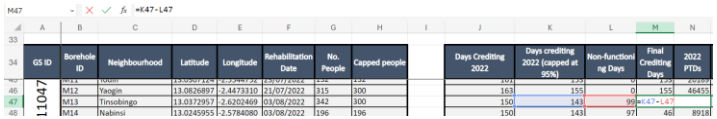
Rule	Assessment Question	Findings/Comments	Developer Response
P&R	SDG	SDG impacts PD shall substantiate the procedure that is followed on site to make awareness during the time the quality of water in borehole is not appropriate/or meeting the laboratory norms, as the project is claiming for SDG 6.	If a borehole fails a water quality test, the in-country team acts as quickly as possible to treat the water with a stronger dose of chlorine. This usually takes place within a few days, and then another water quality test is conducted to assess if the water is safe for consumption. The procedure can change depending on which parameters have failed. Community members are sometimes advised to boil their water whilst they are waiting for the chlorination and retest. The number of days between the failed test and passed re-test are reported as non-functioning days (see ERs

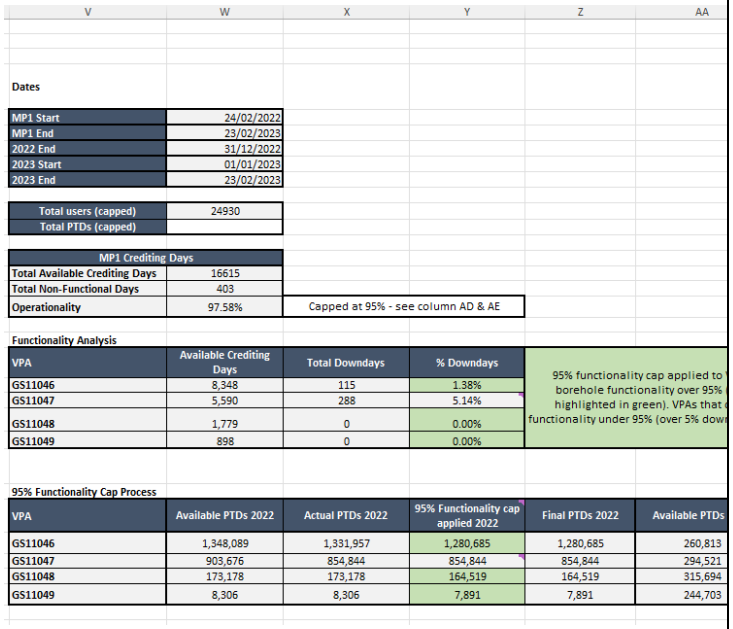
			spreadsheet, tab 'Downdays summary') and are discounted from the emission reductions calculations. The community members are often advised to contact the nearest health centres and see if any diseases linked to the consumption of the borehole water has been detected.
	Rd 2	PD has provided the appropriate information, Down days are also included in the ER calculations. The detail discussion on this was done during remote audit. Therefore, the finding sands closed. **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	SDG Parameters	Value of Qp,y is capped at 7 in VPA-DD and MR, however, ER sheet mentions the values as 7.5. PD shall revisit the values in ER sheet. Value of PTD for VPA GS 11047, on page 39 and 43 are not inline with ER sheet. GS 11047 down days mentioned on page 39 are not inline with ER sheet. In accordance with the baseline survey sheet submitted, D56 of report sheet, mentions that 100% of the people were boiling water to make it safe for drinking purpose, whereas, D55 of the same sheet mentions that 100% of the people were not using any method for treatment of water. the PD shall substantiate the reason discrepancy. Also, the value for Pb, Boil is mentioned as zero.	PD has corrected in the ER sheet and updated the MR accordingly. PD has corrected both PTDs and downdays. PD has updated the format and calculation of PTDs in the 'Project Technology Days' tab in the ER spreadsheet (Columns V-AE), as it was noticed that in the previous calculations the PTDs were being capped twice (at 95%, and then downdays were also being removed). Calculations have been conducted, so only the VPAs under 5% downdays are being capped at 95%, and if it is over 5%, then the actual PTDs are being used. MR has been updated accordingly. SDG contributions have also been corrected, as previously the SUM function for capped users was not calculating correctly due to an error in an equation (Py). Cell D56 in the Report sheet is linked to the incorrect cells in the Analysis sheet. Currently, D56 (Question 19) is drawing from Column AA in the Analysis sheet, which is Question 21. D56 should be linked to Column Y, which shows that 0% of people boil their water, so the correct value for Pb,boil is 0.  

		 PD shall substantiate the value for Bp,y (Quantity of fuel consumed in project scenario per HH) as 0, taking into account down days for the project.	Bp,y is 0, as the project scenario is only the days in which the project is supplying safe water. This means that when the project is running (i.e. functional days), the project emissions are 0 as the project technology doesn't emit anything. When the borehole is non-functioning or has failed a WQT, credits are not generated and the situation is considered to return to the baseline scenario until the repair or treatment takes place, therefore it does not reflect the project emissions.
	Rd 2	The value of Qp,y has been capped at 7 in accordance to TPPDTEC v3.1. The value is also reported in the MR. PD has provided the appropriate information. PD supplied the scanned interview baseline survey on a sample basis and scanned documents match the encoded survey sheet. The v **#CLOSED**	

Rule	Assessment Question	Findings/Comments	Developer Response
P&R	Emission Reduction File	Project Technology Days Tab	1. In the previous ERs (Combined ERs CONFIDENTIAL v5), PD was applying 95% functionality cap (Column K in screenshot below) and also removing the non-

Rule	Assessment Question	Findings/Comments	Developer Response
		1. The 95% cap of Crediting Days has been completely removed from the Excel sheet for all the VPAs in this project, even if some boreholes did not have any downtime for 2022 and 2023. If the 95% cap is not applicable, the PD should update parameter “Np,y” in Section D.2 of the MR. Alternatively, if the 95% cap is applicable, PD shall update the ER sheet to reflect the cap 2. The calculation of PTDs for GS11048 and 11049 seems to be incorrect. The calculation of Actual Crediting Days 2023 (column Q) counted from 01/01/2023 until the end of the monitoring period, despite a significant portion of boreholes being rehabilitated after 01/01/2023. PD shall revise the calculation and update the MR to reflect the following values.	functional days (Column L). Therefore, two caps were being applied (Column M) which is not necessary. See screenshot below for evidence.  In the corrected ERs (Combined ERs CONFIDENTIAL v7), PD has only applied the 95% functionality cap to VPAs which had fewer than 5% downdays. PD has now included a ‘Functionality Analysis’ table in Columns V-AE, rows 19-24 of PTD tab (see screenshot below). In cells Y21 to Y24, the % of downdays for each VPA is calculated based on the number of available crediting days and total downdays. If the percentage of downdays is below 5% (therefore the borehole functionality is over 95%), then the 95% cap is applied to the PTDs. The cap is then calculated in the table below titled ‘95% Functionality Cap Process’ (Rows 26-31), and has been applied to GS11046, GS11048 and GS11049. See the cells highlighted in green in columns Y and AC for calculation of the cap for 2022 and 2023 PTDs. For GS11047, the percentage of downdays was calculated as over 5% (cell Y22), therefore the borehole functionality is under the 95% cap and the actual PTDs are used. See cells Y29 and AC29 and comments for explanation. The final PTDs for each VPA for 2022 and 2023 are calculated in Column Y and AC, and the final PTDs are calculated in Column AE. These capped PTDs then feed

Rule	Assessment Question	Findings/Comments	Developer Response
			into the ERs tab's for the relevant VPAs, into the parameter Nj,y.  Dates MP1 Start 24/02/2022 MP1 End 23/02/2023 2022 End 31/12/2022 2023 Start 01/01/2023 2023 End 23/02/2023 Total users (capped) 24930 Total PTDs (capped) MP1 Crediting Days Total Available Crediting Days 16615 Total Non-Functional Days 403 Operationality 97.58% Capped at 95% - see column AD & AE Functionality Analysis VPA / Available Crediting Days / Total Downdays / % Downdays GS11046 8,348 115 1.38% GS11047 5,590 288 5.14% GS11048 1,779 0 0.00% GS11049 898 0 0.00% 95% functionality cap applied to borehole functionality over 95% highlighted in green). VPAs that functionality under 95% (over 5% dow 95% Functionality Cap Process VPA / Available PTDs 2022 / Actual PTDs 2022 / 95% Functionality cap applied 2022 / Final PTDs 2022 / Available PTDs GS11046 1,348,089 1,331,957 1,280,685 1,280,685 260,813 GS11047 903,676 854,844 854,844 854,844 294,521 GS11048 173,178 173,178 164,519 164,519 315,694 GS11049 8,306 8,306 7,891 7,891 244,703 2. PD has revised PTD calculations for GS11048 and GS11049, and updated MR accordingly.
	Rd 2	PD has submitted the revised ER sheet containing the right dates for the calculation of PTDs **#CLOSED**	

Appendix: 2 - FORWARD ACTION REQUESTS

FAR 1: VVB shall verify the records of training conducted by CO2balance and AEAD for community members, related to basic repair and Maintenace work.

FAR 2: VVB shall verify if the beneficiaries have contact details of certified technicians to do the major repairs.