

**Verification Report for Voluntary Project Activity
Gold Standard for Global Goals**

KEY PROJECT INFORMATION

Title of the GS4GG Project	<ul style="list-style-type: none"> - GS1340 Efficient cookstoves in Burkina Faso – VPA-01 - tiipaalga F3PA cookstoves in Bam and Loroum (GS2456) - GS1340 Efficient cookstoves in Burkina Faso – VPA-02 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3516) - GS1340 Efficient cookstoves in Burkina Faso – VPA-03 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3517) - GS1340 Efficient cookstoves in Burkina Faso – VPA-04 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3518) - GS1340 Efficient cookstoves in Burkina Faso – VPA-05 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3519) - GS1340 Efficient cookstoves in Burkina Faso – VPA-06 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3520) - GS1340 Efficient cookstoves in Burkina Faso – VPA-07 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3521) - GS1340 Efficient cookstoves in Burkina Faso – VPA-08 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3522) - GS1340 Efficient cookstoves in Burkina Faso – VPA-09 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3523) - GS1340 Efficient cookstoves in Burkina Faso – VPA-10 - tiipaalga F3PA cookstoves in Bam and Loroum (GS3524)
GS ID of Project	<ul style="list-style-type: none"> - GS2456 (VPA-01) - GS3516 (VPA-02) - GS3517 (VPA-03)

	<ul style="list-style-type: none"> - GS3518 (VPA-04) - GS3519 (VPA-05) - GS3520 (VPA-06) - GS3521 (VPA-07) - GS3522 (VPA-08) - GS3523 (VPA-09) - GS3524 (VPA-10)
Version number of the verification and certification report	1.0
Completion date of the verification and certification report	11/02/2026
Monitoring period number and duration of this monitoring period	<p>9th Monitoring Period, 1st Crediting Period</p> <p>VPA's:</p> <p>GS2456 (VPA-01), GS3516 (VPA-02), GS3517 (VPA-03), GS3518 (VPA-04), GS3519 (VPA-05), GS3520 (VPA-06), GS3521 (VPA-07), GS3522 (VPA-08), GS3523 (VPA-09), GS3524 (VPA-10)</p> <p>Duration: 01/01/2023-31/12/2023</p>
Version number of the monitoring report to which this report applies	<p>Version : 07</p> <p>Dated: 09/02/2026</p>
Coordinating/managing entity (CME)	Association tiipaalga
Project Representative(s)	Association tiipaalga
Host Party	Burkina Faso
Applied methodologies and standardized baselines	Gold Standard Simplified Methodology for Efficient Cookstoves - Version 1
Activity requirements applied	<input checked="" type="checkbox"/> Community Services Activities <input type="checkbox"/> Renewable Energy Activities <input type="checkbox"/> Land Use and Forestry Activities/Risks & Capacities <input type="checkbox"/> N/A
Mandatory sectoral scopes	Sectoral Scope 3: Energy Demand
Product requirements applied	<input checked="" type="checkbox"/> GHG Emissions Reduction & Sequestration <input type="checkbox"/> Renewable Energy Label <input type="checkbox"/> N/A

Sustainable Development Goals Targeted	SDG Impact	Amounts Achieved	Units/Products
SDG:13 Climate Change	Number of tCO2e reduced by the project	VPA 1: 3,657 VPA 2: 1,527 VPA 3: 10,000 (10,690) VPA 4: 5,369 VPA 5: 10,000 (11,459) VPA 6: 10,000 (12,422) VPA 7: 9,910 VPA 8: 8,068 VPA 9: 10,000 (14,253) VPA 10: 9,599 Total: 78,130 (86,954)	GS VERs (tCO2e)
SDG:1 End poverty in all its forms everywhere	Parameter #1: Number of leader women (Monitrice endogène) who benefit from microcredit Parameter #2: Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme	Parameter #1: 430 Parameter #2: 59% Parameter #3: 4,619,180.00 FCFA 70,404.67 €	Parameter #1: Persons Parameter #2: Percentage Parameter #3: FCFA or €

	<p>Parameter #3:</p> <p>Total benefit from Income Generating activities financed through the microcredit scheme</p>		
<p>SDG:3 Ensure healthy lives and promote well-being for all at all ages</p>	<p>Proportion of households perceiving:</p> <ul style="list-style-type: none"> -Smoke level reduction -Incidence of coughing reduction -Incidence of respiratory illness reduction -Incidence of itchy eyes reduction 	<p>100%</p> <p>100%</p> <p>100%</p> <p>99%</p>	<p>Percentage</p>
<p>SDG:4</p>	<p>Parameter #1:</p> <p>Number of training initiatives for staff involved in the program</p> <p>Parameter #2:</p> <p>Number of workshops carried out for women</p>	<p>Parameter #1: 1</p> <p>Parameter #2: 197</p>	<p>Units</p>
<p>SDG:5</p>	<p>Proportion of stove users perceiving the reduced amount of time spent on wood fuel collection and/or proportion of users</p>	<p>Wood fuel collection: 100%</p> <p>Wood fuel purchase: 48%</p>	<p>Percentage</p>


	perceiving a reduced amount of money spent on wood fuel purchase		
SDG:7 Ensure access to affordable, reliable, sustainable and modern energy for all	Number of F3PA efficient cookstoves disseminated	VPA 1: 1,233 VPA 2: 512 VPA 3: 3,623 VPA 4: 1,708 VPA 5: 3,774 VPA 6: 4,843 VPA 7: 3,709 VPA 8: 2,723 VPA 9: 4,296 VPA 10: 2,897 TOTAL : 29,318	ICS Units
Name of the Gold Standard approved auditor (VVB)	Earthood Services Limited (Formerly known as Earthood Services Private Limited) E-0066		
Name, position and signature of the approver of the verification and certification report	 Dr. Kaviraj Singh Executive Director and CEO		

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PART I – EXECUTIVE SUMMARY

1.1 PURPOSE OF VPA

The GS PoA titled “Efficient cookstoves in Burkina Faso (PoA)” (GS ID: GS1340) involves the deployment and utilization of highly efficient improved mud made three stones woodstove “F3PA” reducing woody biomass consumption for households across Northern rural zones of Burkina Faso. Greenhouse gas (GHG) emission reductions achieved through saving of non-renewable biomass will result in carbon credits following GS certification rules and procedures. The revenues from sale of carbon credits are needed to:

- a. Distribute improved cookstoves to a for end- users

- b. Scale up and expand the programme, thus reaching a wider range of end- users and generating more jobs
- c. Further invest in R&D, hence, to produce high quality stoves at a lower cost
- d. Provide a reliable after- sales service
- e. Sensitize and raise awareness amongst end-users about benefits and how to use the improved cookstoves.

The VPAs (VPA 1-10) under the PoA deploys high fuel efficient improved cookstoves (ICS), known as 'F3PA' reducing woody biomass consumption by more than half in each household across in the rural provinces Bam and Loroum in the north of Burkina Faso

Cooking would have been conducted using inefficient, traditional charcoal stoves without the VPAs. Project ICS reduces the usage of wood fuel consumption and its associated with reduction in GHG emissions which in turn alleviates illnesses caused by smoke inhalation while also avoiding open flame systems.

The VPAs are implemented by Association tiipaalga, at the same time Coordinating and Managing Entity (CME) of the PoA, VPAs and project owner.

The project's approach involves training of women in the rural zones to build, use and maintain these efficient cookstoves (F3PA) themselves using local materials. The stoves are distributed/installed at the end user's premises at no cost in exchange for the rights to the Voluntary Emission Reductions (VERs).

The monitoring period covered under this verification is 01/01/2023 – 31/12/2023 (inclusive of both the dates). The total GHG emission reductions for the current monitoring period are:

VPA	Period	VERs	Emission Reduction	Stoves	Monitoring period number
VPA 1	01/01/2023-31/12/2023	3,657	78,130 (86,954)	1,233	9
VPA 2	01/01/2023-31/12/2023	1,527		512	9
VPA 3	01/01/2023-31/12/2023	10,000 (10,690)		3,623	9
VPA 4	01/01/2023-31/12/2023	5,369		1,708	9
VPA 5	01/01/2023-31/12/2023	10,000 (11,459)		3,774	9
VPA 6	01/01/2023-31/12/2023	10,000 (12,422)		4,843	9
VPA 7	01/01/2023-31/12/2023	9,910		3,709	9
VPA 8	01/01/2023-31/12/2023	8,068		2,723	9

VPA 9	01/01/2023-31/12/2023	10,000 (14,253)		4,296	9
VPA 10	01/01/2023-31/12/2023	9,599		2,897	9

Table 1: Sustainable Development Contributions

SUSTAINABLE DEVELOPMENT GOALS TARGETED	SDG IMPACT	AMOUNT ACHIEVED	UNITS/PRODUCTS
	Number of tCO2e reduced by the project	VPA 1: 3,657 VPA 2: 1,527 VPA 3: 10,000 (10,690) VPA 4: 5,369 VPA 5: 10,000 (11,459) VPA 6: 10,000 (12,422) VPA 7: 9,910 VPA 8: 8,068 VPA 9: 10,000 (14,253) VPA 10: 9,599 Total: 78,130 (86,954)	VERs
SDG 13: Climate Change			

SDG 1: No Poverty

Parameter #1:
Number of leader women (Monitrice endogène) who benefit from microcredit

Parameter #2:
Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme

Parameter #3: Total benefit from Income Generating activities financed through the microcredit scheme

Parameter #1:
430
Parameter #2:
59%
Parameter #3:
4,619,180.00 FCFA
70,404.67 €

Parameter #1:
Persons
Parameter #2:
Percentage
Parameter #3:
FCFA or €

	Proportion of households perceiving:	100%	Percentage
		100%	
		100%	
	-Smoke level reduction	99%	
SDG 3: Good Health and Well-Being	-Incidence of coughing reduction		
	-Incidence of respiratory illness reduction		
	-Incidence of itchy eyes reduction		

		Parameter #1: 1	Units
	Parameter #1:	Parameter #2:	
	Number of training initiatives for staff involved in the program	197	
SDG 4: Quality Education	Parameter #2:		
	Number of workshops carried out for women		

	Proportion of stove users perceiving the reduced amount of time spent on wood fuel collection and/or proportion of users perceiving a reduced amount of money spent on wood fuel purchase	Wood fuel collection: 100% Wood fuel purchase: 48%	Percentage
SDG 5: Gender Equality			

	Number of F3PA efficient cookstoves disseminated	VPA 1: 1,233 VPA 2: 512 VPA 3: 3,623 VPA 4: 1,708 VPA 5: 3,774 VPA 6: 4,843 VPA 7: 3,709 VPA 8: 2,723 VPA 9: 4,296 VPA 10: 2,897 TOTAL: 29,318	ICS Units
SDG 7: Affordable and Clean Energy			

1.2 SCOPE OF VERIFICATION

The verification is an independent and objective review for determination of the monitored reductions in GHG emissions by the VVB. The verification includes the implementation and operation of the PoA as set out in the registered PoA-DD/36/ & VPA-DDs/22/ for VPA 01-10 in the current monitoring period.

The verification tests the data and assertions set out in the monitoring report prepared for this monitoring period, and it is based on the review of the following:

- i. The approved methodology SMEC – “Gold Standard Simplified Methodology for Efficient Cookstoves, Version 1 /09/
- ii. The registered PoA-DD/36/ & registered VPA-DDs/22/ and monitoring plan/22/
- iii. UNFCCC criteria referred to in the Kyoto Protocol criteria and the CDM modalities and procedures as agreed in the Bonn Agreement and the Marrakech Accords
- iv. GS4GG Principles and requirements, v2.1/37/
- v. The GS4GG Validation and Verification Standard (VVS) version 2.0/04/, the CDM Project Standard (PS) version 3.0/39/ and Site Visit and Remote Audit requirements and procedures version 2.0/38/.
- vi. Relevant decisions, guidance, and clarifications of the CDM Executive Board and any other information and references relevant to the project activity’s reported emission reductions
- vii. Validation and Verification Body Requirements/04/, GHG Product Requirements/07/ and references relevant to the project activity’s reported SDG Outcomes.

The verification has considered both the quantitative and qualitative aspects on stated/reported emission reductions. The monitoring report (all versions) and corresponding supporting documentation was assessed in accordance with the rules defined by UNFCCC and GS4GG, as appropriate to the PoA. The verification is not meant to provide any consulting or recommendations to the CME/others. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

1.3 VERIFICATION PROCESS

The verification process is conducted as per internal GS4GG Requirements, which includes the following steps:

- a) Contract with PD and appointment of verification team and technical review team (refer Section 2.1 of this report)
- b) Desk review (refer Section 3.1 of this report) of Monitoring Report and corresponding ER sheet by verification team and planning of remote audit (including sampling approach (refer Section 3.4 of this report to be applied)).
- c) Remote audit (refer Section 3.3 of this report) by verification team consistent of Team Leader and all Technical Experts, as a minimum
- d) Follow up activities e.g., interviews (refer Section 3.3 of this report)
- e) Reporting and closure of findings (CARs/CLs/FARs) and preparation of draft verification report (refer Section Appendix 4 of this report).
- f) Independent technical review (refer Section 4 of this report) of the draft verification report and final/revised documentation (e.g., Monitoring Report, corresponding ER sheet and evidence).
- g) Reporting and closure of TR comments/findings (refer Section Appendix 4 of this report) (CARs/CLs/FARs) and final approval for the decision made (refer Section Part V and Part VI of this report).
- h) Issuance of final verification report to contracted PD (or authorized representatives) and submission of request for issuance, as appropriate.

1.4 CONCLUSION

Based on the outcome of the verification process VPA 1-10 "Efficient cookstoves in Burkina Faso – VPA-(01 to 10) - tiipaalga F3PA cookstoves in Bam and Loroum" (of GS PoA "GS1340 Efficient cookstoves in Burkina Faso (PoA)", for the monitoring period 01/01/2023 – 31/12/2023 (inclusive of both the dates), we confirm the implementation of referenced registered PoA and its VPA 1-10 is complying with the applicable GS4GG rules and regulations as stated in the Monitoring Report (Final) version 7, dated 09/02/2026/11/. The GHG emission reductions were calculated in line with the approved baseline and monitoring methodology "Gold Standard

Simplified Methodology for Efficient Cookstoves - Version 1"/09/ and the monitoring plan contained in the registered VPA-DD's/09/.

Earthood Services Limited (hereafter referred as "Earthood") is able to certify that the emission reductions from the of VPA 01-10 "Efficient cookstoves in Burkina Faso – VPA-01-10 - tiipaalga F3PA cookstoves in Bam and Loroum " of GS PoA "GS1340 Efficient cookstoves in Burkina Faso", for the monitoring period 01/01/2023-31/12/2023 (inclusive of both the dates) amounts to:

VPA	Emission Reduction (tCO2e/VERs)
VPA 01-10	VPA 1: 3,657 VPA 2: 1,527 VPA 3: 10,000 (10,690) VPA 4: 5,369 VPA 5: 10,000 (11,459) VPA 6: 10,000 (12,422) VPA 7: 9,910 VPA 8: 8,068 VPA 9: 10,000 (14,253) VPA 10: 9,599

Therefore, this is being submitted for request for issuance, as per GS4GG and UNFCCC procedures.

PART II – VERIFICATION TEAM, TECHNICAL REVIEWER AND APPROVER

2.1 VERIFICATION TEAM MEMBER(S)

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT			
				Desk/document review	Onsite/Remote Audit	Interviews	Verification findings
1.	Rahul Dev Gautam	Team Leader, GS approved auditor, TA expert (TA 3.1)	Internal	Y	N	N	Y

2.	Neharika Chandanani	Verifier	Internal	Y	N	N	Y
3.	Issa Zebro	Objective Observer	External	N	Y	Y	N

2.2 TECHNICAL REVIEWER(S) AND APPROVER(S) OF THE VERIFICATION REPORT

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	AFFILIATION (e.g.name of central or other office of VVB or outsourced entity)
1.	Sukanya Phukan	Technical Reviewer	Internal	Central Office
2.	Sukanya Phukan	TA Expert to TR (TA 3.1)	Internal	Central Office
3.	Kaviraj Singh	Approver	Internal	Central Office

2.3 VALIDATION AND VERIFICATION BY SAME VVB

Not Applicable

2.4 COMPETENCE OF THE ASSESSMENT TEAM

Mr. Rahul Dev Gautam served as the Team Leader and Technical Area Expert (TA 3.1 – Energy Efficiency) for the project, bringing over two years of experience in carbon auditing and climate change mitigation. He holds a B.Tech in Civil Engineering and an M.Tech in Environmental Engineering, with expertise in greenhouse gas assessments, energy efficiency projects, and environmental management. As a CQI & IRCA Certified ISO 14001:2015 Lead Auditor, he demonstrates technical knowledge in GHG quantification, data analysis, and safeguard evaluations. His professional experience spans projects across India, Africa, and Southeast Asia. He has been involved in validation and verification engagements under multiple carbon standards, contributing to the assessment of emission reduction methodologies, project design documents, monitoring reports, and implementation practices. In his role as Team Leader and Technical Area Expert, Rahul Dev Gautam provided oversight and coordination of the verification process, including audit planning, execution, and consolidation of verification outcomes. He is a Gold Standard approved Auditor.

Ms. Neharika Chandanani served as the Verifier for the project, bringing in more than 1 year of experience in carbon auditing and climate change mitigation. Holding an M.Sc. in Energy Systems and a B.Sc. in Physics, Chemistry, Mathematics, she possesses strong expertise in greenhouse gas assessments, sustainable land use, and environmental management. As a CQI & IRCA Certified ISO 14001:2015 Lead Auditor, Ms. Neharika demonstrates strong technical knowledge in GHG quantification, data analysis, and safeguard evaluations. Her professional experience spans projects across India, Africa and Southeast Asia. She has led validation and verification engagements under multiple carbon standards, contributing to the evaluation of emission reduction methodologies, project design documents, and field-level implementation practices. In her role as Verifier, Ms. Neharika Chandanani has provided oversight and coordination of the audit process, ensuring effective planning, execution, and delivery of high-quality validation and verification outcomes across energy-sector projects.

Ms. Sukanya Phukan served as the Technical Reviewer and TA Expert to TR (TA 3.1) for the project, bringing over three years of experience in carbon auditing and climate change mitigation. Holding an M.Sc. in Environmental Science and Technology and a B.Sc. in Zoology, she possesses strong expertise in greenhouse gas assessments, sustainable land use, and environmental management. As a certified CQI & IRCA Certified ISO 14001:2015 Lead Auditor, Ms. Sukanya Phukan demonstrates strong technical knowledge in GHG quantification, data analysis, and safeguard evaluations. Her professional experience spans projects across India, United Kingdom, Africa and Southeast Asia. She has led validation and verification engagements under multiple carbon standards, contributing to the evaluation of emission reduction methodologies, project design documents, and field-level implementation practices. In her role as Team Leader, Ms. Sukanya Phukan has provided oversight and coordination of the audit process, ensuring effective planning, execution, and delivery of high-quality validation and verification outcomes across energy-sector projects.

Mr. Issa Zebro, who was the objective observer for this project, has been appointed by Gold Standard. He brings over 15 years of experience and specializes in monitoring, evaluation and learning, institutional diagnosis and organizational strengthening, improved stoves and energy efficiency.

PART III – MEANS OF VERIFICATION

3.1 DESK REVIEW/PLANNING

The verification is performed primarily as a desk review of the documents submitted at various stages of assessments. The review is performed by the assessment team using dedicated protocols (checklists). The assessment team cross checks the information provided in the

documents (MR)/11/ and information from sources other than those used, if available, and conducts independent background investigations. Earthood conducted a desk review as under:

- a) A review of the data and information presented to verify their completeness.
- b) A review of the monitoring plan (as described in VPA-DDs/22/) the monitoring methodology/09/ including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures.
- c) A review of calculations and assumptions made in determining the SDG outcomes, GHG data and emission reductions.
- d) An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of SDG outcomes and emission reductions.

The list of documents reviewed during verification is provided under Appendix 3 of this report

3.2 ON-SITE INSPECTION

The VVB has conducted an onsite inspection of the project which was carried out by the GS Appointed Objective observer from 29/05/2025 to 03/06/2025 for VPA 1-10 "Efficient cookstoves in Burkina Faso – VPA-(01 to 10) - tiipaalgaa F3PA cookstoves in Bam and Loroum" (of GS PoA "GS1340 Efficient cookstoves in Burkina Faso (PoA)", in accordance with the Site Visit and remote audit requirements and procedures v2.0/05/. During the onsite audit, the objective observer performed the following activities:

1. Checked the implementation and operation of Project activity (project boundary, technology, project equipment, monitoring equipment) as per registered VPA-DDs/22/.
2. Physical inspection of the project activity: confirming the distribution of the cookstoves to the different end-users.
3. Compliance of monitoring procedures followed at project site with registered VPA-DDs and monitoring methodology and interview of monitoring personnel.
4. Management and operational system: Documentation, allocation of responsibilities, qualification and training, data recording & archiving, internal audit and management review and emergency procedures.
5. Review of relevant documents (Sales Agreement, monitoring database, employment records, training records) in accordance with registered monitoring plan and applied monitoring methodology.
6. Further, the VVB interviewed the end-users and reviewed the grievance logbook, and it was found that the negative feedback received has been pertaining to soft handle issues, and need of a bigger sized stove which has been resolved by the CME appropriately.

Further, the risk assessment is explained in the table below:

No.	Risk that could lead to unsuccessful on-site visit	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Unavailability of households	Medium	The households in the audit region may not be available at the time of visit. Therefore, the risk is medium.	In case of unavailability of households, the audit team (Objective observer) will opt for interview of the households selected as backup households. But here there was no need for backup samples as the main ones were available confirmed from filled monitoring survey forms/14, 50/.
2.	Unverifiable identity of the end-users and ICS IDs	Low	The PD has collected the names and addresses of the end-users which have been reported in the project database. Therefore, the end-users will be identifiable through one or all these data points.	The survey questionnaire includes questions to check and confirm the name and address, identification proof, carbon transfer forms/40/ of the end-users to ensure that the correct user is being surveyed. In case of unverifiable beneficiary, the audit team (OO) will opt for interview of the households selected as backup households. But here there was no need for backup samples as the main ones were available confirmed from filled monitoring survey forms/14, 50/.
3.	Document unavailability	Medium	The PD has collected evidence of registration of Improved Cookstoves and customer service access to the end-users.	In case of unverifiable documents leading to incomplete surveys, the audit team (OO) will decide based on available information if the survey can be considered complete. If not considered complete, assessment team will opt for interview of the households selected as backup households. But here there was no need for backup samples as the main ones were available confirmed from filled monitoring survey forms/14, 50/.
4.	Cultural & Language Barrier	Low	There is a possibility of cultural barriers, and the end users may be uncomfortable with the audit team as the audit team belongs to	To overcome the challenges faced due to cultural or language barriers in the project region, the audit team included an Objective Observer.

			different region than the end users and there may be different traditions or cultures followed in the audit regions unknown to the audit team.	
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Table 2: Details of the team that conducted on-site inspection

DURATION OF ON-SITE INSPECTION: 29/05/2025 TO 03/06/2025

NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE
Issa Zebro	GS appointed Objective Observer	Burkina Faso	<p>Opening Meeting: Introduction, scope and objective of work, roles and responsibilities of audit team.</p> <ul style="list-style-type: none"> Parameter monitored ex-post and Baseline emissions, Project emissions and Leakage calculation Project boundary and emission sources included in the project boundary Choice and applicability of baseline methodology(ies) Project Activity (Technology, Location and Implementation) Monitoring plan (feasibility of monitoring arrangements described in VPA-PDDs, QA/QC procedures, responsibility of implementation of monitoring plan, data recording & storage procedures) Operational lifetime of the project activity, Start date of the project activity, Crediting period

Table 3: Details of the people interviewed by the team during on-site inspection

S.NO	INTERVIEWEE		DATE	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			

1. Zebro Issa	Auditor (GS Appointed Objective Observer)	29/05/2025-03/06/2025	Project Implementation, Operational and Management Framework,	Issa Zebro
2. Coulibaly Simplicie	Tipaalga	29/05/2025-03/06/2025	sampling surveys, end-users' feedback, etc.	Issa Zebro
3. Sankara Amnatou	Animatrice	29/05/2025-03/06/2025	Methodology application, monitoring plan, sampling method, ER calculations	Issa Zebro
4. Sawadogo Foli	Animatrice	29/05/2025-03/06/2025	Methodology application, monitoring plan, sampling method, ER calculations	Issa Zebro
5. Syan Octile N.	Animatrice	29/05/2025-03/06/2025	Methodology application, monitoring plan, sampling method, ER calculations	Issa Zebro
6. Sana Salamatr	Animatrice	29/05/2025-03/06/2025	Methodology application, monitoring plan, sampling method, ER calculations	Issa Zebro
7. Kane Mariam	Animatrice	29/05/2025-03/06/2025	Monitoring procedures and WBTs	Issa Zebro
8. Kinda Noelie	Animatrice	29/05/2025-03/06/2025	Monitoring system, training sessions, customer engagement campaign, etc.	Issa Zebro
9. Keregue No Denise	Animatrice	29/05/2025-03/06/2025		Issa Zebro

Details of the end users interviewed by the team during on-site inspection

Sawadogo Rasmane	Project End-User	29/05/2025-03/06/2025	VPA 03-627	Issa Zebro
Ouedraogo Prosper	Project End-User	29/05/2025-03/06/2025	VPA 05- 55	Issa Zebro
Sana Daouda	Project End-User	29/05/2025-03/06/2025	VPA 07- 1559	Issa Zebro
Ouedraogo Issa	Project End-User	29/05/2025-03/06/2025	VPA 08-12540	Issa Zebro
Sawadogo Asseta	Project End-User	29/05/2025-03/06/2025	VPA 09-11366	Issa Zebro
Ouedraogo Sibiri	Project End-User	29/05/2025-03/06/2025	VPA 09- 11833	Issa Zebro
Ouedraogo Saidou	Project End-User	29/05/2025-03/06/2025	VPA 09-12785	Issa Zebro

Table 4. Questions asked by the VVB during the audit to the end users

No.	Questions asked by Team member as part of Project Monitoring Survey	Nature of Response
1.	What is the Serial No of the Cookstove you received?	<p>The assessment team confirms that the onsite audit observations were found to be consistent with the data included in the monitoring survey conducted by the CME. Parameters such as usage and consumption of fuel by the end users were noted by the assessment team and were compared with the CME survey results. Each of these parameters has been assessed under section 4.7.2 of this report.</p>
2.	Number of cooking devices present in the household?	
3.	Number of family members in HH? Who is responsible for collecting fuel?	
4.	Any other ICS received from other CME(s)? If yes, name of CME. Are there any other stoves present in the household apart from the project stove?	
5.	Is the project stove in use/ operational?	
6.	Is the baseline/ old stove still in usage?	
7.	Fuel used in project stove?	
8.	Source of the fuel (eg: biomass or charcoal) (nearby area/ forest/ local market/etc.)?	
9.	Any smoke reduction?	
10.	Any difference in cooking between rainy season and dry season?	
11.	Any idea about how to get in touch with Association Tipaalga in case you need to be assisted on the use of the stove? E.g. phone number, email or location of the Association Tipaalga office nearby you.	
12.	Any amount paid to the PP during distribution of ICS?	
13.	Was there any carbon title form signed?	
14.	Are ICS maintenance/checks being conducted? What is the frequency of the check?	
15.	Were there any awareness campaigns conducted	
16.	Was there any training conducted regarding the usage?	
17.	Any other remarks (less fuel consumption, bigger stove etc.)	
18.	Users were also asked how they got benefitted from the installation of project stove; for example: reduction in the smoke level or indoor air pollution, Price of fuel, efficient cooking (fuel usage) & effect of season on fuel source and type. This covers the VVB's assessment on safeguarding principles, SDG assessment and stakeholder inclusivity.	

REMOTE AUDIT (IF APPLICABLE)

Not Applicable

Table 5: Details of remote inspection

DURATION OF REMOTE INSPECTION: DD/MM/YYYY TO DD/MM/YYYY

NAME	ROLE	REMOTE AUDITING MEANS/METHODS	TOPICS COVERED
NA	NA	NA	NA
NA	NA	NA	NA

Table 6: Assessment of risk associated with remote audit

Risk assessment stages	Assessment by VVB
1. Risks related to organizational and procedural aspects	NA
2. Risks related to project activity and its configuration, which present project-specific risks	NA
3. Risks related to monitoring aspects	NA

3.3 SAMPLING APPROACH

CME's Sampling Approach

The applied methodology for the project is "Gold Standard Simplified Methodology for Efficient Cookstoves, v1.0" /9/. The PD has conducted sampling by taking a minimum of 30 households per age group. Furthermore, as per the applied methodology, no specific confidence precision had to be ensured by the PD for meeting the annual/biennial monitoring criteria. The sampling approach taken by the PD has been duly explained on page 33 of the VPA-DDs/22/, which is found to be in line with the applied methodology.

PD has opted for representative and simple random sampling during the project survey for the microscale VPA's implemented under the registered under the PoA "GS1340 Efficient Cookstoves in Burkina Faso" which is in line with section 4.2 sampling of the applied methodology/9/.

VVB's Sampling Approach

For verification purposes, the evaluation team used an acceptance sampling approach. Random sampling was carried out across the VPA while adhering to the principles of proportionate representation and the "Standard for Sampling and Surveys for CDM project activities and programmes of activities, Version 9.0"/33/.

In terms of numbers, vintage, and geographic spread, CME used a sampling method that is appropriately representative of the population using fuel-efficient improved cookstove. The project's protocol for conducting onsite surveys was confirmed through on-site visit/32/ with end users who were using the improved cookstove.

As per as para 28 of the Sampling and surveys for CDM project activities and programmes of activities (Version 9.0)/33/ "When the project participants or the coordinating/managing entity have applied a sampling approach, the VVB may apply acceptance sampling as described in the steps indicated in paragraphs 29–38 below as part of validation/verification activities".

As per para 39 of the sampling standard version 9.0/33/, "A DOE may select a different sample size than the one indicated in paragraph 32 above either by choosing a different value for the consumer risk and producer risk (e.g., 20 per cent for the consumer risk) when applying acceptance sampling or by using another approach, if any of the following conditions apply:

- a. The estimated volume of annual GHG emission reductions of the project activity or the PoA being verified is equal to or less than 100,000 tCO₂eq.
- b. The security conditions in the project region prevents inspection of many samples (e.g. conflict zones); or
- c. The project activity or the PoA is located in a least developed country or a host party with 10 or fewer registered CDM project activities at the end of the monitoring period being verified."

The verification team selected random samples of CME's sampled records to check the acceptability (or otherwise) of the data for each such record with CME's sample records and determine if the CME's sample records meet the requirements.

Sample Size:

VVB had selected 8 samples from the combined project survey. Therefore, the verification team selected the sample size as 8 households for the purpose of an on-site audit to check the acceptability of CME’s sampling results or otherwise. Since CME had applied cross sampling due to homogenous population, the same approach was also applied by the VVB for the sample size calculation.

These samples were randomly selected from the 175 (8 random samples out of 175 samples from the usage monitoring survey)

GS ID	AQL	UQL	Producer Risk	Consumer Risk	Sample Size; Min	Acceptance No.
GS10790	0.5%	20%	10%	20%	8	0

The Objective observer covered a total of 8 samples and observed a few typographical errors related to erroneous reporting of data from the project monitoring survey forms into the project survey calculation sheet. It has now been ensured that all the data is now consistent between the project survey forms and SDG calculation sheet. There were no material errors identified that might have resulted in the overestimation of the SDG impacts.

3.4 APPLICATION OF MATERIALITY

Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Erroneous transfer of information from documented records (POs, sales records, etc.) to ER sheet/database.	Medium	The documents also undergo regular internal checks to ensure the accuracy of data entry.	The records are checked on a sampling basis such that the information verified from database has low uncertainty within acceptable limits and is substantiated by on site audit observations/32/. The VVB checks the raw database along with the ER sheet/12/ to ensure accurate details are transferred along with the formulas applied for the ER calculations to ensure they are done conservatively.

2.	Error in applying the formulae in the emission reduction calculation sheet	Medium	The calculation method has been prescribed in the applied methodologies and further detailed in the registered PoA-DD. There isn't any complex equation involved in the ER calculations. Also, the internal check ensures that such errors are identified in advance.	The emission reduction calculation sheet/12/ has been reviewed in detail by the assessment team. Each step for the calculation has been thoroughly checked to confirm the final numbers as well as the steps involved both computationally as well as, in accordance with the methodological requirement.
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Consideration of materiality in conducting the verification

Based on the review of ER sheet/12/, it can be confirmed that the actual individual and aggregated material error is determined for the VPA as per GS requirements. The verification team has conducted a complete verification of all the information presented in the monitoring report/11/ and data monitored as presented in the emission reduction calculation spread sheet /12/. There are no material errors, overestimation of ER, omission, or misstatement.

In accordance with GS VVS, Version 02.0 paragraph 9.6.3-point d. which states, "10 per cent of the emission reductions/removals for microscale projects"/04/.

Particulars / Monitoring Report	MR Version (Initial)	MR Version 7.0 (Revised/Final)
Emission Reductions Achieved (tCO ₂ e) in this monitoring period	VPA 01 2,697 VPA 02 1,529 VPA 03 10,000 (10,720) VPA 04 5,340 VPA 05 10,000 (11,498) VPA 06 10,000 (12,382) VPA 07 6,470 VPA 08 7,906 VPA 09 10,000 (14,225) VPA 10 9,725 Total: 73,667 (82,492)	VPA 1: 3,657 VPA 2: 1,527 VPA 3: 10,000 (10,690) VPA 4: 5,369 VPA 5: 10,000 (11,459) VPA 6: 10,000 (12,422) VPA 7: 9,910 VPA 8: 8,068 VPA 9: 10,000 (14,253) VPA 10: 9,599 Total: 78,130 (86,954)
Applicable Threshold (%) as per GS VVS for v2.0	10%	10%

During the assessment all findings were closed and from the sample selected for verification, no systemic or systematic material errors were identified which would have an impact on total emission reductions from the entire population. No change in the ERs reported in the initial MR and final MR/9/.

3.5 QUALITY OF EVIDENCE

VVB has conducted the verification of the VPA in line with para 9.5 of the GS VVS v2.0/04/. The conditions mentioned in para 9.5 are fulfilled by the VVB in the following ways:

Criteria	Justification by VVB
<p>Para 9.5.1: When verifying the reported emission reductions/removals and SDG Impacts, the VVB shall confirm that there is an audit trail that contains the evidence and records that validate or invalidate the stated figures. It shall include the source documents that form the basis for assumptions and other information underlying the emission reductions and SDG Impacts data.</p>	<p>When verifying the reported emission reductions/removals and SDG Impacts, the VVB shall confirm that there is an audit trail that contains the evidence and records that validate or invalidate the stated figures. It shall include the source documents that form the basis for assumptions and other information underlying the emission reductions and SDG Impacts data. The VVB has primarily assessed the Verified Emission Reduction (VER) calculations of the PA by evaluating the ER sheet/12/ and the SDG Impact Tool/13/ provided by the Project Developer (PD). Additionally, the VVB reviewed field-level evidence and stakeholder inputs gathered during the site visit to confirm the consistency of the data reported in the Monitoring Report (MR)/11/ and ER sheet/12/. All references and their sources are documented in Appendix 3 of this report.</p>
<p>Para 9.5.2: When assessing the audit trail, the VVB shall:</p> <ol style="list-style-type: none"> Address whether there is sufficient evidence available, both in terms of frequency (time period between evidence) and coverage (in covering the full monitoring period) Address the source and nature of the evidence (external or internal, oral or documented) Cross-check the monitoring report against other sources such as comparable information, where available, from sources other than those used in the monitoring report to determine whether the stated figures are correct. 	<ol style="list-style-type: none"> VVB confirms that the documents reviewed by the VVB to substantiate the data mentioned in the MR are applicable for the entire MP and are within the monitoring frequency in line with the registered VPA-DD/22/. The source and nature of the documents are included under Appendix 3 of this report. VVB has applied cross-checks against the monitored parameters, wherever applicable. VVB has reviewed published literatures, previous monitoring reports and similar projects in the same host country to cross-check the value of monitored parameters mentioned in the MR. Additionally, VVB has cross verified the data in the MR against the onsite observation of the OO/32/.
<p>Para 9.5.3: The VVB shall only certify emission reductions/removals and SDG Impacts that are based on verifiable evidence.</p>	<p>VVB has reviewed the ER sheet provided by the CME to verify the calculations the achieved VERs for the VPA during the current MP. All the underlying parameters are further verified by the VVB through review of relevant documents, all included under Appendix 2 of this report.</p>

PART IV – VERIFICATION ASSESSMENT

4.1 GENERAL

Assessment Criteria	Means of Verification (MoV)
1. Relevance of the people interviewed as a legitimate stakeholder?	To confirm that the people interviewed by the VVB are legitimate stakeholders of the VPA, the verification team has reviewed the sample signed carbon ownership transfer agreements/40/ which include the details of the end users. The details and locations of the end users were verified during the audit/32/ and were cross checked with the project database, and they were found to be acceptable. Therefore, the VVB concludes that the end users interviewed are legitimate stakeholders of the VPA.
2. Did the audit team confirm that in case where interviewee chooses not to disclose their details publicly, no bias is introduced due to this? (if applicable)? <i>*in such a case, a separate confidential list of people interviewed must be submitted for review to the certification body.</i>	Not Applicable. The details of the end users interviewed are included in Section 3.3 above.
3. Is the MR filled in accordance with the guidance to fill the form?	Yes, the MR is filled in line with the MR Template v1.1/41/ which is the latest version available in the GS website (https://globalgoals.goldstandard.org/templates/). VVB confirms that all the details were filled in as per the MR template filing guidelines.
Findings	No findings were raised.
Conclusion	VVB confirms that the monitoring report/11/ prepared by the PD for the current monitoring period is line compliance with the GS monitoring report template/41/ and GS Monitoring Report Template Guidelines/08/. This assessment is carried out by the VVB in line with para 9.4 (b) of the GS VVS v2.0/04/.

4.2 KEY PROJECT INFORMATION

Assessment Criteria	Means of Verification (MoV)
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<p>1. Is the key project information of the project accurate, complete, and consistent with the applicable VPA-DD?</p> <p>Including but not limited to:</p> <ul style="list-style-type: none"> • Title of the project • VPA-DD applicable version • Project scale • Coordinating/Managing Entity (CME) • Project Participant (if any) • Methodology (ies) and version (s) • Activity and Product requirements • SDGs ex-ante values 	<p>VVB confirms that the key project information of the project is accurate, complete and consistent with the design certified VPA-DD, and revised VPA-DD /22/. VVB has verified the title of the VPA, the versions of the VPA-DDs, the project developer and project scale from the VPA-DDs/22/ and they are found to be consistently reported in MR/11/. Association tiipaalg is the CME for the current VPA. The applied methodology- Gold Standard Simplified Methodology for Efficient Cookstoves - Version 1 /09/ reported in the MR/11/ is consistent with the VPA-DDs/22/. The SDGs claimed in the MR are consistent with the VPA-DDs/22/and the previous Monitoring period. The VPA has been included under Community Services Activities, complying with the Community Services Activity Requirements v1.2 /06/, and with GHG Emissions Reduction & Sequestration Product Requirements in compliance with the Principles and Requirements v2.1/07/ and the VVB confirms that the details are consistent with the design-certified VPA-DD/22/. VVB has primarily reviewed the survey database/18/ and SDG Tool/13/ provided by the CME to substantiate the SDGs claimed for the VPA. The comparison of achieved SDG impacts in the current MP with the Ex-ante values have been provided under section 4.3.16 of the report. The VVB therefore confirms that details reported in the MR regarding the PA are found to be acceptable.</p>
<p>2. Does <i>Table 1 – "Sustainable Development Contributions Achieved"</i> in the monitoring report clearly summarise what GS Products and Certified Impact Statements requested for issuance as per the monitoring plan in the Design Certified VPA-DD?</p>	<p>Yes. Table 1 the MR provides a clear summary of the SDG contributions achieved for this monitoring period, which includes:</p> <ul style="list-style-type: none"> - SDG 1: 430 leader women who benefit from microcredit; 59% of leader women participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme; and a total benefit of 4,619,180.00 FCFA or 70,404.67 € financed through the microcredit scheme. - SDG 3: 100% households observed reduction in smoke level, reduction of respiratory illness and reduction in coughing incidence. 99% reduction of incidents of itchy eyes. - SDG 4: 1 training initiative has been carried out for staff involved in the program and 197 workshops have been carried out for women. - SDG 5: 100% users perceived reduction in amount of time spent on wood collection and 48% of end users perceived reduction in amount of money spent on fuels. - SDG 7: a total of 29,318 F3PA efficient cookstoves has been disseminated. - SDG 13: 78,130 tCO₂e/VERs of emission reductions.
<p>3. Does <i>Table 2 – "Product Vintages"</i> in the monitoring report clearly divide the monitoring period into calendar years and calculate the number of products</p>	<p>VVB confirms that Table 2 of the MR clearly divides the MP into its respective vintages as mentioned in the MR Template Guidelines. The vintages of the MP as reported in the MR are given in the table below:</p>

generated in each calendar year?

			Amount Achieved
No. VPA	Start Dates	End Dates	VERs
VPA 1	01/01/2023	31/12/2023	3,657
VPA 2	01/01/2023	31/12/2023	1,527
VPA 3	01/01/2023	31/12/2023	10,000 (10,690)
VPA 4	01/01/2023	31/12/2023	5,369
VPA 5	01/01/2023	31/12/2023	10,000 (11,459)
VPA 6	01/01/2023	31/12/2023	10,000 (12,422)
VPA 7	01/01/2023	31/12/2023	9,910
VPA 8	01/01/2023	31/12/2023	8,068
VPA 9	01/01/2023	31/12/2023	10,000 (14,253)
VPA 10	01/01/2023	31/12/2023	9,599

The table clearly demonstrates the MP 01/01/2023 to 31/12/2023 (inclusive of both days) into calendar years and the applied calculations are found to be in line with the applied methodology. Therefore, the data provided in Table 2 of the MR are found to be consistent with the template requirements and hence are found to be acceptable.

4. For micro and small-scale projects when emission reductions in a calendar year or in a monitoring year exceed the cap based on the scale, are emission reductions claimed capped according to the scale of the project?

The PoA is microscale and therefore the maximum VERs generated from each VPA is 10,000 tCO₂e/year. For the current MP, which includes one calendar year, the total VERs claimed is 78,130 VERs (VPA 1-10). The VERs claimed by each VPA is less than the limit of 10,000 tCO₂e or capped at 10,000 tCO₂e for those which have exceeded the limit.

5. Does the project activity demonstrate no double counting and no overlaps

VVB confirms that VPAs demonstrates no double counting in line with Section 14 of GS GHG Emission Reductions &

<p>with that of another Gold Standard or other voluntary or compliance standard programme? Please refer to section 14 of the GHG Emissions Reductions & Sequestration Product Requirements.</p>	<p>Sequestration Product Requirements/07/. VVB has assessed the requirements as follows:</p> <ol style="list-style-type: none"> Double Issuance: VVB confirms through independent review of different compliance and voluntary programs such as VERRA (VCS), CDM, GCC, ICR etc/23/. that the PA is not registered under any such programs and is claiming emission reductions only under GS. VVB has further reviewed the double counting declaration/23/ submitted by the PD to confirm that the project is not registered under any other program. Double Use: The PD is the legal owner of the GSVERs issued from the PoA and there are no other entities involved in the ownership. This was verified by the VVB from the registered VPA-DD/22/. VVB has further cross verified the No double counting declaration/23/ provided by the PD to confirm the ownership of the project GSVERs. Double claiming with an NDC: The PA is a voluntary activity by the PD and does not overlap with any NDC as declared by the PD in the MR/11/. Double claiming with National Policies: The project is in compliance with the Host Country requirements such as Environmental Law and other related regulations/42/. However, the host country does not have any emission trading schemes, carbon pricing system and therefore, the VPA is not involved in double claiming with National Policies. Double claiming with progress towards a voluntary climate mitigation pledge: VVB has reviewed sample end user agreements/40/ to confirm that the end users are not claiming VERs for the VPA and the sole ownership of the VERs are with the PD.
<p>Findings</p>	<p>CL#02 was raised and resolved.</p>
<p>Conclusion</p>	<p>VVB confirms that the data reported in the MR/11/ are in line with the registered VPA-DDs/22/.</p>

4.3 DESCRIPTION OF PROJECT

4.3.1 General description of project

Assessment Criteria	Means of Verification (MoV)
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<p>1. Does the general description of the project include a summary of the location of the project, the technologies/measures implemented, the project boundary, the baseline scenario; and aligns to the information presented in the applicable VPA-DD?</p>	<p>The purpose of the VPA is the dissemination of ICS (F3PA) in Northern rural zones of Burkina Faso. The 10 VPA's are implemented together in the provinces of Bam and Loroum. Association Tipaalga is the PD and the local implementer of the project activity. The objective of Association Tipaalga is to finance and create high-impact climate mitigation projects. The project's goal is to reduce carbon emissions associated with traditional open air three stone cooking method, and to enhance the living conditions in Burkina Faso. The geographical boundary of the project activity is confined to Burkina Faso, as a host country. The information is found to be in line with the registered PoA-DD/36/ and the VPA-DDs/22/ and therefore acceptable by the VVB.</p> <p>In Burkina Faso 29,319 stoves have been delivered through the Project activity till the end of the current Monitoring Period, of all which have been recorded in the monitoring database/14/. The project ICS effectively burns woody biomass, lowering greenhouse gas (GHG) emissions and particle emissions (PM) and thereby improving indoor air quality in project households.</p> <p>Since the ICS has better thermal efficiency than the traditional baseline stoves, it requires less non-renewable biomass fuel to achieve equivalent thermal energy demands. In the absence of the project activity the inefficient 3-stoned fire would have been utilized for cooking, which would have been inefficient. By replacing these with the project ICS, non-renewable biomass fuel usage and GHG emissions are reduced.</p> <p>All the deployed systems fulfil the VPA-DD/22/ eligibility standards. The evaluation team certifies that cookstoves were distributed safely in the Host Country of Burkina Faso (Project Boundary), and hence the geographical borders of the implemented VPA corresponds to the acceptable PoA-DD/36/.</p> <p>The details of the project technology were checked from the manufacturer's specification/29/</p>																				
<p>2. Are details of the physical/geographical location of the VPA provided (physical address, map, GPS coordinates if necessary) and is it consistent with the VPA-DD?</p>	<p>The Project is located in host country Burkina Faso, in provinces Bam and Loroum, and the geocoordinates are as follows:</p> <table border="1" data-bbox="627 1637 1406 2020"> <thead> <tr> <th>Province</th> <th>Municipality</th> <th>Latitude</th> <th>Longitude</th> </tr> </thead> <tbody> <tr> <td>Bam</td> <td>Bourzanga</td> <td>13° 40' 41" N</td> <td>1° 32' 46" W</td> </tr> <tr> <td>Bam</td> <td>Rollo</td> <td>13° 35' 58" N</td> <td>1° 42' 21" W</td> </tr> <tr> <td>Loroum</td> <td>Ouindigui</td> <td>13° 40' 60" N</td> <td>1° 58' 00" W</td> </tr> <tr> <td>Bam</td> <td>Tikaré</td> <td>13° 17' 29" N</td> <td>1° 43' 34" W</td> </tr> </tbody> </table>	Province	Municipality	Latitude	Longitude	Bam	Bourzanga	13° 40' 41" N	1° 32' 46" W	Bam	Rollo	13° 35' 58" N	1° 42' 21" W	Loroum	Ouindigui	13° 40' 60" N	1° 58' 00" W	Bam	Tikaré	13° 17' 29" N	1° 43' 34" W
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Bam	Sabcé	13° 11' 52" N	1° 31' 18" W																		
Bam	Rouko	13° 13' 00" N	1° 38' 00" W																		
3. Does the project demonstrate compliance with all the applicable methodology (ies), tool (s), and guideline (s)?	VVB confirms that the VPA applied Gold Standard Simplified Methodology for Efficient Cookstoves - Version 1/09/ which is in line with the registered VPA-DDs/22/. The PA is found to be in compliance with the applied methodology/09/ as verified by the VVB through the review of the MR/11/ and the supporting evidence referred in Appendix 3 of this report.																				
4. Does the CME provide justification of the applicable tool (s) or guideline (s) that are not used?	VVB has reviewed and assessed the registered VPA-DDs/22/ and confirms that CME has provided its justification to the referred applicability conditions of the tools and the guidelines.																				

5. Does the project meet the requirements of micro-scale or small-scale (as applicable according to the type of project), according to the methodologies or other rules specified in the Gold Standard?	The project is micro-scale, and it is found to meet all the requirements of the methodology. The VERs claimed for the project are within the small-scale threshold and therefore found to be acceptable.
6. Are the start date, end date and length of the crediting period the same as those provided in the VPA-DD and specified in DD/MM/YYYY format? If not, does the update complies with the standard requirements and includes evidence when necessary?	<p>According to GS4GG Principles and Requirements version 2.1 para 4.1.40 /1/, "For distributed technology projects, the start date is the date of implementation of the first unit under the project." As per the registered VPA-DD/22/ and Monitoring Report /11/, the start date of The crediting period is confirmed to be:</p> <ul style="list-style-type: none"> - GS2456 (VPA-01): 05/02/2015 - GS3516 (VPA-02): 08/02/2015 - GS3517 (VPA-03): 03/02/2015 - GS3518 (VPA-04): 06/02/2015 - GS3519 (VPA-05): 02/02/2015 - GS3520 (VPA-06): 11/02/2015 - GS3521 (VPA-07): 14/02/2015 - GS3522 (VPA-08): 02/02/2015 - GS3523 (VPA-09): 02/02/2015 - GS3524 (VPA-10): 11/02/2015 <p>This is consistent with the timeline presented in the VPA-DDs/22/. The dates are specified in the DD/MM/YYYY format in both the VPA-DD and MR and are therefore acceptable to the VVB</p>
Findings	No findings raised.
Conclusion	The verification team can confirm that all physical features (technology, project equipment, and monitoring equipment) of the PA were in place and that the PD operated the project activity in accordance with the registered VPA-DDs/22/ and Validation Report during the current monitoring period based on the information verified through the audit and interviews.

4.3.2 Implementation and operation of the management system

Means of verification	Date	Activity	Purpose
	Ongoing	Project database	Establish total distribution record to track number of households for which all baseline cookstove set(s) (comprising of several traditional three stone cookstoves for domestic use) have been replaced by project cookstove set(s)

<p>From 19/07/2024 To 27/07/2024</p>	<p>Monitoring survey</p>	<p>(i) To establish single usage rate factor of age group 0-1, age group 1-2, age group 2-3, age group 3-4 and age-group 4-5 based on if the project cookstoves can be considered as 'in use' or 'not in use' and if the project cookstoves are in 'good condition' or 'not in good condition'; (ii) To establish single discount factor age group 0-1, age group 1-2, age group 2-3, age group 3-4 and age group 4-5 to account for the baseline stove use; (iii) To measure the parameters regarding SDG 3 and SDG 5.</p>
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The Project Developer, Association tiipaalga, in coordination with local community representatives, oversaw the implementation and monitoring of the Project Activity (PA) in accordance with the registered VPA-DD /22/ and applied methodology /09/. Quality assurance and control procedures were executed by trained field teams, with periodic oversight visits and validation by the VVB.

The surveys were conducted by trained field enumerators. The VVB reviewed the training materials, survey instruments, and team deployment strategy to confirm consistency with the GS4GG methodology requirements. A total of 175 households were sampled across the Project Survey in line with the sampling requirement of the applied methodology /9/.

<p>Findings</p>	<p>No finding was raised</p>
<p>Conclusion</p>	<p>The verification team assessed the management systems in place to implement the monitoring of the VPA. This included the roles and responsibilities, data collection, transfer and aggregation procedures, data storage and archiving for the monitoring system. The verification team confirms that the monitoring management system of the PA and is in place with the responsibilities properly identified and established as per the VPA-DDs/22/.</p>

4.4 REMAINING FORWARD ACTION REQUESTS FOR VALIDATION AND/OR PREVIOUS VERIFICATION

There are 0 FARs raised in the design Review as verified by the VVB from the Verification report of previous MP and the GS Design Review Document of the previous verification.

4.5 POST DESIGN CHANGES (IF APPLICABLE)

4.5.1 Temporary deviations from the approved Monitoring & Reporting Plan, methodology or standardized baseline

Assessment Criteria	Means of Verification (MoV)
1. Has the CME provided the details of past changes done to the project?	NA
2. Is there a deviation applied/approved/rejected as per the requirements of the Deviation Approval Requirements and Procedures applicable to this monitoring period?	NA
3. Does the explanation on temporary deviation describe the nature, extent, and its applicable duration?	NA
4. Are there conservative assumptions or discount factors applied to the calculations ensuring SDG Impacts will not be overestimated?	NA
5. Are there any additional requirements from approved/rejected deviation request (if any) applicable to this monitoring period of the project?	NA
Findings	NA
Conclusion	NA

4.5.2 Corrections

Assessment Criteria	Means of Verification (MoV)
1. Has the CME provided the details of past changes done to the VPA?	NA

2. Are there any corrections to project information or parameters fixed at validation; and are these properly justified and described?	NA
3. Is this type of change permitted to be submitted under issuance track according to the design change requirements ?	NA
Findings	NA
Conclusion	NA

4.5.3 Changes to start date of crediting period

Assessment Criteria	Means of Verification (MoV)
1. Has the CME provided the details of past changes done to the VPA?	NA
2. Is there a change to the start date of the crediting period that is relevant for this monitoring period?	NA
3. Is this type of change permitted to be submitted under issuance track according to the design change requirements ? if yes, is the proposed change in start date of crediting period in compliance with the relevant requirements stated in paragraph 3.3.1 and section 4 of Design Change Requirements ?	NA
Findings	NA
Conclusion	NA

4.5.4 Permanent changes from the Design Certified monitoring plan, applied methodology or applied standardized baseline

Assessment Criteria	Means of Verification (MoV)
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1. Has the CME provided the details of past changes done to the VPA?	NA
2. Is this type of change permitted to be submitted under issuance track according to the design change requirements ?	NA
3. Are the permanent changes to the monitoring plan in compliance with the relevant GS4GG requirements?	NA
4. Are the permanent changes or deviation to the monitoring plan in compliance with the applied methodology (ies) and do not reduce the level of accuracy of the monitoring compared with the requirements contained in the registered monitoring plan?	NA
5. Are the permanent changes or deviation to the monitoring plan likely to maintain or enhance the accuracy of the calculation of emission reductions and SDG Impacts?	NA
6. Are there conservative assumptions or discount factors applied to the calculations to the extent required to ensure that emission reductions will not be over-estimated because of the permanent change or the permanent deviation?	NA
7. Are the proposed or actual changes to the project design in compliance with the Design Change Requirements ?	NA
8. Does the description of changes in revised VPA-DD accurately reflect the implementation, operation, and monitoring of the modified project?	NA
9. Would the actual changes to the project design adversely affect the conclusions of the Validation Report of the registered VPA-DD about additionality, applicability of the methodology(ies), compliance with the monitoring plan, scale of the project,	NA

stakeholder consultation, SDG, safeguarding assessment, or applicable legislation/host country regulations?	
10. If investment analysis is used to demonstrate additionality, are key parameters used in the original spreadsheet calculations affected by the proposed or actual changes to the project?	NA
11. If barrier analysis is claimed to demonstrate additionality, are these still valid under the new circumstances?	NA
12. If positive list or standardised additionality is used, does the project comply with the positive list of the applied standardised baseline in the registered VPA-DD?	NA
Findings	NA
Conclusion	<p>Based on the assessment, the VVB concludes that the permanent integration of the sampling approach as per SMEC methodology into the monitoring plan fully complies with the GS4GG design change and monitoring requirements. The change has been integrated due to the security reasons in Burkina Faso, which makes only a limited number of household feasible for the sampling purpose. Hence, the VVB concludes that the change does not impact accuracy, conservativeness, and credibility of emission reduction and SDG impact calculations.</p> <p>The permanent change does not adversely affect any validation conclusions related to additionality, methodology applicability, stakeholder consultation, safeguarding, or regulatory compliance. On the contrary, it strengthens the robustness of monitoring and reporting. Therefore, the requirements are deemed fulfilled.</p>

4.5.5 Changes to VPA Design

Assessment Criteria	Means of Verification (MoV)
1. Are the permanent changes to the VPA design in compliance with the relevant GS4GG requirements?	NA

<p>2. In case of inclusion of new technology/measures, has the CME(s) submitted the request for approval of design change to Gold Standard within one year of the start date of the proposed technology/measures?</p>	<p>NA</p>
<p>3. Are the permanent changes to the VPA design in compliance with the applied methodology (ies) and do not reduce the level of accuracy of the monitoring compared with the requirements contained in the registered monitoring plan?</p>	<p>NA</p>
<p>4. Are the permanent changes to the VPA design likely to maintain or enhance the accuracy of the calculation of emission reductions and SDG Impacts?</p>	<p>NA</p>
<p>5. Are there conservative assumptions or discount factors applied to the calculations to the extent required to ensure that emission reductions will not be over-estimated because of the permanent change or the permanent deviation?</p>	<p>NA</p>
<p>6. Are the proposed or actual changes to the project design in compliance with the Design Change Requirements?</p>	<p>NA</p>
<p>7. Do the description of changes in revised VPA-DD accurately reflect the implementation, operation, and monitoring of the modified project?</p>	<p>NA</p>
<p>8. Would the actual changes of the project design adversely affect the conclusions of the Validation Report of the registered VPA-DD about additionality, applicability of the methodology(ies), compliance with the</p>	<p>NA</p>

monitoring plan, scale of the project, stakeholder consultation, SDG, safeguarding assessment, or applicable legislation/host country regulations?	
9. If investment analysis is used to demonstrate additionality, are key parameters used in the original spreadsheet calculations affected by the proposed or actual changes to the project?	NA
10. If barrier analysis is claimed to demonstrate additionality, are these still valid under the new circumstances?	NA
11. If a positive list or standardised additionality is used, does the project comply with the positive list of the applied standardized baseline in the registered VPA-DD?	NA
12. Is the revised VPA-DD in compliance with all the requirements of the applied or updated methodologies, and all applicable regulatory documents?	NA
Findings	NA
Conclusion	NA

4.6 DESCRIPTION OF MONITORING SYSTEM AND THE SAMPLING PLAN

Means of verification	The VVB confirms that the monitoring system described in the Monitoring Report /11/ is in alignment with the procedures outlined in the registered VPA-DDs /22/. The procedures for data collection, aggregation, and reporting are well documented and clearly traceable. The data recorded in the monitoring database were assessed and found to be reliable and complete for the purpose of emission reduction calculation. This was also confirmed during the on-site visit by the OO/32/. The roles and responsibilities of the CME and field staff were clearly defined and implemented, ensuring compliance with the applied methodology SMEC /09/
Findings	No findings were raised.

Conclusion	The verification team confirms that the assessment of the monitoring system has been conducted in accordance with GS VVS v2.0 /4/. The monitoring system implemented by the CME is considered robust and in full compliance with the registered monitoring plan /22/ and the applied methodology /09/. The system ensures credible, complete, and consistent data for the monitoring period.
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4.7 DATA AND PARAMETERS

4.7.1 Data and Parameters fixed ex-ante or at RCP

Parameter and Description <i>(relevant SDG Indicator can also be included)</i>	Value and Unit	Is the value consistent with VPA-DD?	If value is inconsistent, justification for the same
EF _{b,fuel,CO2} CO2 emission factor arising from use of firewood in baseline scenario	1.747 tCO2/ton of firewood	The value is found to be consistent with the VPA-DDs/22/ and therefore acceptable. The value is fixed and is derived from 2006 IPCC Guidelines for National Greenhouse Gas Inventories, volume 2, Chapter 1: Stationary Combustion, Table 1.4 /31/. The mean value of the range of default IPCC values has been utilized. This value is used towards determination of baseline emissions.	Not Applicable
EF _{b,fuel,non_CO2} Non-CO2 emission factor arising from use of firewood in baseline scenario	0.581 tCO2/ton of firewood	The value is found to be consistent with the VPA-DDs/22/ and therefore acceptable. The value is fixed and is derived from 2006 IPCC Guidelines for National Greenhouse Gas Inventories, volume 2, chapter 2 (Table 1.4)/35/, IPCC Fifth Assessment Report for Climate Change /35/ and the applied methodology/09/.	Not Applicable
n _b	0.10 (Fraction)	The value is found to be consistent with the	Not Applicable

<p>Efficiency of the cookstove being used in the baseline scenario</p>		<p>VPA-DDs/22/ and therefore acceptable. The value is fixed and is derived from the applied methodology 'Simplified Methodology for Efficient Cookstoves, Version 1.0'/09/. The value represents the efficiency of cookstove being used in the baseline scenario. This value is used for the determination of baseline emissions.</p>	
<p>η_p Efficiency of the cookstove being used in the project scenario</p>	<p>0.2343 (Fraction)</p>	<p>The value is found to be consistent with the VPA-DDs/22/ and therefore acceptable. The value is fixed and is derived from the water boiling test /46/ the applied methodology 'Simplified Methodology for Efficient Cookstoves, Version 1.0'/9/. The value represents the efficiency of cookstove being used in the project scenario. This value is used for the calculation of emission reductions.</p>	<p>Not Applicable</p>

		<p>The WBT report /46/ demonstrates that tests were conducted in accordance with the protocol, using fuel with laboratory-verified moisture content and LHV, and that high-power efficiency was calculated as the average of cold and hot start phases. Reported efficiencies range from 23.4% to 29.2%.</p> <p>It was confirmed that efficient cookstoves of defined sizes are installed per wife in each household, in line with local cooking practices. Each cookstove size was tested using WBT 3.0, with three test runs per size, and the average result adopted as the representative thermal efficiency.</p> <p>The project conservatively applies the lowest tested efficiency value (23.4%, F3PA n°4) for emission reduction calculations and applies a discount factor to account for efficiency degradation over time. This approach is considered appropriate, conservative, and adequately supported by the report /46/.</p>	
<p>$f_{NRB,b,y}$</p> <p>Non-renewability status of wood fuel during year y</p>	<p>0.90 (Fractional non-renewability)</p>	<p>The value mentioned in the Monitoring Report /11/ and Emission Reduction Spreadsheet /12/ are consistent with the registered VPA-DDs/22/. The applied value is correct and justified</p> <p>The parameter represents non-renewability status of</p>	<p>Not Applicable</p>

		wood fuel during year y. PD has applied the parameter value to be 0.90. The value of this parameter derived from the Default NRB value provided by the CDM executive board and endorsed by the host country DNA, Republic of Burkina Faso /34/. This has been further cross checked from the PoA-DD/36/ and Previous Verification Reports (MP8)/44/ and the value is in alignment with the applied methodology /9/.																					
B _{b,y} Firewood consumption for cooking in the baseline	<table border="1"> <thead> <tr> <th>VPA</th> <th>B_{b,y} Value</th> </tr> </thead> <tbody> <tr> <td>VPA-01 – Bourzanga</td> <td>3.39</td> </tr> <tr> <td>VPA-02 – Bourzanga</td> <td>3.39</td> </tr> <tr> <td>VPA-03 – Rollo</td> <td>3.33</td> </tr> <tr> <td>VPA-04 – Ouindigui</td> <td>3.53</td> </tr> <tr> <td>VPA-05 – Tikaré</td> <td>3.41</td> </tr> <tr> <td>VPA-06 – Kongoussi</td> <td>3.03</td> </tr> <tr> <td>VPA-07 – Kongoussi</td> <td>3.03</td> </tr> <tr> <td>VPA-08 – Guibaré</td> <td>3.44</td> </tr> <tr> <td>VPA-09 – Nasséré and Sabcé</td> <td>3.74</td> </tr> </tbody> </table>	VPA	B _{b,y} Value	VPA-01 – Bourzanga	3.39	VPA-02 – Bourzanga	3.39	VPA-03 – Rollo	3.33	VPA-04 – Ouindigui	3.53	VPA-05 – Tikaré	3.41	VPA-06 – Kongoussi	3.03	VPA-07 – Kongoussi	3.03	VPA-08 – Guibaré	3.44	VPA-09 – Nasséré and Sabcé	3.74	<p>The value of this parameter was cross-checked with the applied methodology/09/. The calculation steps and the attendant references in the excel sheet were checked. The value is found to be in line with the registered VPA-DDs/22/.</p> <p>The average household size within the project boundary is determined for each VPA using data from the latest available national population census (RGPH 2006) published by the National Institute for Statistics and Demography /52/. In accordance with the Gold Standard Simplified Methodology for Efficient Cookstoves v1.0, the minimum service level (default baseline biomass consumption) is set at 0.5 ton biomass per capita per year.</p>	
VPA	B _{b,y} Value																						
VPA-01 – Bourzanga	3.39																						
VPA-02 – Bourzanga	3.39																						
VPA-03 – Rollo	3.33																						
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VPA-09 – Nasséré and Sabcé	3.74																						

	<table border="1"> <tr> <td>VPA-10 – Rouko and Sabcé</td> <td>3.79</td> </tr> </table> <p>Unit: Tons firewood per household per year</p>	VPA-10 – Rouko and Sabcé	3.79	<p>The project applies Option C for determining the minimum service level, using municipality-level average household size data from the RGPH 2006 (Table 15) /52/. Thus, it can be confirmed that this approach is consistent with applied methodology /9/. Considering that national population levels have increased since 2006, the use of household size data from the 2006 census is deemed conservative, as it is likely to underestimate current household sizes and associated baseline biomass consumption. Overall, the baseline household size determination and minimum service level selection are found to be appropriate, conservative, and in line with the applied methodology /9/.</p>	
VPA-10 – Rouko and Sabcé	3.79				
Findings	No findings were raised.				
Conclusion	The value mentioned in the Monitoring Report /11/ and Emission Reduction Spreadsheet /12/ are consistent with the registered VPA-DDs/22/. The applied value is correct and justified.				

4.7.2 Data and Parameters Monitored

SDG 1, Number of leader women (Monitrice endogène) who benefit from microcredit, Number of persons

Relevant SDG Indicator	SDG 1: No Poverty	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /9/

monitoring methodology? (Yes / No)	
Monitoring equipment	This value is derived based on the qualitative information collected in the reports regarding the microcredit scheme /16/.
Calibration frequency /interval:	Not Applicable
How were the values in the monitoring report verified?	<p>The value applied was 430 and further assessed from the report FAME-AGR Micro-Credit Annual Report 2023 /16/ provides a comprehensive account of micro-credit implementation, repayment performance, and impacts across participating villages in Bam-Loroum. The report encapsulates systematic monitoring of income-generating activities, transparent tracking of repayments and interest, and aggregation of financial results by village generation and VPA. Despite significant security, administrative, and market constraints, the programme demonstrates overall satisfactory performance, with a high proportion of beneficiaries achieving net profits and timely or early repayments. Identified challenges, data gaps, and deferred repayments are transparently disclosed, and realistic corrective actions and outlook measures are defined for completion of recoveries prior to project closure.</p> <p>1. During the sixth implementation phase of the Tiipaalga microcredit programme, a total of 430 women leaders across 26 villages were allocated microcredit funds amounting to 4,619,180 FCFA (equivalent to €70,404) to support the financing of income-generating activities confirmed from Table 6, page 9 of the Micro-crédit report_2023_Bam_Loroum.docx) /16/.</p>
If applicable, has the reported data been cross-checked with other available data?	The above information has been confirmed from the photographs shared by CME which demonstrate the micro credit scheme implemented on-ground and within the community. This was cross checked during the site visit as well where the users were asked the average saving due to the microcredit scheme and interviewing the women leaders.
Does the data management ensure correct transfer of data and reporting of emission reductions and are	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out micro credit scheme studies are properly trained to supervise data collection and identify any inaccuracies in

	necessary QA/QC processes in place?	reported statistics and further cross checked from the training records /15, 51/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/9/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 1: Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme, Fraction

Relevant SDG Indicator	SDG 1: No Poverty	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded after each implementation phase of microcredit scheme.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/
	Monitoring equipment	This value is derived based on the qualitative information collected in the reports regarding the microcredit scheme /16/.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	The value applied was 59% and during the sixth implementation phase of the Tiipaalga microcredit programme, a total of 430 women leaders across 26 villages were allocated microcredit funds amounting to 4,619,180 FCFA (equivalent to €70,404) to support the financing of income-generating activities confirmed from Table 6, page 9 of the Micro-crédit report_2023_Bam_Loroum.docx) /16/. The parameter description states, 'Number of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating

	<p>Activities financed through the microcredit scheme (255) / Number of leader women (Monitrice endogène) participating to the microcredit scheme (430).'</p> <p>The report FAME-AGR Micro-Credit Annual Report 2023 /53/ provides a comprehensive account of micro-credit implementation, repayment performance, and impacts across participating villages in Bam-Loroum. The report encapsulates systematic monitoring of income-generating activities, transparent tracking of repayments and interest, and aggregation of financial results by village generation and VPA. Despite significant security, administrative, and market constraints, the programme demonstrates overall satisfactory performance, with a high proportion of beneficiaries achieving net profits and timely or early repayments. Identified challenges, data gaps, and deferred repayments are transparently disclosed, and realistic corrective actions and outlook measures are defined for completion of recoveries prior to project closure.</p>
If applicable, has the reported data been cross-checked with other available data?	The above information has been confirmed from the photographs shared by CME which demonstrates the micro credit scheme implemented on-ground and within the community. This was cross checked during the site visit as well where the users were asked the average saving due to the microcredit scheme and interviewing the women leaders.
Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out micro credit scheme studies are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross checked from the training records /15, 51/.
In case project participants have deviation from gold standard?	Not applicable
Findings	No findings were raised.
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.

SDG 1: Total benefit from Income Generating activities financed through the microcredit scheme, FCFA and/or €

Relevant SDG Indicator	SDG 1: No Poverty	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded after each implementation phase of microcredit scheme.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/
	Monitoring equipment	This value is derived based on the qualitative information collected in the reports regarding the microcredit scheme /16/.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	<p>The value applied was 4,619,180.00 FCFA or 70,404.67 € and during the sixth implementation phase of the Tiipaalga microcredit programme, a total of 430 women leaders across 26 villages were allocated microcredit funds amounting to 4,619,180 FCFA (equivalent to €70,404) to support the financing of income-generating activities confirmed from Table 6, page 9 of the Micro-crédit report_2023_Bam_Loroum.docx) /16/.</p> <p>The parameter description states, 'Total amount in FCFA or € of benefit generated by Income Generating Activities which are managed by the leader women (Monitrice endogène) and funded by the microcredit scheme'</p> <p>The report FAME-AGR Micro-Credit Annual Report 2023 /53/ provides a comprehensive account of micro-credit implementation, repayment performance, and impacts across participating villages in Bam-Loroum. The report encapsulates systematic monitoring of income-generating activities, transparent tracking of repayments and interest, and aggregation of financial results by village generation and VPA. Despite significant security, administrative, and market constraints, the programme demonstrates overall satisfactory performance, with a high proportion of beneficiaries achieving net</p>

		profits and timely or early repayments. Identified challenges, data gaps, and deferred repayments are transparently disclosed, and realistic corrective actions and outlook measures are defined for completion of recoveries prior to project closure.
	If applicable, has the reported data been cross-checked with other available data?	The above information has been confirmed from the photographs shared by CME which demonstrates the micro credit scheme implemented on-ground and within the community.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out micro credit scheme studies are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross checked from the training records /15, 51/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/43/ (as per measurement methods and procedures to be applied) and applied methodology/13/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/43/.	

SDG 3: Proportion of households perceiving less often smoke levels, incidence of coughing, incidence of respiratory illness, incidence of itchy eyes, Fraction

Relevant SDG Indicator	SDG 3: Good Health and well-being	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured annually
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/
	Monitoring equipment	This value is derived based on the qualitative information collected in the reports regarding the microcredit scheme /16/.
	Calibration frequency /interval:	Not Applicable

	<p>How were the values in the monitoring report verified?</p>	<p>The values applied are as follows: Smoke level reduction: 100% Incidence of coughing reduction: 100% Incidence of respiratory illness reduction: 100% Incidence of itchy eyes reduction: 99%</p> <p>The parameter description states, 'Proportion of households perceiving less often smoke levels, incidence of coughing, incidence of respiratory illness, incidence of itchy eyes since the implementation of F3PA efficient cookstoves' The value for the parameter has been confirmed from the excel sheet titled 'GS1340_MS_VPA1-10_MP9_analysis_v2.0' Spreadsheet 'analysis' /14/.</p> <p>As per the sheet /14/, there has been observation of improvements in household health and indoor air quality outcomes attributable to the project intervention. The results demonstrate a 100% reduction in reported smoke levels, a 100% reduction in the incidence of coughing, and a 100% reduction in the incidence of respiratory illnesses among surveyed beneficiaries. Additionally, the incidence of itchy eyes shows a 99% reduction. These results collectively indicate a near-complete mitigation of key smoke-related health impacts, indicating the effectiveness of the intervention and consistency with the expected project outcomes.</p>
	<p>If applicable, has the reported data been cross-checked with other available data?</p>	<p>Not Applicable</p>
	<p>Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?</p>	<p>The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out micro credit scheme studies are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross checked from the training records /15/.</p>
	<p>In case project participants have deviation from gold standard?</p>	<p>Not Applicable</p>
<p>Findings</p>	<p>No findings were raised.</p>	

Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/43/ (as per measurement methods and procedures to be applied) and applied methodology/13/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/43/.
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SDG 4, Number of training initiatives for staff involved in the program, Number

Relevant SDG Indicator	SDG 4: Quality Education	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /9/
	Monitoring equipment	This value is derived based on the number of trainings conducted for the current monitoring period.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	<p>The values applied is 1.</p> <p>The parameter description states, 'Number of training initiatives for staff involved in the program in order to increase their performance in the program'</p> <p>The value for the parameter has been confirmed from the document titled '05-BAM-Verif-2024-Rapport de formation des agnet.e.s de collecte English /15/.</p> <p>As per the document /15/, adequate and systematic capacity-building measures were implemented to ensure the reliability of data collection for the F3PA verification survey. The training covered both theoretical and practical components, including detailed familiarization with survey tools, standardized questionnaires, use of smartphones and Akvo Flow software, and harmonized translation into the local language. Practical simulations and supervisory guidance further strengthened enumerators' understanding of survey protocols and common field challenges. Overall, the documented training approach is</p>

		assessed as appropriate and sufficient to support data collection in line with requirements. The training, conducted under the supervision of Association tiipaalga staff, combined theoretical instruction with practical field exercises and ensured adequate familiarization with the monitoring survey and data collection tools, including the Akvo Flow software/15/49/. The duration, content, and supervision of the training are assessed as sufficient to build enumerator capacity and support the collection of accurate and reliable household-level data.
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /22, 23/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/43/ (as per measurement methods and procedures to be applied) and applied methodology/9/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/43/.	

SDG 4, Number of workshops carried out for women, Number

Relevant SDG Indicator	SDG 4: Quality Education	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/

	monitoring methodology? (Yes / No)	
	Monitoring equipment	This value is derived based on the number of trainings conducted for the current monitoring period.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	<p>The values applied is 197.</p> <p>The parameter description states, 'Number of workshops carried out for women in order to increase their empowerment'</p> <p>The value for the parameter has been confirmed from the document titled 'SYNTHESE DES ACTIVITES F3PA BAM-LOROUM_2023 /45/.</p> <p>As per the excel sheet /45/, the synthesis of F3PA activities implemented in Bam-Loroum during 2023. The data is accurate, disaggregated, enabling traceability of key activities and results during the current monitoring period.</p> <p>The excel sheet encapsulates stakeholder engagement and capacity-building approach implemented through multiple types of workshops and follow-up activities. The range of sessions adequately covered awareness raising, technical training, construction, maintenance, and adoption of F3PA cookstoves, as well as support for income-generating activities cross checked from the training records/49/.</p>
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and	

procedures to be applied) and applied methodology/9/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.

SDG 5, Proportion of stove users perceiving reduced amount of time spent on wood fuel collection and/or proportion of user perceiving reduced amount of money spent on wood fuel purchase, Fraction

Relevant SDG Indicator	SDG 5: Gender Equality	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/
	Monitoring equipment	This value is derived based on the quantitative information collected during the implementation of monitoring surveys and the end-users were inquired regarding how much time is spend on fuelwood collection for project ICS.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	<p>The values applied are as follows:</p> <p>Proportion of stove users perceiving a reduced amount of time spent on wood fuel collection: 100%</p> <p>Activities done in saved time:</p> <ul style="list-style-type: none"> i. Domestic tasks: 58% ii. Income generating activities: 21% iii. Field labour: 22% iv. Gardening: 4% v. Participating in a literacy program: 0% vi. Community work : 2% vii. Doing nothing: 0% viii. Religious activities: 2% ix. Leisure: 0% <p>Proportion of stove users perceiving a reduced amount of money spent on wood fuel purchase: 48%</p>

Usage of saved money:

- School fees: 13%
- Purchase of medical drugs: 26%
- Purchase of food: 32%
- Purchase of phones, moto etc: 9%
- Cultural activities participation: 6%
- Income generating activities: 15%
- Savings: 0%

The parameter description states, 'Proportion of stove users perceiving reduced time spent on wood fuel collection and/or reduced money spent on wood fuel purchase since the implementation of the F3PA efficient cookstoves'

The value of the parameter has been confirmed from the excel sheet titled 'GS1340_MS_VPA1-10_MP9_analysis_v2.0' /14/.

As per the excel sheet /14/, the surveyed stove users (100%) perceive a reduction in time spent on wood fuel collection, with the majority reallocating saved time to productive and household-related activities, notably domestic tasks (58%), income-generating activities (21%), field labour (22%), and gardening (4%). This reflects a positive shift toward improved household efficiency and livelihood support.

Additionally, 48% of users reported reduced expenditure on wood fuel, with savings primarily redirected toward essential needs, including food purchases (32%), medical expenses (26%), school fees (13%), and income-generating activities (15%). Overall, the results demonstrate socio-economic co-benefits of the intervention, supporting improved time management, household welfare, and economic resilience among beneficiaries.

	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/9/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 7, Number of F3PA efficient cookstoves disseminated for the group of VPA's, Number

Relevant SDG Indicator	SDG 7: Affordable and Clean Energy							
Means of verification	Criteria/Requirements	Assessment/Observation						
	Measuring /Reading /Recording frequency	The parameter is measured and recorded continuously.						
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/						
	Monitoring equipment	This value is derived based on the distribution database /47/ which encapsulates the list of end-users with the project ICS.						
	Calibration frequency /interval:	Not Applicable						
	How were the values in the monitoring report verified?	The values applied are as follows:						
	<table border="1"> <thead> <tr> <th>VPA's</th> <th>ICS Distributed</th> </tr> </thead> <tbody> <tr> <td>VPA 1:</td> <td>1,233</td> </tr> <tr> <td>VPA 2:</td> <td>512</td> </tr> </tbody> </table>		VPA's	ICS Distributed	VPA 1:	1,233	VPA 2:	512
VPA's	ICS Distributed							
VPA 1:	1,233							
VPA 2:	512							

		<table border="1"> <tr> <td>VPA 3:</td> <td>3,623</td> </tr> <tr> <td>VPA 4:</td> <td>1,708</td> </tr> <tr> <td>VPA 5:</td> <td>3,774</td> </tr> <tr> <td>VPA 6:</td> <td>4,843</td> </tr> <tr> <td>VPA 7:</td> <td>3,709</td> </tr> <tr> <td>VPA 8:</td> <td>2,723</td> </tr> <tr> <td>VPA 9:</td> <td>4,296</td> </tr> <tr> <td>VPA 10</td> <td>2,897</td> </tr> </table> <p>The parameter description states, 'Number of F3PA efficient cookstoves included in the project database for project scenario p' The value of the parameter has been confirmed from the excel sheet titled 'GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0' /47/.</p> <p>As per the excel sheet /47/, it presents aggregated and VPA-wise values for VPAs 1–10 with totals and internal consistency. The reported figures demonstrate consolidation at both individual VPA and overall project levels, with the cumulative total aligning with the sum of all VPAs. Overall, the data is assessed as complete.</p>	VPA 3:	3,623	VPA 4:	1,708	VPA 5:	3,774	VPA 6:	4,843	VPA 7:	3,709	VPA 8:	2,723	VPA 9:	4,296	VPA 10	2,897
VPA 3:	3,623																	
VPA 4:	1,708																	
VPA 5:	3,774																	
VPA 6:	4,843																	
VPA 7:	3,709																	
VPA 8:	2,723																	
VPA 9:	4,296																	
VPA 10	2,897																	
	If applicable, has the reported data been cross-checked with other available data?	Not applicable																
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.																
	In case project participants have deviation from gold standard?	Not Applicable																
Findings	No findings were raised.																	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/43/ (as per measurement methods and procedures to be applied) and applied methodology/13/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/43/.																	

SDG 13, U_{p,1}: Usage rate in project scenario p during year 1, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/48/ and VPA-DDs /43/ and the applied methodology /13/
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	<p>The values applied is 94.44%</p> <p>The value of the parameter has been confirmed from the excel sheet titled 'GS1340_MS_VPA1-10_MP9_analysis_v2.0' Spreadsheet 'analysis' /17/.</p> <p>The reported usage rate of 94.44% in the project scenario for year 1 indicates a high level of adoption and use of the project cookstoves among surveyed households. This level of sustained usage demonstrates beneficiary acceptance of the technology for the calculation of emission reduction calculations.</p> <p>The approach to deriving usage parameters by cookstove age group across all 10 VPAs. Usage status and condition are assessed at household level, ensuring that project cookstove set(s) are classified as "in use" and in "good condition" only when all cookstoves within the household set(s), including those used by all women in polygamous households, meet the required criteria. To avoid partial</p>

		attribution and supports conservative estimation of project performance and resulting outcomes.
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /22, 23/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/43/ (as per measurement methods and procedures to be applied) and applied methodology/13/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/43/.	

SDG 13, U_{p,2}: Usage rate in project scenario p during year 2, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
	Calibration frequency /interval:	Not Applicable

	<p>How were the values in the monitoring report verified?</p>	<p>The values applied is 82.86%</p> <p>The value of the parameter has been confirmed from the excel sheet titled 'GS1340_MS_VPA1-10_MP9_analysis_v2.0' Spreadsheet 'analysis' /14/. The value is observed to be decreasing during the second year as compared to first year</p> <p>The reported usage rate of 82.86% in the project scenario for year 2 indicates use of the project cookstoves among surveyed households. This level of sustained usage demonstrates beneficiary acceptance of the technology for the calculation of emission reduction calculations.</p> <p>The approach to deriving usage parameters for each age group of credited project cookstoves. The usage survey distinguishes between cookstoves that are "in use" or "not in use" and those that are in "good condition" or "not in good condition." Record keeping across the 10 VPAs is maintained at household level, with unique household identification, ensuring traceability and completeness of data.</p> <p>Furthermore, the project correctly applies household-level criterion whereby a cookstove set is classified as "in use" and in "good condition" only when all cookstoves within the set meet the respective conditions. This includes all cookstoves used by all women in polygamous households. This approach avoids partial crediting, enhances data integrity, and supports conservative and robust estimation of project performance.</p>
	<p>If applicable, has the reported data been cross-checked with other available data?</p>	<p>Not applicable</p>
	<p>Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?</p>	<p>The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.</p>
	<p>In case project participants have</p>	<p>Not Applicable</p>

	deviation from gold standard?	
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, U_{p,3}: Usage rate in project scenario p during year 3, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	<p>The values applied is 88.24%</p> <p>The value of the parameter has been confirmed from the excel sheet titled 'GS1340_MS_VPA1-10_MP9_analysis_v2.0' Spreadsheet 'analysis' /14/.</p> <p>The reported usage rate of 88.24% in the project scenario for year 3 indicates use of the project cookstoves among surveyed households. This level of sustained usage demonstrates beneficiary acceptance of the technology for the calculation of emission reduction calculations.</p> <p>The approach to deriving usage parameters for each age group of credited project cookstoves. The usage survey distinguishes between cookstoves that are "in use" or "not in use" and those that are in "good condition" or "not in good condition." Record keeping across the 10 VPAs is maintained at household level, with unique household</p>

		<p>identification, ensuring traceability and completeness of data.</p> <p>Furthermore, the project correctly applies household-level criterion whereby a cookstove set is classified as "in use" and in "good condition" only when all cookstoves within the set meet the respective conditions. This includes all cookstoves used by all women in polygamous households. This approach avoids partial crediting, enhances data integrity, and supports conservative and robust estimation of project performance.</p>
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, U_{p,4}: Usage rate in project scenario p during year 4, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/

Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
Calibration frequency /interval:	Not Applicable
How were the values in the monitoring report verified?	<p>The values applied is 83.33%</p> <p>The value of the parameter has been confirmed from the excel sheet titled 'GS1340_MS_VPA1-10_MP9_analysis_v2.0' Spreadsheet 'analysis' /17/.</p> <p>The reported usage rate of 83.33% in the project scenario for year 4 indicates use of the project cookstoves among surveyed households. This level of sustained usage demonstrates beneficiary acceptance of the technology for the calculation of emission reduction calculations.</p> <p>The approach to deriving usage parameters for each age group of credited project cookstoves. The usage survey distinguishes between cookstoves that are "in use" or "not in use" and those that are in "good condition" or "not in good condition." Record keeping across the 10 VPAs is maintained at household level, with unique household identification, ensuring traceability and completeness of data.</p> <p>Furthermore, the project correctly applies household-level criterion whereby a cookstove set is classified as "in use" and in "good condition" only when all cookstoves within the set meet the respective conditions. This includes all cookstoves used by all women in polygamous households. This approach avoids partial crediting, enhances data integrity, and supports conservative and robust estimation of project performance.</p>
If applicable, has the reported data been cross-checked with other available data?	Not applicable
Does the data management ensure correct transfer of data and reporting of emission reductions and are	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further

	necessary QA/QC processes in place?	cross-checked from the training records /22, 23/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/43/ (as per measurement methods and procedures to be applied) and applied methodology/13/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/43/.	

SDG 13, U_{p,5}: Usage rate in project scenario p during year 5, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	The values applied is 77.42% The value of the parameter has been confirmed from the excel sheet titled 'GS1340_MS_VPA1-10_MP9_analysis_v2.0' Spreadsheet 'analysis' /14/. The value has decreased considerably compared to first year. The reported usage rate of 77.42% in the project scenario for year 5 indicates use of the project cookstoves among surveyed households. This level of sustained usage demonstrates beneficiary acceptance of the technology for the calculation of emission reduction calculations.

	<p>The approach to deriving usage parameters for each age group of credited project cookstoves. The usage survey distinguishes between cookstoves that are "in use" or "not in use" and those that are in "good condition" or "not in good condition." Record keeping across the 10 VPAs is maintained at household level, with unique household identification, ensuring traceability and completeness of data.</p> <p>Furthermore, the project correctly applies household-level criterion whereby a cookstove set is classified as "in use" and in "good condition" only when all cookstoves within the set meet the respective conditions. This includes all cookstoves used by all women in polygamous households. This approach avoids partial crediting, enhances data integrity, and supports conservative and robust estimation of project performance.</p>	
	<p>If applicable, has the reported data been cross-checked with other available data?</p>	Not applicable
	<p>Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?</p>	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	<p>In case project participants have deviation from gold standard?</p>	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, N_{p,1}: Number of households included in the project (Units), based on days of usage of age group 0-1 during the monitoring period related to one year

Relevant SDG Indicator	SDG 13: Climate Action																								
Means of verification	Criteria/Requirements	Assessment/Observation																							
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.																							
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/																							
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.																							
	Calibration frequency /interval:	Not Applicable																							
	How were the values in the monitoring report verified?	<p>The values of the parameter are as follows:</p> <table border="1" data-bbox="842 864 1337 1462"> <thead> <tr> <th data-bbox="842 864 1074 913">VPAs</th> <th data-bbox="1074 864 1337 913">ICS Distributed</th> </tr> </thead> <tbody> <tr> <td data-bbox="842 913 1074 958">VPA 1:</td> <td data-bbox="1074 913 1337 958">22</td> </tr> <tr> <td data-bbox="842 958 1074 1003">VPA 2:</td> <td data-bbox="1074 958 1337 1003">2</td> </tr> <tr> <td data-bbox="842 1003 1074 1048">VPA 3:</td> <td data-bbox="1074 1003 1337 1048">436</td> </tr> <tr> <td data-bbox="842 1048 1074 1093">VPA 4:</td> <td data-bbox="1074 1048 1337 1093">-</td> </tr> <tr> <td data-bbox="842 1093 1074 1137">VPA 5:</td> <td data-bbox="1074 1093 1337 1137">585</td> </tr> <tr> <td data-bbox="842 1137 1074 1182">VPA 6:</td> <td data-bbox="1074 1137 1337 1182">596</td> </tr> <tr> <td data-bbox="842 1182 1074 1227">VPA 7:</td> <td data-bbox="1074 1182 1337 1227">258</td> </tr> <tr> <td data-bbox="842 1227 1074 1272">VPA 8:</td> <td data-bbox="1074 1227 1337 1272">695</td> </tr> <tr> <td data-bbox="842 1272 1074 1317">VPA 9:</td> <td data-bbox="1074 1272 1337 1317">991</td> </tr> <tr> <td data-bbox="842 1317 1074 1361">VPA 10</td> <td data-bbox="1074 1317 1337 1361">282</td> </tr> <tr> <td data-bbox="842 1361 1074 1462">Total</td> <td data-bbox="1074 1361 1337 1462">3,867</td> </tr> </tbody> </table> <p>The parameter description states, 'Household in the project database for project scenario p through year i for which all baseline cookstove set(s) (comprising of several traditional three stone cookstoves for domestic use) have been replaced by project cookstove set(s)'</p> <p>The above reported VPA-wise figures reported in the analysis tab are presented and consistently aggregated across VPAs 01–10, with identification of VPAs with zero or non-applicable values. The consolidated</p>	VPAs	ICS Distributed	VPA 1:	22	VPA 2:	2	VPA 3:	436	VPA 4:	-	VPA 5:	585	VPA 6:	596	VPA 7:	258	VPA 8:	695	VPA 9:	991	VPA 10	282	Total
VPAs	ICS Distributed																								
VPA 1:	22																								
VPA 2:	2																								
VPA 3:	436																								
VPA 4:	-																								
VPA 5:	585																								
VPA 6:	596																								
VPA 7:	258																								
VPA 8:	695																								
VPA 9:	991																								
VPA 10	282																								
Total	3,867																								

		<p>total, as reported in the spreadsheet, aligns with the sum of individual VPAs and supports traceability at VPA level. Overall, the data is assessed as complete, and efficient enough to substantiate project-level analysis and reporting. The value has been cross checked from the excel sheet titled 'S1340_VPA-1-10_MP9_Date Recente_HH_v1.0.xlsm' /47/. The values (VPAs 01–10) aggregated to a total of 3,867 household equivalents, enabling traceability.</p> <p>For cookstoves in age group 0–1, usage days are determined conservatively at household level by taking the latest start date of use among all F3PA cookstoves within a household. Household equivalents are calculated based on actual days of use during the monitoring period, prorated over one year (e.g. six months of use equals 0.5 household), ensuring conservative emission reduction estimates.</p> <p>As baseline firewood consumption is defined at household level, households, not individual cookstoves are appropriately monitored for ER calculations. In polygamous households, all traditional three-stone cookstoves for domestic use are fully replaced by F3PA cookstoves, with each wife equipped according to local cooking needs. Construction, quality control, and database management are supported through structured training and close supervision by tiipaalga, ensuring consistency with the construction protocol and reliability of reported data.</p>
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /22, 23/.
	In case project participants have	Not Applicable

	deviation from gold standard?	
Findings	CAR#02 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/43/ (as per measurement methods and procedures to be applied) and applied methodology/13/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/43/.	

SDG 13, N_{p,2}: Number of households included in the project (Units), based on days of usage of age group 1-2 during the monitoring period related to one year,

Relevant SDG Indicator	SDG 13: Climate Action																									
Means of verification	Criteria/Requirements	Assessment/Observation																								
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.																								
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/																								
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.																								
	Calibration frequency /interval:	Not Applicable																								
	How were the values in the monitoring report verified?	The values of the parameter are as follows:																								
	<table border="1"> <thead> <tr> <th>VPAs</th> <th>ICS Distributed</th> </tr> </thead> <tbody> <tr> <td>VPA 1:</td> <td>9</td> </tr> <tr> <td>VPA 2:</td> <td>-</td> </tr> <tr> <td>VPA 3:</td> <td>1,326</td> </tr> <tr> <td>VPA 4:</td> <td>193</td> </tr> <tr> <td>VPA 5:</td> <td>1,590</td> </tr> <tr> <td>VPA 6:</td> <td>1,504</td> </tr> <tr> <td>VPA 7:</td> <td>1,491</td> </tr> <tr> <td>VPA 8:</td> <td>667</td> </tr> <tr> <td>VPA 9:</td> <td>2,050</td> </tr> <tr> <td>VPA 10</td> <td>1,276</td> </tr> <tr> <td>Total</td> <td>10,183</td> </tr> </tbody> </table>	VPAs	ICS Distributed	VPA 1:	9	VPA 2:	-	VPA 3:	1,326	VPA 4:	193	VPA 5:	1,590	VPA 6:	1,504	VPA 7:	1,491	VPA 8:	667	VPA 9:	2,050	VPA 10	1,276	Total	10,183	
VPAs	ICS Distributed																									
VPA 1:	9																									
VPA 2:	-																									
VPA 3:	1,326																									
VPA 4:	193																									
VPA 5:	1,590																									
VPA 6:	1,504																									
VPA 7:	1,491																									
VPA 8:	667																									
VPA 9:	2,050																									
VPA 10	1,276																									
Total	10,183																									

The parameter description states, 'Household in the project database for project scenario p through year i for which all baseline cookstove set(s) (comprising of several traditional three stone cookstoves for domestic use) have been replaced by project cookstove set(s)'

The above reported VPA-wise figures reported in the analysis tab are presented and consistently aggregated across VPAs 01–10, with identification of VPAs with zero or non-applicable values. The consolidated total, as reported in the spreadsheet, aligns with the sum of individual VPAs and supports traceability at VPA level. Overall, the data is assessed as complete, and efficient enough to substantiate project-level analysis and reporting. The value has been cross checked from the excel sheet titled 'S1340_VPA-1-10_MP9_Date Recente_HH_v1.0.xlsm' /47/. The values (VPAs 01–10) aggregated to a total of 10,183 household equivalents, enabling traceability.

For cookstoves in age group 1–2, the project applies a conservative household-level approach by considering the latest start date of use among all F3PA cookstoves constructed within each household when determining usage days for the monitoring period. The number of households (units) included is calculated based on the actual days of use during the monitoring period, normalized over one year. Partial-year usage is proportionally accounted for (e.g. six months of use equals 0.5 household equivalent), ensuring conservative and robust estimation of emission reductions.

The project addresses polygamous households by equipping each wife with the required number of F3PA cookstoves in line with local cooking practices, ensuring full replacement of all traditional three-stone cookstoves used for domestic purposes. The number of project cookstoves constructed per household is determined by actual household needs, supporting complete baseline substitution.

As baseline firewood consumption is defined at household level, monitoring households rather than individual cookstoves is methodologically appropriate for emission

		reduction calculations. Training and supervision by tiipaalga instructors and leader women ensure compliance with the construction protocol, quality assurance of cookstoves, and reliability of the project database
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	CAR#02 was raised and resolved.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, N_{p,3}: Number of households included in the project (Units), based on days of usage of age group 2-3 during the monitoring period related to one year,

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/

Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.																								
Calibration frequency /interval:	Not Applicable																								
How were the values in the monitoring report verified?	<p>The values of the parameter are as follows:</p> <table border="1" data-bbox="842 392 1337 990"> <thead> <tr> <th>VPAs</th> <th>ICS Distributed</th> </tr> </thead> <tbody> <tr> <td>VPA 1:</td> <td>465</td> </tr> <tr> <td>VPA 2:</td> <td>199</td> </tr> <tr> <td>VPA 3:</td> <td>1,148</td> </tr> <tr> <td>VPA 4:</td> <td>882</td> </tr> <tr> <td>VPA 5:</td> <td>935</td> </tr> <tr> <td>VPA 6:</td> <td>1,548</td> </tr> <tr> <td>VPA 7:</td> <td>1,239</td> </tr> <tr> <td>VPA 8:</td> <td>642</td> </tr> <tr> <td>VPA 9:</td> <td>799</td> </tr> <tr> <td>VPA 10</td> <td>747</td> </tr> <tr> <td>Total</td> <td>8,604</td> </tr> </tbody> </table> <p>The parameter description states, 'Household in the project database for project scenario p through year i for which all baseline cookstove set(s) (comprising of several traditional three stone cookstoves for domestic use) have been replaced by project cookstove set(s)'</p> <p>The above reported VPA-wise figures reported in the analysis tab are presented and consistently aggregated across VPAs 01–10, with identification of VPAs with zero or non-applicable values. The consolidated total, as reported in the spreadsheet, aligns with the sum of individual VPAs and supports traceability at VPA level. Overall, the data is assessed as complete, and efficient enough to substantiate project-level analysis and reporting.</p> <p>The values (VPAs 01–10) aggregated to a total of 8,604 household equivalents, enabling traceability.</p> <p>For cookstoves in age group 1–2, the project applies a conservative household-level approach by considering the latest start date of use among all F3PA cookstoves constructed within each household when</p>	VPAs	ICS Distributed	VPA 1:	465	VPA 2:	199	VPA 3:	1,148	VPA 4:	882	VPA 5:	935	VPA 6:	1,548	VPA 7:	1,239	VPA 8:	642	VPA 9:	799	VPA 10	747	Total	8,604
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VPA 9:	799																								
VPA 10	747																								
Total	8,604																								

	<p>determining usage days for the monitoring period. The number of households (units) included is calculated based on the actual days of use during the monitoring period, normalized over one year. Partial-year usage is proportionally accounted for (e.g. six months of use equals 0.5 household equivalent), ensuring conservative and robust estimation of emission reductions.</p> <p>The project addresses polygamous households by equipping each wife with the required number of F3PA cookstoves in line with local cooking practices, ensuring full replacement of all traditional three-stone cookstoves used for domestic purposes. The number of project cookstoves constructed per household is determined by actual household needs, supporting complete baseline substitution.</p> <p>As baseline firewood consumption is defined at household level, monitoring households rather than individual cookstoves is methodologically appropriate for emission reduction calculations. Training and supervision by tiipaalga instructors and leader women ensure compliance with the construction protocol, quality assurance of cookstoves, and reliability of the project database</p>	
	<p>If applicable, has the reported data been cross-checked with other available data?</p>	Not applicable
	<p>Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?</p>	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	<p>In case project participants have deviation from gold standard?</p>	Not Applicable
Findings	CAR#02 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring	

results were recorded consistently as per the approved frequency in the monitoring plan/22/.

SDG 13, N_{p,4}: Number of households included in the project (Units), based on days of usage of age group 3-4 during the monitoring period related to one year,

Relevant SDG Indicator	SDG 13: Climate Action																								
Means of verification	Criteria/Requirements	Assessment/Observation																							
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.																							
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/																							
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.																							
	Calibration frequency /interval:	Not Applicable																							
	How were the values in the monitoring report verified?	<p>The values of the parameter are as follows:</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th style="background-color: #00A6C9; color: white;">VPAs</th> <th style="background-color: #00A6C9; color: white;">ICS Distributed</th> </tr> </thead> <tbody> <tr><td>VPA 1:</td><td>647</td></tr> <tr><td>VPA 2:</td><td>309</td></tr> <tr><td>VPA 3:</td><td>688</td></tr> <tr><td>VPA 4:</td><td>633</td></tr> <tr><td>VPA 5:</td><td>660</td></tr> <tr><td>VPA 6:</td><td>936</td></tr> <tr><td>VPA 7:</td><td>716</td></tr> <tr><td>VPA 8:</td><td>568</td></tr> <tr><td>VPA 9:</td><td>396</td></tr> <tr><td>VPA 10</td><td>548</td></tr> <tr> <td>Total</td> <td>6,101</td> </tr> </tbody> </table> <p>The parameter description states, 'Household in the project database for project scenario p through year i for which all baseline cookstove set(s) (comprising of several traditional three stone cookstoves for domestic use) have been replaced by project cookstove set(s)'</p> <p>The above reported VPA-wise figures reported in the analysis tab are presented and consistently aggregated across VPAs 01–10, with identification of VPAs with zero or</p>	VPAs	ICS Distributed	VPA 1:	647	VPA 2:	309	VPA 3:	688	VPA 4:	633	VPA 5:	660	VPA 6:	936	VPA 7:	716	VPA 8:	568	VPA 9:	396	VPA 10	548	Total
VPAs	ICS Distributed																								
VPA 1:	647																								
VPA 2:	309																								
VPA 3:	688																								
VPA 4:	633																								
VPA 5:	660																								
VPA 6:	936																								
VPA 7:	716																								
VPA 8:	568																								
VPA 9:	396																								
VPA 10	548																								
Total	6,101																								

		<p>non-applicable values. The consolidated total, as reported in the spreadsheet, aligns with the sum of individual VPAs and supports traceability at VPA level. Overall, the data is assessed as complete, and efficient enough to substantiate project-level analysis and reporting. The value has been cross checked from the excel sheet titled 'S1340_VPA-1-10_MP9_Date Recente_HH_v1.0.xlsm' /47/. The values (VPAs 01-10) aggregated to a total of 6,101 household equivalents, enabling traceability.</p> <p>For cookstoves in age group 3-4, the project applies a conservative household-level approach by considering the latest start date of use among all F3PA cookstoves constructed within each household when determining usage days for the monitoring period. The number of households (units) included is calculated based on the actual days of use during the monitoring period, normalized over one year. Partial-year usage is proportionally accounted for (e.g. six months of use equals 0.5 household equivalent), ensuring conservative and robust estimation of emission reductions.</p> <p>The project addresses polygamous households by equipping each wife with the required number of F3PA cookstoves in line with local cooking practices, ensuring full replacement of all traditional three-stone cookstoves used for domestic purposes. The number of project cookstoves constructed per household is determined by actual household needs, supporting complete baseline substitution.</p> <p>As baseline firewood consumption is defined at household level, monitoring households rather than individual cookstoves is methodologically appropriate for emission reduction calculations. Training and supervision by tiipaalga instructors and leader women ensure compliance with the construction protocol, quality assurance of cookstoves, and reliability of the project database</p>
	If applicable, has the reported data been	Not applicable

	cross-checked with other available data?	
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	CAR#02 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, N_{p,5}: Number of households included in the project (Units), based on days of usage of age group 4-5 during the monitoring period related to one year,

Relevant SDG Indicator	SDG 13: Climate Action										
Means of verification	Criteria/Requirements	Assessment/Observation									
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.									
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/									
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.									
	Calibration frequency /interval:	Not Applicable									
	How were the values in the monitoring report verified?	The values of the parameter are as follows: <table border="1" data-bbox="842 1825 1337 2016"> <thead> <tr> <th>VPAs</th> <th>ICS Distributed</th> </tr> </thead> <tbody> <tr> <td>VPA 1:</td> <td>-</td> </tr> <tr> <td>VPA 2:</td> <td>-</td> </tr> <tr> <td>VPA 3:</td> <td>-</td> </tr> <tr> <td>VPA 4:</td> <td>-</td> </tr> </tbody> </table>	VPAs	ICS Distributed	VPA 1:	-	VPA 2:	-	VPA 3:	-	VPA 4:
VPAs	ICS Distributed										
VPA 1:	-										
VPA 2:	-										
VPA 3:	-										
VPA 4:	-										

VPA 5:	-
VPA 6:	-
VPA 7:	-
VPA 8:	1
VPA 9:	5
VPA 10	22
Total	28

The parameter description states, 'Household in the project database for project scenario p through year i for which all baseline cookstove set(s) (comprising of several traditional three stone cookstoves for domestic use) have been replaced by project cookstove set(s)'

The above reported VPA-wise figures reported in the analysis tab are presented and consistently aggregated across VPAs 01–10, with identification of VPAs with zero or non-applicable values. The consolidated total, as reported in the spreadsheet, aligns with the sum of individual VPAs and supports traceability at VPA level. Overall, the data is assessed as complete, and efficient enough to substantiate project-level analysis and reporting. The value has been cross checked from the excel sheet titled 'S1340_VPA-1-10_MP9_Date Recente_HH_v1.0.xlsm' /47/. The values (VPAs 01–10) aggregated to a total of 28 household equivalents, enabling traceability.

For cookstoves in age group 4-5, the project applies a conservative household-level approach by considering the latest start date of use among all F3PA cookstoves constructed within each household when determining usage days for the monitoring period. The number of households (units) included is calculated based on the actual days of use during the monitoring period, normalized over one year. Partial-year usage is proportionally accounted for (e.g. six months of use equals 0.5 household equivalent), ensuring conservative and robust estimation of emission reductions.

The project addresses polygamous households by equipping each wife with the required number of F3PA cookstoves in line with local cooking practices, ensuring full replacement of all traditional three-stone cookstoves used for domestic purposes. The

		<p>number of project cookstoves constructed per household is determined by actual household needs, supporting complete baseline substitution.</p> <p>As baseline firewood consumption is defined at household level, monitoring households rather than individual cookstoves is methodologically appropriate for emission reduction calculations. Training and supervision by tiipaalga instructors and leader women ensure compliance with the construction protocol, quality assurance of cookstoves, and reliability of the project database</p>
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	CAR#02 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, DF_n: Discount factor to account for efficiency loss of project stoves, Fraction

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Not Applicable

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Not Applicable
	Monitoring equipment	Not Applicable
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	<p>The values applied is 0.99 (1%) efficiency loss per year</p> <p>The value of the parameter has been derived from the applied methodology Simplified Methodology for Efficient Cookstoves version 1.0 /9/.</p> <p>The default value for the discount factor has been considered and is in alignment with the applied methodology /9/ and registered VPA-DD /22/.</p>
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Not Applicable
	In case project participants have deviation from gold standard?	Not applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, $DF_{b, stove, 1}$: Discount factor to account for the baseline stove use in project scenario p during year 1, Percentage

Relevant SDG Indicator	SDG 13: Climate Action
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Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/. The discount factor for baseline stove use is determined using qualitative data from the usage survey and validated through direct surveyor observation. This approach is appropriate, and supports continued baseline stove use across technology age categories.
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	<p>The value of the parameter is 0%</p> <p>The analysis of the excel sheet titled "GS1340_MS_VPA1-10_MP9_analysis_v1.0.xlsx" Spreadsheet 'Analysis' /47/ indicates a discount factor of 0.0% for baseline stove use, reflecting that no meals were reported to be cooked using baseline stoves during the monitoring period. The discount factor is determined through randomly sampled usage surveys across all technology age groups, with seasonal variation explicitly considered, in line with the Monitoring Plan /22/.</p> <p>For polygamous households, the conservative approach of determining the discount factor for each cookstove set and applying the highest value at household level is assessed as appropriate. Overall, the applied methodology and the resulting value of 0.0% are considered conservative.</p>
	If applicable, has the reported data been cross-checked with other available data?	Not applicable

	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, DF_{b, stove, 2}: Discount factor to account for the baseline stove use in project scenario p during year 2, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/. The discount factor for baseline stove use is determined using qualitative data from the usage survey and validated through direct surveyor observation. This approach is appropriate and supports continued baseline stove use across technology age categories.
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	The value of the parameter is 5.41% The analysis of the excel sheet titled "GS1340_MS_VPA1-10_MP9_analysis_v1.0.xlsx" Spreadsheet 'Analysis' /14/ indicates a discount factor of 5.41% for baseline stove use, reflecting that

		<p>no meals were reported to be cooked using baseline stoves during the monitoring period. The discount factor is determined through randomly sampled usage surveys across all technology age groups, with seasonal variation explicitly considered, in line with the Monitoring Plan /22/.</p> <p>For polygamous households, the conservative approach of determining the discount factor for each cookstove set and applying the highest value at household level is assessed as appropriate. Overall, the applied methodology and the resulting value are considered conservative.</p>
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, DF_{b, stove, 3}: Discount factor to account for the baseline stove use in project scenario p during year 3, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation

Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/. The discount factor for baseline stove use is determined using qualitative data from the usage survey and validated through direct surveyor observation. This approach is appropriate and supports continued baseline stove use across technology age categories.
Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
Calibration frequency /interval:	Not Applicable
How were the values in the monitoring report verified?	<p>The value of the parameter is 0.0%</p> <p>The analysis of the excel sheet titled "GS1340_MS_VPA1-10_MP9_analysis_v1.0.xlsx" Spreadsheet 'Analysis' /14/ indicates a discount factor of 0.0% for baseline stove use, reflecting that no meals were reported to be cooked using baseline stoves during the monitoring period. The discount factor is determined through randomly sampled usage surveys across all technology age groups, with seasonal variation explicitly considered, in line with the Monitoring Plan /22/.</p> <p>For polygamous households, the conservative approach of determining the discount factor for each cookstove set and applying the highest value at household level is assessed as appropriate. Overall, the applied methodology and the resulting value of 0.0% are considered conservative.</p>
If applicable, has the reported data been cross-checked with other available data?	Not applicable

	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, DF_{b, stove, 4}: Discount factor to account for the baseline stove use in project scenario p during year 4, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/. The discount factor for baseline stove use is determined using qualitative data from the usage survey and validated through direct surveyor observation. This approach is appropriate and supports continued baseline stove use across technology age categories.
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	The value of the parameter is 2.63% The analysis of the excel sheet titled "GS1340_MS_VPA1-10_MP9_analysis_v1.0.xlsx" Spreadsheet 'Analysis' /14/ indicates a discount factor of 2.63% for baseline stove use, reflecting that

		<p>no meals were reported to be cooked using baseline stoves during the monitoring period. The discount factor is determined through randomly sampled usage surveys across all technology age groups, with seasonal variation explicitly considered, in line with the Monitoring Plan /22/.</p> <p>For polygamous households, the conservative approach of determining the discount factor for each cookstove set and applying the highest value at household level is assessed as appropriate. Overall, the applied methodology and the resulting value are considered conservative.</p>
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, DF_{b, stove, 5}: Discount factor to account for the baseline stove use in project scenario p during year 5, Percentage

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation

Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/. The discount factor for baseline stove use is determined using qualitative data from the usage survey and validated through direct surveyor observation. This approach is appropriate and supports continued baseline stove use across technology age categories.
Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.
Calibration frequency /interval:	Not Applicable
How were the values in the monitoring report verified?	The value of the parameter is 0.0% The analysis of the excel sheet titled "GS1340_MS_VPA1-10_MP9_analysis_v1.0.xlsx" Spreadsheet 'Analysis' /14/ indicates a discount factor of 0.0% for baseline stove use, reflecting that no meals were reported to be cooked using baseline stoves during the monitoring period. The discount factor is determined through randomly sampled usage surveys across all technology age groups, with seasonal variation explicitly considered, in line with the Monitoring Plan /22/. For polygamous households, the conservative approach of determining the discount factor for each cookstove set and applying the highest value at household level is assessed as appropriate. Overall, the applied methodology and the resulting value of 0.0% are considered conservative.
If applicable, has the reported data been cross-checked with other available data?	Not applicable

	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.
	In case project participants have deviation from gold standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.	

SDG 13, Number of tCO₂e reduced by the project, Ton of CO₂e

Relevant SDG Indicator	SDG 13: Climate Action																	
Means of verification	Criteria/Requirements	Assessment/Observation																
	Measuring /Reading /Recording frequency	The parameter is measured and recorded annually.																
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/36/ and VPA-DDs /22/ and the applied methodology /09/.																
	Monitoring equipment	This value is derived based on the qualitative information collected in the usage/monitoring survey.																
	Calibration frequency /interval:	Not Applicable																
	How were the values in the monitoring report verified?	The value of the parameter are as follows: <table border="1" data-bbox="826 1624 1348 2022"> <thead> <tr> <th>VPAs</th> <th>ICS Distributed</th> </tr> </thead> <tbody> <tr> <td>VPA 1:</td> <td>3,657</td> </tr> <tr> <td>VPA 2:</td> <td>1,527</td> </tr> <tr> <td>VPA 3:</td> <td>10,000 (10,690)</td> </tr> <tr> <td>VPA 4:</td> <td>5,369</td> </tr> <tr> <td>VPA 5:</td> <td>10,000 (11,459)</td> </tr> <tr> <td>VPA 6:</td> <td>10,000 (12,422)</td> </tr> <tr> <td>VPA 7:</td> <td>9,910</td> </tr> </tbody> </table>	VPAs	ICS Distributed	VPA 1:	3,657	VPA 2:	1,527	VPA 3:	10,000 (10,690)	VPA 4:	5,369	VPA 5:	10,000 (11,459)	VPA 6:	10,000 (12,422)	VPA 7:	9,910
	VPAs	ICS Distributed																
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VPA 2:	1,527																	
VPA 3:	10,000 (10,690)																	
VPA 4:	5,369																	
VPA 5:	10,000 (11,459)																	
VPA 6:	10,000 (12,422)																	
VPA 7:	9,910																	

VPA 8:	8,068
VPA 9:	10,000 (14,253)
VPA 10	9,599
Total	78,130 (86,954)

The description of parameter states, 'Number of tCO₂e reduced thanks to the implementation of the project during the corresponding monitoring period.' The parameter has been used for calculation of emission reductions.

The value of the parameter has been further confirmed from the Spreadsheet 'Results' of sheet titled GS 1340 - VPA 01-10 - ER_MP9_v2.0.xlsx /16/. The VPA-wise ER values for VPAs 01-10 are reported and aggregated to a total of 78,130 tCO₂e, with uncapped or calculated values (shown in brackets) amounting to 86,954 tCO₂e. The application of the per-VPA cap of 10,000 tCO₂e is conservatively applied where calculated values exceed the cap, while VPAs below the threshold are credited at their actual values.

If applicable, has the reported data been cross-checked with other available data?

Not applicable

Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?

The QA/QC processes were deemed to be appropriate and trustworthy. Personnel in charge of carrying out monitoring surveys and the personnel are properly trained to supervise data collection and identify any inaccuracies in reported statistics and further cross-checked from the training records /15/.

In case project participants have deviation from gold standard?

Not Applicable

Findings

No findings were raised.

Conclusion

The parameter has been monitored appropriately, in accordance with the registered monitoring plan/22/ (as per measurement methods and procedures to be applied) and applied methodology/09/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/22/.

4.7.3 Comparison of monitored parameters with previous monitoring period

Assessment Criteria	Means of Verification (MoV)																						
1. Is the table used for comparing "Values obtained in this monitoring period" against "Value obtained last monitoring period" complete in the monitoring period?	The verification team confirms that the table used for comparing the values between the previous MP and the current MP is in line with the GS MR template requirements/41/ and is complete. Furthermore, the verification team confirms that the section D.3 of MR/11/ is completed adhering with the requirements to complete the Monitoring Report as per MR Template Guide/08/.																						
2. Is an explanation for any values that have increased/ or are less conservative provided and is it justified?	The verification team confirms that the values obtained in the present MP are comparable and are justified by the CME as compared to the previous verification.																						
	<table border="1"> <thead> <tr> <th>Parameter</th> <th>Value in current MP</th> <th>Value in previous MP</th> </tr> </thead> <tbody> <tr> <td>SDG 1</td> <td>Parameter #1: 430</td> <td>Parameter #1: 452</td> </tr> <tr> <td>Parameter #1: Number of leader women (Monitrice endogène) who benefit from microcredit</td> <td>Parameter #2: 59%</td> <td>Parameter #2: 39%</td> </tr> <tr> <td>Parameter #2: Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme</td> <td>Parameter #3: 4,619,180.00 FCFA 70,404.67 €</td> <td>Parameter #3: 11,500,000 FCFA or 17,528 €</td> </tr> <tr> <td>Parameter #3: Total benefit from Income Generating activities financed through the microcredit scheme</td> <td></td> <td></td> </tr> <tr> <td>SDG 3</td> <td>Smoke level</td> <td>Smoke level</td> </tr> <tr> <td>Proportion of households</td> <td>reduction: 100%</td> <td>reduction: 100%</td> </tr> </tbody> </table>		Parameter	Value in current MP	Value in previous MP	SDG 1	Parameter #1: 430	Parameter #1: 452	Parameter #1: Number of leader women (Monitrice endogène) who benefit from microcredit	Parameter #2: 59%	Parameter #2: 39%	Parameter #2: Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme	Parameter #3: 4,619,180.00 FCFA 70,404.67 €	Parameter #3: 11,500,000 FCFA or 17,528 €	Parameter #3: Total benefit from Income Generating activities financed through the microcredit scheme			SDG 3	Smoke level	Smoke level	Proportion of households	reduction: 100%	reduction: 100%
Parameter	Value in current MP	Value in previous MP																					
SDG 1	Parameter #1: 430	Parameter #1: 452																					
Parameter #1: Number of leader women (Monitrice endogène) who benefit from microcredit	Parameter #2: 59%	Parameter #2: 39%																					
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Parameter #3: Total benefit from Income Generating activities financed through the microcredit scheme																							
SDG 3	Smoke level	Smoke level																					
Proportion of households	reduction: 100%	reduction: 100%																					

perceiving less often smoke levels, incidence of coughing, incidence of respiratory illness, incidence of itchy eyes	Incidence of coughing reduction: 100% Incidence of respiratory illness reduction: 100% Incidence of itchy eyes reduction: 99%	Incidence of coughing reduction: 100% Incidence of respiratory illness reduction: 100% Incidence of itchy eyes reduction: 100%
SDG 4 Parameter #1: Number of training initiatives for staff involved in the program Parameter #2: Number of workshops carried out for women	Parameter #1: 1 Parameter #2: 12	Parameter #1: 1 Parameter #2: 128
SDG 5 Proportion of stove users perceiving a reduced amount of time spent on wood fuel collection and/or proportion of users perceiving a reduced amount of money spent on wood fuel purchase	Wood fuel collection: 100% Wood fuel purchase: 48%	Wood fuel collection: 100% Wood fuel purchase: 100%
SDG 7 Number of F3PA efficient cookstoves disseminated	VPA 1: 1,233 VPA 2: 512 VPA 3: 3,623 VPA 4: 1,708 VPA 5: 3,774 VPA 6: 4,843 VPA 7: 3,709 VPA 8: 2,723 VPA 9: 4,296 VPA 10: 2,897 TOTAL: 29,318	VPA 1: 3,279 VPA 2: 1,397 VPA 3: 9,132 VPA 4: 4,331 VPA 5: 9,410 VPA 6: 11,801 VPA 7: 9,367 VPA 8: 5,609 VPA 9: 9,546 VPA 10: 6,885 Total: 70,757
SDG 13 VER	VPA 1: 3,657	VPA 1: 4,280

	VPA 2: 1,527	VPA 2: 1,872
	VPA 3: 10,000 (10,690)	VPA 3: 10,000 (11,928)
	VPA 4: 5,369	VPA 4: 6,566
	VPA 5: 10,000 (11,459)	VPA 5: 10,000 (11,940)
	VPA 6: 10,000 (12,422)	VPA 6: 10,000 (13,587)
	VPA 7: 9,910	VPA 7: 10,000
	VPA 8: 8,068	(11,292)
	VPA 9: 10,000 (14,253)	VPA 8: 9,817 VPA 9: 10,000
	VPA 10: 9,599	(14,630)
		VPA 10: 10,000
	Total: 78,130 (86,954)	(11,623)
		Total: 82,535 (97,535)

The verification team has reviewed the monitored parameters for the current monitoring period and compared them against the previous monitoring period. It was confirmed that no parameter has shown any significant increase or deviation in a way that would reduce conservativeness. The incremental values for SDGs such as SDG 1, SDG 4 and SDG 13 can be attributed to higher number of stove disseminations. All monitored values are in full accordance with the registered monitoring plan specifically adhering to the measurement methods, procedures, and frequency requirements outlined therein—and are compliant with the applied methodology. Monitoring results were consistently recorded in alignment with the approved frequency as defined in the monitoring plan.

Findings	No Findings were raised.
Conclusion	Based on the assessment and in line with the requirements of paragraph 5.1.1 of the GS4GG Validation and Verification Standard Version 2.0/4/, the verification team concludes that the monitoring activities have been implemented in accordance with the registered monitoring plan/22/ and the applied methodology/9/. The reported data is accurate, complete, and conservative, and the calculation of emission reductions is consistent with the Gold Standard principles/01/ of transparency and environmental integrity. Therefore, the emission reductions claimed during the monitoring period are deemed credible and verifiable.

4.7.4 Implementation of Sampling Plan

Assessment Criteria

Means of Verification (MoV)

1. Is the description of how the sampling was implemented in accordance with the sampling plan in the design certified VPA-DD?	The Project Developer implemented sampling in line with the approved VPA-DDs/22/ and the applied Gold Standard Simplified Methodology for Efficient Cookstoves - Version 1 /09/. Monitoring surveys were conducted concurrently between 19/07/2024–27/07/2024.
2. Is the sampling approach followed (simple, stratified, multi-stage, etc.) clearly explained and justified?	Yes. Simple random sampling was applied using the Randomizer tool to ensure representative sampling across the project area population/48/.
3. Were the samples randomly selected by the CME and are representative of the population?	Yes, 175 households were randomly selected using a representative sampling method consistent with the methodology. The PD has used Research Randomizer/48/ to select the sample for monitoring survey.
4. Is the sample size clearly explained and justified (especially when the methodology applied indicates minimum sample size)?	Yes. The sample size exceeds the minimum sample size required under the GS guidelines/01/ for a population over 1,000 (i.e., minimum 100). Group size >1,000: Minimum sample size 100 As per the applied methodology, no specific confidence precision had to be ensured by the PD for meeting the annual/biennial monitoring criteria.
5. Are emission reduction spreadsheets provided with full set of traceable information?	The verification team has verified the ER calculation spreadsheets /12/ with the monitored data. All parameters of interest are included in the ER spreadsheet for the VPA. These were checked for the input values as well as formula applied and were found consistent. Thus, the verification team confirms that in all cases the reliability has been demonstrated, and the results are reliable.
6. Is data collection traceable and ensures data integrity?	Yes. Trained field staff collected data digitally, and QA/QC procedures were implemented throughout the data cycle.
7. Are the confidence/precision levels met (including traceable analysis)?	As per the methodology no specific confidence precision level has to be maintained.
Findings	No findings were raised.
Conclusion	The sampling plan was appropriately implemented in line with the methodology and the registered monitoring plan. The sample selection, size, data traceability, and QA/QC processes were verified and deemed sufficient.

4.8 CALCULATION OF SDG PARAMETERS

<p>Means Verification of</p>	<p>In accordance with Paragraph 4.1.1 of the Gold Standard Principles and Requirements /01/, all projects seeking Gold Standard certification must contribute to the overarching Vision and Mission of Gold Standard, specifically by adhering to the outlined Eligibility Principles and Requirements.</p> <p>As stated in Paragraph 4.1.2(b) of the same document/01/, projects are required to demonstrate a proposed contribution to the Sustainable Development Goals (SDGs), which must include an impact on SDG 13 (Climate Action), in addition to at least two other SDGs.</p> <p>The CME has opted to apply under the United Nations Sustainable Development Goals framework. The assessment of the contribution of the VPA towards the SDGs has been detailed in Section B.6 of the VPA-DD /22/. The project is expected to contribute to six SDGs: SDG 1 (No Poverty), SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 7 (Affordable and Clean Energy), and SDG 13 (Climate Action).</p> <p>The verification team confirms that the selected SDGs are consistent with the requirements of the Gold Standard Principles and Requirements/01/ and are relevant and applicable to the PoA and the VPA. The monitoring procedures for each selected SDG have been clearly outlined in Section E of the Monitoring Report/11/.</p>								
<table border="1"> <thead> <tr> <th data-bbox="448 981 663 1014">SDGs</th> <th data-bbox="663 981 1062 1014">SDG Impact</th> <th data-bbox="1062 981 1366 1014">Value and Unit</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 1014 663 1568">SDG 13</td> <td data-bbox="663 1014 1062 1568">Number of tCO2e reduced by the project</td> <td data-bbox="1062 1014 1366 1568"> VPA 1: 3,657 VPA 2: 1,527 VPA 3: 10,000 (10,690) VPA 4: 5,369 VPA 5: 10,000 (11,459) VPA 6: 10,000 (12,422) VPA 7: 9,910 VPA 8: 8,068 VPA 9: 10,000 (14,253) VPA 10: 9,599 Total: 78,130 (86,954) VERs </td> </tr> <tr> <td data-bbox="448 1568 663 2022">SDG 1</td> <td data-bbox="663 1568 1062 2022"> Parameter #1: Number of leader women (Monitrice endogène) who benefit from microcredit Parameter #2: Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme </td> <td data-bbox="1062 1568 1366 2022"> Parameter #1: 430 Persons Parameter #2: 59% (Percentage) Parameter #3: 4,619,180.00 FCFA 70,404.67 € </td> </tr> </tbody> </table>	SDGs	SDG Impact	Value and Unit	SDG 13	Number of tCO2e reduced by the project	VPA 1: 3,657 VPA 2: 1,527 VPA 3: 10,000 (10,690) VPA 4: 5,369 VPA 5: 10,000 (11,459) VPA 6: 10,000 (12,422) VPA 7: 9,910 VPA 8: 8,068 VPA 9: 10,000 (14,253) VPA 10: 9,599 Total: 78,130 (86,954) VERs	SDG 1	Parameter #1: Number of leader women (Monitrice endogène) who benefit from microcredit Parameter #2: Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme	Parameter #1: 430 Persons Parameter #2: 59% (Percentage) Parameter #3: 4,619,180.00 FCFA 70,404.67 €
SDGs	SDG Impact	Value and Unit							
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SDG 1	Parameter #1: Number of leader women (Monitrice endogène) who benefit from microcredit Parameter #2: Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme	Parameter #1: 430 Persons Parameter #2: 59% (Percentage) Parameter #3: 4,619,180.00 FCFA 70,404.67 €							

	Parameter #3: Total benefit from Income Generating activities financed through the microcredit scheme	
SDG 3	Proportion of households perceiving: -Smoke level reduction -Incidence of coughing reduction -Incidence of respiratory illness reduction -Incidence of itchy eyes reduction	100% 100% 100% 99% (Unit: Percentage)
SDG 4	Parameter #1: Number of training initiatives for staff involved in the program Parameter #2: Number of workshops carried out for women	Parameter #1: 1 Parameter #2: 197 Units
SDG 5	Proportion of stove users perceiving the reduced amount of time spent on wood fuel collection and/or proportion of users perceiving a reduced amount of money spent on wood fuel purchase	Wood fuel collection: 100% Wood fuel purchase: 48% (Unit: Percentage)
SDG 7	Number of F3PA efficient cookstoves disseminated	VPA 1: 1,233 VPA 2: 512 VPA 3: 3,623 VPA 4: 1,708 VPA 5: 3,774 VPA 6: 4,843 VPA 7: 3,709 VPA 8: 2,723 VPA 9: 4,296 VPA 10: 2,897 TOTAL : 29,318 Unit: ICS Units

Findings No findings were raised.

Conclusion Based on the documentation review the verification team can confirm that Project Activity is likely to contribute to the six United Nations Sustainable Development Goals and would have a positive impact.

4.8.1 Calculation of baseline value or estimation of baseline situation of each SDG Impact

Assessment Criteria	Means of Verification (MoV)
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1- SDG-13: Climate Action

The equations used for evaluating the emissions in the baseline scenario were found to be consistent with the design certified PoA-DD/01/, VPA DD/02/ and the applied methodology SMEC, version 3/09/.

The methodology directly provides the following equation for emission reductions, without separate baseline, project or leakage emission reduction equations.

$$ER_y = \sum_{0 \text{ to } 1}^{x \text{ to } y} N_{p,y} * P_y * U_{p,y} * (f_{NRB,y} * EF_{b,fuel,CO2} + EF_{b,fuel,nonCO2}) * (1 - DF_{b,Stove,y})$$

Where,

Are the calculations of each estimated SDG baseline value provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.

ER_y	Emission reductions for project activity in year y (GSVER/yr)
$N_{p,y}$	Number of project stoves of each age group operational in the year y
$U_{p,y}$	Usage rate for project stoves in year y, based on adoption rate and drop-off rate revealed by usage surveys (fraction)
P_y	Quantity of baseline fuel that is saved in the year y (tons per household in year y)
$f_{NRB,y}$	Fraction of biomass that can be established as nonrenewable biomass (fraction %)
$NCV_{b,fuel}$	Net calorific value of the fuel that is substituted or reduced (IPCC default for wood fuel, 0.0156 TJ/ton)
$ER_{b,fuel,CO2}$	CO2 emission factor of baseline fuel that is substituted or reduced. (tCO2/ton of fuel)
$ER_{b,fuel,nonCO2}$	Non-CO2 emission factor of baseline fuel that is substituted or reduced. (tCO2/ton of fuel)
LE_y	Leakage for project scenario p in year y (tCO2e/yr)
$DF_{b,Stove,y}$	Usage of baseline stove during the year y (fraction) in the project scenario

The methodology directly provides the following equation for calculating the Quantity of Baseline fuel saved(P_y) which is estimated for each project stove type individually as follows:

$$P_y = B_{b,y} * (1 - \eta_b / \eta_{p,y})$$

Where,

P_y	Quantity of baseline fuel saved in the year y (tons per household in year y)
$B_{b,y}$	Quantity of baseline fuel consumed in baseline scenario during year y (tons per household per year)
η_b	Efficiency of the baseline stove being replaced (fraction)
$\eta_{p,y}$	Efficiency of project stove in year y (fraction)

As the baseline scenario assumes no adoption of Improved Cookstoves and continued use of traditional three-stone cookstoves by beneficiaries, the emission reductions in the baseline are considered to be zero GSVERs.

SDG-1: No poverty

In the baseline scenario, no improved cookstoves are implemented, making the baseline value of number of households that have access to ICS in the baseline to be zero. The assessment team has reviewed the baseline survey sheet/27/ along with the Project Baseline Report/27/ to verify all the 175 households who were selected at random for the baseline survey answered the same. Thus, the choice of 0 (zero) Improved cookstoves in the baseline estimate is deemed appropriate by the assessment team.

SDG-3: Good health and well being

The baseline scenario reflects a situation in which no Improved Cookstoves were deployed to beneficiary households. Consequently, it is estimated that 100% of the households experienced pollution-related health inconveniences, such as elevated smoke exposure, eye irritation, and respiratory issues. The implementation of the project activity, through the introduction of ICS units, contributes to improved indoor air quality and reduced emissions.

The validation team reviewed the baseline survey data/27/, which included responses from 175 beneficiaries. All respondents confirmed experiencing health issues attributable to indoor air pollution in the absence of ICS.

These findings were further corroborated during the on-site audit/32/, where interviews with selected beneficiaries confirmed the pre-project conditions. Based on this evidence, the assessment team considers the assumption of 0% of households experiencing fewer health issues in the baseline scenario to be reasonable and appropriate.

SDG-4: Quality Education

In the baseline scenario, it is estimated that none of the local people have received training on skill development. Skill development and capacity building is a result of the implementation of the project activity. The local people are provided with training by the CME as a part of the project.

	<p>SDG-5: Achieve gender equality and empower all women and girls</p> <p>In the baseline scenario, there were no time savings, and the value is estimated to be zero. Majority of the women were spending a proportion of their time in collection of firewood which has been verified from the baseline survey data/27/. After the implementation of the project activity, 100% of the users reported in time saving in fuel-collection/cooking.</p> <p>SDG-7: Affordable and clean energy</p> <p>The baseline scenario reflects a situation in which no Improved Cookstoves were deployed to beneficiary households. The households were using the traditional three stone fire cookstoves. Thus, the value of 0 as total number of households with provided access to clean cookstove device is deemed suitable by the assessment team.</p>
Findings	CAR#01 was raised and resolved.
Conclusion	<p>The assessment team verified that:</p> <p>a) A complete set of data for the monitoring period was available, and the verification of each monitoring parameter is elaborated under Section 4.7.2 of this report. The complete monitoring data is also presented in the corresponding ER calculations sheet /12/ of final Monitoring Report /11/</p> <p>b) The information provided in the monitoring report was cross-checked with other sources, wherever appropriate and available, and such information is also included under Section 4.7.2 of this report.</p> <p>c) The calculations of baseline emissions as presented in the corresponding ER calculations sheet /12/ of final Monitoring Report /11/ were checked and found to be consistent with the formulae and methods described in the monitoring plan of VPA DD/22/ and the applied methodology/9/.</p> <p>d) All assumptions used in the emission calculations were found appropriate and therefore justified.</p> <p>e) Appropriate emission factors, IPCC default factors and other reference values have been correctly applied. This has also been elaborated under Section 4.7.2 of this report.</p> <p>f) No standardized baseline was prescribed in the registered VPA DD /22/.</p>

4.8.2 Calculation of project value or estimation of project situation of each SDG Impact

Assessment Criteria	Means of Verification (MoV)
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a) SDG-13: Climate Action:

The transparent ex-post calculations of the outcomes of SDG 13 (i.e., CO2e reductions) are provided in a separate excel spreadsheet uploaded to GS registry for the performance certification review.

The applied methodology/9/ directly provides the following equation for emission reductions, without separate baseline, project or leakage emission reduction equations.

According to the methodology SMEC, version 3, emission reductions shall be calculated as:

$$ER_y = \sum_{0 \text{ to } 1}^{x \text{ to } y} N_{p,y} * P_y * U_{p,y} * (f_{NRB,y} * EF_{b,fuel,CO2} + EF_{b,fuel,nonCO2}) * (1 - DF_{b,Stove,y})$$

Where,

Are the calculations of each achieved SDG project value provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.

<i>ER_y</i>	Emission reductions for project activity in year y (GSVER/yr)
<i>N_{p,y}</i>	Number of project stoves of each age group operational in the year y
<i>U_{p,y}</i>	Usage rate for project stoves in year y, based on adoption rate and drop-off rate revealed by usage surveys (fraction)
<i>P_y</i>	Quantity of baseline fuel that is saved in the year y (tons per household in year y)
<i>f_{NRB,y}</i>	Fraction of biomass that can be established as nonrenewable biomass (fraction %)
<i>Y</i>	Year of crediting period
<i>EF_{b,fuel,CO2}</i>	CO2 emission factor of baseline fuel that is substituted or reduced. (tCO2/ton of fuel)
<i>EF_{b,fuel,nonCO2}</i>	Non-CO2 emission factor of baseline fuel that is substituted or reduced. (tCO2/ton of fuel)
<i>X</i>	y-1
<i>DF_{b,Stove,y}</i>	Usage of baseline stove during the year y (fraction) in the project scenario

The methodology directly provides the following equation for calculating the Quantity of Baseline fuel saved(P_y) which is estimated for each project stove type individually as follows:

$$P_y = B_{b,y} \times (1 - \eta_b/\eta_{p,y})$$

Where,

P_y	Quantity of baseline fuel saved in the year y (tons per household in year y)
$B_{b,y}$	Quantity of baseline fuel consumed in baseline scenario during year y (tons per household per year)
η_b	Efficiency of the baseline cookstove being replaced (fraction). A default value of 10% shall be used if the replaced cookstove is a three stone fire, or a conventional device without a grate or a chimney i.e. with no improved combustion air supply or flue gas ventilation
$\eta_{p,y}$	Efficiency of project stove in year y (fraction)
y	Year of the crediting period

Results from this monitoring period shows that during this MP, the project has achieved 78,130 GSVER emission reductions.

SDG-1: No Poverty

The monitoring of SDG 1 has been made through a quantitative evaluation of the total number of ICS distributed/ installed under the project scenario during the usage/monitoring survey (either site visits or telephone surveys) to check on the proportion of population of women leaders which came to 430, the proportion of leader women participating to microcredit scheme which make benefits from income generating activities financed through the microcredit scheme at 59% and total benefit from Income Generating activities financed through the microcredit scheme which comes to 4,619,180.00 FCFA or 70,404.67 which comes to 4,619,180.00 FCFA or 70,404.67 €.

SDG-3: Good health and well being

The monitoring of SDG 3 was conducted through a qualitative evaluation of a representative sample of households during the usage survey, including physical site visits to assess pollution-related inconveniences such as smoke levels, itchy eyes, and breathing difficulties in the project scenario compared to the baseline. Results indicate that 100% of respondents perceive smoke level reduction, incidence of coughing reduction, incidence of respiratory illness

reduction and 99% respondents stating reduction in incidence of itchy eye reduction. During the onsite assessment, the VVB further validated these findings through household visits, interviewing beneficiaries to confirm changes in respiratory symptoms, eye irritation, coughing frequency, and other self-reported indicators of exposure to indoor air pollution. These interactions were cross-checked against the monitoring dataset, and households were verified through physical observation of stove installation, evidence of recent use, and confirmation of unique identifiers. The VVB also assessed contextual factors, such as stove stacking, ventilation, and frequency of use, that influence actual exposure levels, and reviewed the raw monitoring database to ensure consistency between aggregated results, field observations, and the sampling methodology. Based on this combined review, the VVB concludes that the monitored results for the SDG 3 health indicator are consistent, evidence-based, and accurately reflect the health outcomes observed among beneficiary households.

SDG-4: Quality Education

The monitoring of SDG 4 has been conducted through a qualitative assessment of the number of local individuals who received skill development training facilitated by the CME under the project scenario. The assessment team reviewed the Training Program Attendance List /15/ provided by the CME and confirmed that one individual participated in training activities and number of workshops carried out for women were 12. Thus, the choice of value of 8 as number of people provided skill development training is deemed suitable by the assessment team.

SDG-5: Achieve gender equality and empower all women and girls

The monitoring of SDG 5 has been made through a qualitative evaluation of the percentage of users reporting time-savings in fuel collection/cooking in the project scenario during the usage/monitoring survey/06/ along with verified during the on-site audit/07/ to check the proportion of population spending long hours in collecting firewood. The percentage achieved during the project scenario has been calculated as 100% for wood fuel collection and 48% for wood fuel purchase. Thus, the choice of percentage of users reporting time-saving in fuel collection/cooking after shifting to ICS.

SDG-7: Affordable and clean energy

The monitoring of SDG 7 has been made through a qualitative evaluation of the number of households reporting an operational ICS in the project scenario during the usage/monitoring survey/06/ along with verified during the on-site audit/07/ to check the proportion of population with primary reliance on clean fuels and technology. The

	number achieved during the project is 29,318. The assessment team reviewed the distribution database/17/ to verify the same value and finds the choice of value considered by CME for SDG 07 as suitable and appropriate.
Findings	No findings were raised
Conclusion	<p>The assessment team verified that:</p> <p>a) A complete set of data for the monitoring period was available, and the verification of each monitoring parameter is elaborated under Section 4.7.2 of this report. The complete monitoring data is also presented in the corresponding ER calculations sheet /12/ of final Monitoring Report /11/.</p> <p>b) The information provided in the monitoring report was cross-checked with other sources, wherever appropriate and available, and such information is also included under Section 4.7.2 of this report.</p> <p>c) The calculations of baseline emissions as presented in the corresponding ER calculations sheet /12/ of final Monitoring Report /04/ were checked and found to be consistent with the formulae and methods described in the monitoring plan of VPA DD/22/ and the applied methodology/09/.</p> <p>d) All assumptions used in the emission calculations were found appropriate and therefore justified.</p> <p>e) Appropriate emission factors, IPCC default factors and other reference values have been correctly applied. This has also been elaborated under Section 4.7.2 of this report.</p> <p>f) No standardized baseline was prescribed in the registered VPA DD /22/.</p>

4.8.3 Calculation of Leakage

Means of verification	<p>As per paragraph 3.9.2 of applied methodology/05/: "The Programme of Activities (PoA) applying this methodology shall apply the adjustment factor of 0.95 to emission reductions to account for approximate leakage emissions for each VPA. In this case, the term "$-\sum LEy$" in equation 1, changes to "$\times 0.95$"."</p> <p>Equation (1) of the applied methodology relates to emission reductions (ERy) achieved from the implementation of project cookstoves. Therefore, the CME has applied factor of 0.95 to the achieved emission reductions for the 9th Monitoring period, which the verification team finds it to be suitable.</p>
Findings	No findings were raised.
Conclusion	The formula and approach used to calculate leakage emission was found to be in compliance with the applied methodology and revised approved PoA-DD/1/ and VPA-DD/22/.

4.8.4 Calculation of net benefits or direct calculation for each SDG Impact

Means of verification	SDGs Targeted	SDG Impact	Baseline estimate	Project estimate	Net benefit
	13	Number of tCO2e reduced by the project	NA	NA	VPA 1: 3,657 VPA 2: 1,527 VPA 3: 10,000 (10,690) VPA 4: 5,369 VPA 5: 10,000 (11,459) VPA 6: 10,000 (12,422) VPA 7: 9,910 VPA 8: 8,068 VPA 9: 10,000 (14,253) VPA 10: 9,599 Total : 78,130(86,954)
	1	<p>Parameter #1: Number of leader women (Monitrice endogène) who benefit from microcredit</p> <p>Parameter #2: Proportion of leader women (Monitrice endogène) participating to microcredit scheme which make benefits from Income Generating Activities financed through the microcredit scheme</p> <p>Parameter #3: Total benefit from Income</p>	NA	NA	Parameter #1: 430 Parameter #2: 59% Parameter #3: 4,619,180.00 FCFA 70,404.67 €

	Generating activities financed through the microcredit scheme			
3	Proportion of households perceiving: Smoke level reduction Incidence of coughing reduction Incidence of respiratory illness reduction Incidence of itchy eyes reduction	NA	NA	100% 100% 100% 99%
4	Parameter #1: Number of training initiatives for staff involved in the program Parameter #2: Number of workshops carried out for women	NA	NA	Parameter #1: 1 Parameter #2: 197
5	Proportion of stove users perceiving a reduced amount of time spent on wood fuel collection and/or proportion of users perceiving a reduced amount of money spent on wood fuel purchase	NA	NA	Wood fuel collection: 100% Wood fuel purchase: 48%
7	Number of F3PA efficient cookstoves disseminated	NA	NA	VPA 1: 1,233 VPA 2: 512 VPA 3: 3,623 VPA 4: 1,708 VPA 5: 3,774

					VPA 6: 4,843 VPA 7: 3,709 VPA 8: 2,723 VPA 9: 4,296 VPA 10: 2,897 TOTAL: 29,318
	<p>The calculation methods applied for all the SDG impacts were checked with the registered PoA-DD/36/ and VPA-DD/22/. The assessment team confirms that the stated figures were checked and found acceptable.</p>				
Findings	No findings raised.				
Conclusion	<p>The assessment team confirms that.</p> <ol style="list-style-type: none"> a) The complete data was available and is duly reported. b) As indicated above, the description regarding cross-check of reported data is included under respective parameters (refer Section 4.7.2 of this report). c) Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals, project emissions and leakage emissions were followed. d) Appropriate emission factors, IPCC default factors and other reference values were correctly applied. e) The total number of VERs achieved during the current monitoring period is 78,130 GSVERs. 				

4.8.5 Comparison of actual SDG Impacts with estimates in approved VPA-DD

Means of verification	SDGs	SDG Impact	Values estimated in ex ante calculation of approved PoA-DD for this monitoring period	Actual values achieved during this monitoring period
	Targeted			
	13	Climate Action	VPA 1: 9,380 VER VPA 2: 9,380 VER VPA 3: 9,380 VER VPA 4: 9,380 VER VPA 5: 9,380 VER VPA 6: 9,380 VER VPA 7: 9,380 VER VPA 8: 9,380 VER VPA 9: 9,380 VER VPA10: 9,380 VER Total: 93,800VER	VPA 1: 3,657 VPA 2: 1,527 VPA 3: 10,000 (10,690) VPA 4: 5,369 VPA 5: 10,000 (11,459) VPA 6: 10,000 (12,422) VPA 7: 9,910 VPA 8: 8,068 VPA 9: 10,000 (14,253) VPA 10: 9,599 Total: 78,130 (86,954)
	<p>A review of the VPA DD and ER calculation spreadsheets indicated that an estimated reduction of 93,800 tCO₂e was expected during the current monitoring period.</p> <p>However, monitoring data shows that the actual emission reductions achieved so far are 78,130 tCO₂e. The value obtained is lesser than the estimated value.</p>			
Findings	No findings were raised.			
Conclusion	The actual emission reductions achieved in the current monitoring period for the VPA are lower than the estimated emission reductions in the VPA-DD/2/. Therefore, it has been accepted by the verification team.			

4.8.6 Remarks on increase in achieved SDG Impacts from estimated value in approved VPA-DD

Means of verification	As verified and evident from the Monitoring Report /11/ and corresponding ER calculations sheet /12/, the actual emission reductions achieved for project stove for the VPA 3,5,6,7, and 9 were more than the estimated ERs in the VPA-DD/02/ due to the increase in the households covered, which was more than the estimated 3,000 households. Hence the ERs were more for the VPA's 3,5,6,7, and 9 during the current monitoring period. However, for VPA 10, the households covered are less than the estimated 3,000 even then the ER's achieved are slightly higher than the estimated ERs in the VPA-DDs due to the high usage rate of 88% for VPA 10 households and a low DF _b .
Findings	No findings were raised.
Conclusion	Considering there is both increase and decrease in ERs no further justification was sought. The quantitative details of actual values of achieved ERs for the VPA and value estimated in the VPA-DD/22/ is presented in the above table.

4.9 SAFEGUARDING PRINCIPLES REPORTING

Assessment Criteria	Means of Verification (MoV)
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<p>1. Has information on the implementation of improvements to proposed mitigation measures been included?</p>	<p>The verification team has reviewed Section D and Appendix 1 of the VPA-DDs/22/, as well as Section F of the Monitoring Report /11/ and confirms that no specific safeguarding principles were identified for monitoring under the VPA. Nonetheless, as part of the audit/32/, the verification team conducted interviews with the CME to assess the implementation of various safeguard aspects. These included employment rights, community participation, and the broader economic, social, and environmental impacts on the local community. Based on the outcomes of these interviews and the review of relevant documentation, the verification team concludes that the project implementation remains consistent with the justifications provided in the safeguarding assessment sections of the MR/11/ and VPA-DD/22/. Therefore, following a comprehensive assessment of all relevant parameters, the verification team confirms that the project activity has been implemented in full compliance with the applicable safeguard assessment criteria.</p>
<p>2. Is information on monitoring and reporting on any key indicators identified, including against pre-set values?</p>	<p>Not Applicable, as no Safeguarding Principles have been identified by the CME as verified from the latest approved VPA-DDs/22/.</p>
<p>3. Is information on any assessment questions answered 'Potentially' or where requirements call for regular re-assessment included and is it appropriate?</p>	<p>Not applicable</p>
<p>Findings</p>	<p>No findings were raised.</p>
<p>Conclusion</p>	<p>In conclusion, the verification team confirms that the project is effectively implementing the VPA within the confines of the safeguards as per the Principles and Requirements v.2.1/01/ and the Safeguarding Principles and Requirements v.2.1/03/. The documented evidence and interviews and audit observations affirm that the project is meeting its environmental and social responsibilities.</p>

4.10 STAKEHOLDER INPUTS AND LEGAL DISPUTES

<p>Means of verification</p>	<p>The CME conducted the physical Local Stakeholder Consultation (LSC) meeting on 13/11/2012 physically while the design consultation was held between 23/01/2013 to 22/03/2013/16/51/. The date of the meeting has been verified through the Stakeholder Consultation Report/51/ and cross-referenced with the LSC Invitation Email/51/. The summary of comments received during the meeting is comprehensive,</p>
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	<p>and the CME has appropriately addressed all queries and concerns raised, incorporating stakeholder feedback effectively.</p> <p>In addition, the CME invited all LSC participants, as well as those originally invited and other relevant stakeholders—including policymakers and representatives from NGOs active in the project region—for further input. A variety of invitation methods were employed, including personal invitations, email, and SMS.</p> <p>All feedback received during the Stakeholder Feedback Round (SFR) has been documented in the LSC Report/51/. Following a review of the report, the assessment team confirms that the CME has adequately addressed all SFR comments. Moreover, based on stakeholder interviews, the assessment team confirms the existence of an effective and accessible continuous consultation and grievance mechanism, allowing stakeholders to engage with the CME as needed. This mechanism is deemed appropriate and acceptable by the assessment team.</p> <p>No legal disputes have been indicated by the CME during the interviews. The CME has added a declaration/43/ in the monitoring report indicating that no legal contest has arisen during the current monitoring period.</p>
Findings	No findings were raised
Conclusion	<p>The assessment team confirms that the grievance mechanism reported in MR/03/ is complete. In the opinion of the team, the local stakeholder consultation process was adequately conducted by the CME. Team also confirms that all the comments received are transparently taken care by the CME and appropriately answered.</p> <p>Therefore, the team confirms that the LSC process performed for the project activity fulfils the requirements as stipulated in GS4GG Stakeholder consultation and engagement Guidelines /43/.</p>

PART V – INTERNAL QUALITY CONTROL

The verification report that is prepared by the assessment team is reviewed by an independent technical review team (one or more members) to confirm if the internal procedures established and implemented by Earthood were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable GS4GG requirements. The technical review team is collectively required to possess technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of the technical review team are independent of the verification team.

During the technical review process, additional findings may be identified, or the closed-out findings may be opened, which needs to be satisfactorily resolved before the request for issuance is submitted to Gold Standard. The independent technical reviewer may either approve the report as such or reject/return the same in such case providing the comments/findings/issues that need to be resolved by the verification team. The decision taken by the Technical Reviewer is final and is authorized on behalf of Earthood Services Limited.

PART VI – VERIFICATION OPINION AND REPORT

Earthood Services Limited (Earthood), contracted by, has performed the independent verification of the emission reductions for the project “GS1340 Efficient cookstoves in Burkina Faso” for the

monitoring period 01/01/2023 to 31/12/2023 (both dates inclusive), as reported in the Monitoring Report, Version 7.0 dated 09/02/2026. Association tiipaalga is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. Earthood commenced the verification against the baseline and monitoring methodology "Simplified Methodology for Clean and Efficient Cookstoves Version. 3.0", the monitoring plan contained in the VPA-DD and Monitoring Report Version 7.0 dated 09/02/2026.

VVB's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. Earthood planned and performed the verification by obtaining evidence and other information and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

			Amount Achieved
No. VPA	Start Dates	End Dates	VERs
VPA 1	01/01/2023	31/12/2023	3,657
VPA 2	01/01/2023	31/12/2023	1,527
VPA 3	01/01/2023	31/12/2023	10,000 (10,690)
VPA 4	01/01/2023	31/12/2023	5,369
VPA 5	01/01/2023	31/12/2023	10,000 (11,459)
VPA 6	01/01/2023	31/12/2023	10,000 (12,422)
VPA 7	01/01/2023	31/12/2023	9,910
VPA 8	01/01/2023	31/12/2023	8,068
VPA 9	01/01/2023	31/12/2023	10,000 (14,253)
VPA 10	01/01/2023	31/12/2023	9,599
TOTAL			78,130 (86,954)

APPENDIX 1: ABBREVIATIONS

Abbreviations	Full texts
AQL	Acceptable Quality Level
CAR	Corrective Action Request
CDM PS	Clean Development Mechanism Project Standard
GS VVS	Gold Standard Validation and Verification Standard
CH4	Methane
CL	Clarification Request
CME	Coordinating and Managing Entity
CMP	Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol
CO2	Carbon dioxide
COVID	Corona Virus Disease
COV	Coefficient of Variance
CPA	Component Project Activity
CP	Crediting period
DNA	Designated National Authority
EB	Executive Board
ER	Emission Reductions
ESL	Earthood Services Limited
FAR	Forward Action Request
FCFA	Franc de la Communauté Financière d'Afrique
GHG	Greenhouse Gas(es)
GS4GG	Gold Standard for Global Goals
GPS	Geographical Positioning System
HH	Household
ICS	Improved Cook Stoves
ID	Identity
IR	Internal Resource
IPCC	Intergovernmental Panel on Climate Change
Kg	kilogram
KPT	Kitchen Performance Test
MR	Monitoring Report
NCV	Net Calorific Value
PDD	Project Design Document
PoA	Programme of Activities
QA/QC	Quality Assurance/ Quality Control
RMP	Registered monitoring plan
OSV	Onsite Visit
TA	Technical Area (with in Sectoral Scope)
TR	Technical Review/er
TJ	Terra Joule

VCR	Verification and Certification report
VER	Verified Emission Reduction
VVS	Validation and Verification Standard
UQL	Unacceptable Quality Level
VPA/VPA-DD	VPA is for 'Verified Project Activity' (whereas DD stands for Design Document)
VVB	Validation and Verification Body
UNFCCC	United Nation Framework convention on Climate change

APPENDIX 2: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

Competence Statement			
Name	Rahul Dev Gautam		
Education	B.Tech in Civil Engineering M.Tech in Environmental Engineering		
Experience	2.5 + Years		
Field	Civil Engineering		
Approved Roles			
Team Leader	YES (VM)		
Validator	YES (VM)		
Verifier	YES (VM)		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES (VM)		
TA Expert (X.X)	Yes (TA 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	07/01/2026
Approved by	Deepika Mahala (Technical Manager)	Date	07/01/2026

Competence Statement	
Name	Neharika Chandanani
Education	M.Sc Energy Systems B.Sc (Physics, chemistry, mathematics)
Experience	1+ Years
Field	Climate Change
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES

Methodology Expert	NO		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 3.1)		
Trainee	NO		
Reviewed by	Shifali Guleria, (Quality Manager)	Date	04/12/2025
Approved by	Deepika Mahala, (Technical Manager)	Date	04/12/2025

Competence Statement			
Name	Sukanya Phukan		
Education	M.Sc (Environmental Science and Technology) B.Sc (Zoology)		
Experience	2+ year		
Field	Environment Science		
Approved Roles			
Team Leader	YES (VM only)		
Validator	YES (VM only)		
Verifier	YES (VM only)		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert (X.X)	YES (VM TA 1.2, 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	26/08/2024
Approved by	Deepika Mahala (Technical Manager)	Date	26/08/2024

APPENDIX 3: DOCUMENTS/EVIDENCE REVIEWED OR REFERENCED

S.no	Author	Title	Reference to the Document	Nature of the Document	Provider
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1.	Gold Standard	Principles and Requirements	https://globalgoals.goldstandard.org/101-par-principles-requirements/ version: 2.1 Dated: 31/01/2025	External	Others
2.	Gold Standard	Stakeholder consultation and engagement requirements	https://globalgoals.goldstandard.org/102-par-stakeholder-consultation-requirements/ Version: 2.1 Dated: 14/06/2022	External	Others
3.	Gold Standard	Safeguarding principles & requirements	https://globalgoals.goldstandard.org/103-par-safeguarding-principles-requirements/ Version: 2.1 Dated: 29/06/2023	External	Others
4.	Gold Standard	Validation and verification standard	https://globalgoals.goldstandard.org/113-par-validation-and-verification-standard/ Version: 2.0 Dated: 12/11/2024	External	Others
5.	Gold Standard	Site visit and remote audit requirements and procedures	https://globalgoals.goldstandard.org/112-par-site-visit-and-remote-audit-requirements-and-procedures/ Version: 2.0 Dated: 30/05/2023	External	Others
6.	Gold Standard	Community services activity requirements	https://globalgoals.goldstandard.org/201-ar-community-services-activity-requirements/ Version: 1.2 Dated: October 2019	External	Others

7.	Gold Standard	GHG Emission Reductions & Sequestration Product Requirements	https://globalgoals.org/501-pr-ghg-emissions-reductions-sequestration/ Version: 3.1 Dated: 24/04/2025	External	Others
8.	Gold Standard	Monitoring Report Template Guide	https://globalgoals.org/goldstandard.org/standards/TGuide-PerfCert_V1.2-Monitoring-Report.pdf Version 1.2 Dated: 25/05/2025	External	Others
9.	Gold Standard	Gold Standard Simplified Methodology for Efficient Cookstoves	https://globalgoals.org/429-ee-sws-emission-reductions-from-safe-drinking-water-supply/ Version: 1.0 Dated: 14/06/2017	External	Others
10.	UNFCCC	Standard for Sampling and Surveys for CDM project activities and programmes of activities	https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20210531160756223/Meth_Stan05.pdf Version: 9.0	External	Others
11.	Project Developer	Monitoring Report (Final)	Version: 7 Dated: 09/02/2026	Internal	CME
12.	Project Developer	ER Sheet	Version: 4.0	Internal	CME
13.	Project Developer	SDG Impact Tool (VPA 1-10)	Last accessed on 09/2/2026	Internal	CME
14.	Project Developer	Monitoring Survey	GS1340_MS_VPA1-10_MP9_analysis_v2.0	Internal	CME
15.	Project Developer	Training Report	05-BAM-Verif-2024-Rapport de formation des agnet.e.s de collecte English Dated: July 2024	Internal	CME

16.	Project Developer	Micro Credit Report	Dated: October 2024	Internal	CME
17.	Project Developer	Agreement between CME and VPA Implementer	-	Internal	CME
18.	Project Developer	Distribution Database	-	Internal	CME
19.	External	Google maps-Latlong.net	Last assessed on 08/01/2026	External	Others
20.	Project Developer	Acko Software Screenshots	-	Internal	CME
21.	Project Developer	Grievance Logbook	Logbook 2023 & 2024	Internal	CME
22.	Project Developer	Registered VPA-DDs (VPA 1-10)_	Version: VPA01: v10 VPA02: v7.0 VPA 03: v7 VPA 04: v7 VPA 05: v7 VPA 06: v5 VPA 07: v5 VPA 08: v5 VPA 09: v5 VPA 10: v4 Dated: 28/05/2020	Internal	CME
23.	WEB	GS registry and other carbon registries (Verra, GCC, UNFCCC-CDM, ACR, ICR etc)	Last assessed on 08/01/2026	External	Others
24.	Project Developer	Certification Letter (Consumption Test)	Certification_Letter_Frederic_de_Lacoste.pdf	Internal	CME
25.	Project Developer	KML File	-	Internal	CME
26.					
27.	Project Developer	Baseline Survey sheet	-	Internal	CME
28.	Project Developer	Deviation Request-58	Dated: 10/03/2025	Internal	Others
29.	Project Developer	Manufacturer specifications	-	Internal	CME
30.	Project Developer	No ODA Declaration letter	-	Internal	CME

31.	IPCC	The default IPCC value, as specified in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (Volume 2: Energy, Section 2.1)	https://www.ipcc-nggip.iges.or.jp/public/2006gl/vol2.html	External	Others
32.	Project Developer	Onsite interviews	Dated: 29/05/2025 TO 03/06/2025	Internal	CME
33.	CDM	Standard: Sampling and surveys for CDM project activities and PoAs	https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20210531160756223/Meth_Stan05.pdf	External	Others
34.	CDM	CDM Tool 30	https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-30-v1.pdf Version: 1.0	External	Others
35.	Food and Agriculture Organization of the United Nations	Global Forest Resource Assessment	https://openknowledge.fao.org/bitstreams/4f0d5696-5b37-4917-beba-48c5d011f938/download Last accessed on: 23/12/2025	External	Others
36.	Project Developer	Registered PoA-DD	Version 7.0 Dated 01/12/2022	Internal	CME
37.	WEB	Bonn Agreement and the Marrakech Accords	-	External	Others
38.	GS	Site Visit and Remote Audit requirements and procedures	version 2.0 Dated:	External	Others
39.	CDM	CDM Project Standard (PS)	Version 3	External	Others
40.	Project Developer	carbon ownership transfer agreements	-	Internal	CME
41.	GS	MR Template	version 1.1	External	Others
42.	WEB	Environmental Regulations-Burkina Faso	Accueil Plateforme de demandes d'avis de faisabilité et de confirmation environnementale	External	Others

43	Project Developer	Statement/declaration of Legal and Regulatory Compliance	Dated: 02/02/2026	Internal	CME
44	GS	Previous Verification Report (MP8)	Version: Dated:	External	Others
45	Project Developer	SYNTHESE DES ACTIVITES F3PA BAM-LOROUM_2023	-	Internal	CME
46	Project Developer	Water Boiling Test Report	tiipaalga_Report WBT thermal efficiency_F3PA_24_07_2015_VF_EN Dated: 24/07/2015	Internal	CME
47	Project Developer	Project Database	GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0	Internal	CME
48	Project Developer	Research Randomizer	GS1340_VPA 1-10_Sampling_20240530_v1.0 Dated: 30/05/2024	Internal	CME
49	Project Developer	Training Records -Attendance lists - Training Agenda - Training Dates	Fiches Animation_Bam-2023 Fiches Formation_Bam-2023	Internal	CME
50	Project Developer	Sample Monitoring Survey sheets	Fiches de Suivi Etat F3PA_Bam-2023	Internal	CME
51	Project Developer	Local Stakeholder Consultation Report - Attendance list - Agenda - Invitation	liste de présence consultation parties prenantes Dated: 13/11/2012 Report EN PoA-LSC_ANNEX-AL v1.0 - uploaded GS 20130415 Dated: 28/02/2013	Internal	CME

52	BUREAU CENTRAL DU RECENSEMENT	"Recensement général de la population et de l'habitation (RGPH) de 2006 du Burkina Faso Microsoft Word - Plaquelette Résultat Def V5 01 10 08.doc	Dated: 2008	External	Others
53	Project Developer	Micro-credit Annual Report	FAME-AGR Micro- Credit Annual Report 2023	Internal	Others

APPENDIX 4: FINDINGS

Table 1. FAR from previous verification

FAR ID	01	Section No.		Date : DD/MM/YYYY	
Description of FAR					
Project participant response				Date : DD/MM/YYYY	
Documentation provided by project participant					
VVB assessment				Date: DD/MM/YYYY	

Table 2. CL from this verification

CL ID	01	Section no.	Monitoring Survey Sheet	Date : 20/03/2025	
Description of CL					
<p>1. In the document titled 'GS1340_MS_VPA1-10_MP9_analysis_v1.0', under the tab 'Raw Data', cells B135 and B136 both contain data for 'Badini Hamidou'. The PD is requested to provide clarification on whether this occurrence is a duplication or intentional data entry.</p> <p>2. In the document titled 'GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0', under the tab 'Sampling frame MP9 - AG0-1', the names 'Gansonre Nongbzanga' and 'Sawadogo Raphael' appear multiple times, sharing the same Household ID (HH ID) but being assigned different Stove IDs. This repetition is also observed in the document 'GS1340_VPA 1-10_Sampling_20240530_v1.0', under the tab 'Sampling frame MP9 AG0-1'. The CME is requested to clarify whether this represents a data duplication or if stove stacking has occurred within these households.</p>					
Project participant response				Date : 30/06/2025	
<p>1. Indeed, it's a case of polygamous family, where an internet connection error occurred during the survey. Because other families with more than one wife have been registered at just one time with a unique identifier, in this case we have the same family, identified by 2 wives, where the unique ID generated by the software changed in accordance with the submission time.</p> <p>2. This was indeed a mistake, and this has been adapted to both documents.</p>					
Documentation provided by project participant					

VVB assessment	Date : 17/07/2025
<p>1. The PD has clarified that these cases pertain to households with multiple wives. However, the PD is requested to clarify the total number of households surveyed by the ground team, as there appears to be an inconsistency. Table 4 indicates 175 households, whereas the document GS1340_MS_VPA1-10_MP9_analysis_v2.0, sheet <i>Analysis</i>, cell B6, lists 173 households. The PD is requested to explain this discrepancy and also clarify how the multiple records with repeated numbers 2 and 3 (in the same worksheet – <i>Group 2</i>, column B) have been accounted for in the emission reduction calculation. The finding remains OPEN.</p> <p>2. The PD shall clarify how the households with repeat numbers (2,3,4,5,& 6) are accounted in the ER calculation. Are these considered as a single household for the ER calculation and only accounting one stove from these households or all the stoves operational in these households are being accounted for the claiming of ERs. The finding remains open.</p>	
Project participant response	Date : 25/07/2025
<p>1. Indeed, only 172 households have been interviewed for the monitoring survey. This still complies with the requirements of the methodology since at least 30 samples have been interviewed per age group. For the emission reductions calculations, only the most conservative value of all the women belonging to the same household, is used. For example, if 1 of the 2 or 3 wives of the same household have a cookstove in the 'Red' condition, the usage rate for that household is 0% and is accounted only once for all wives (once per household). If all wives of the households have 'Green' cookstoves, then the usage rate is 100% as and only accounted once for the whole household well.</p> <p>2. The ER calculations are done with households, not wives. Only 1 stove usage rate is accounted for per household. For the ER calculations, the year-equivalents of the households are considered. All households with stoves installed before the start of the monitoring period, are equal to 1 year-equivalent. The stoves installed after the start of the monitoring period, are less than 1 year-equivalent household. For example, if a stove is 6 months into use at the end of the monitoring period, it is only accounted for as 0.5 household year-equivalent.</p>	
Documentation provided by project participant	
GS1340_MS_VPA1-10_MP9_analysis_v2.0	
VVB assessment	Date: DD/MM/YYYY

1. The VVB notes the clarification provided by the PD, however the values of households surveys for Age group 1-2 and age group 2-3 still creates a discrepancy between the total households surveyed for the same age groups in the sheet "GS1340_MS_VPA1-10_MP9_analysis_v2.0". The total number of households surveyed for the age group 1_2 is 35 as per the sheet "GS1340_MS_VPA1-10_MP9_analysis_v2.0" Tab "Group 2" column P, which is inconsistent with the value stated here. PD is kindly requested to clarify.

Additionally, the VVB has observed that under column S of the same sheet "Group 2", the usage survey consists of a lot of blanks. PD is kindly requested to provide their rationale behind it and how are they accounting for the same in the usage rate calculation.

Similarly, the total households accounted for Age group 2-3 in table 4 of the MR is 36, however, as per the excel sheet the total households surveyed account to 34, which creates a discrepancy with the number stated here. **OPEN**

Date	Form	Are the FSPA	Prendre une photo	Age Group	Usage Rate	Total Red	Total Orange	Total Green	%Green	Eligible stove	
00:08:23	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	317	100%	0	1	50%	Vert	
00:13:30	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	416	100%	0	0	2	100%	Vert
00:04:32	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	216	100%	0	0	2	100%	Vert
00:04:56	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	217	100%	0	0	2	100%	Vert
00:07:49	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	21518	100%	0	0	3	100%	Vert
00:08:00	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	3140	100%	0	0	2	100%	Vert
00:06:03	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	213	100%	0	0	2	100%	Vert
00:13:33	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	213	100%	0	0	2	100%	Vert
00:06:46	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	4110	100%	0	0	2	100%	Vert
00:06:48	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	315	100%	0	0	2	100%	Vert
00:07:16	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	215110	100%	0	0	3	100%	Vert
00:09:25	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	214	100%	0	0	2	100%	Vert
00:09:38	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	317	100%	0	0	2	100%	Vert
00:04:52	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	3110	100%	0	0	2	100%	Vert
00:06:04	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	318	100%	0	0	2	100%	Vert
00:05:15	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	314	100%	0	0	2	100%	Vert
00:06:17	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	21316	100%	0	0	3	100%	Vert
00:11:04	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	316	100%	0	0	2	100%	Vert
00:12:42	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	213	100%	0	0	2	100%	Vert
00:12:01	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	215	100%	0	0	2	100%	Vert
00:22:34	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	318	100%	0	0	2	100%	Vert
00:05:42	2	Non	Non	AG 2-3		0%	0	0	0	+	
00:06:55	2	epouse 1	Oui	https://akoflow-61.s3.amazonaws.com/AG 2-3	317	100%	0	0	2	100%	Vert

2. The VVB reviewed the clarification provided by the PD regarding the treatment of households with repeat numbers (2, 3, 4, 5, and 6) in the "VPA 1-10 Bam Loroum_DR_HH_ICs_MP9_V1.0" file. The PD clarified that these repeat numbers represent multiple wives registered under the same household identifier, reflecting the polygamous household structure in the project area.

The VVB verified that, for ER calculations, such households are treated as a single household unit, with only one stove accounted per household identifier, regardless of the number of repeat entries. This is demonstrated in column B "Repeat". The review of the ER database confirmed that each unique household ID has been included only once in the calculation and that no duplicate stoves or household entries have been double counted.

However, further clarification is required by the PD to demonstrate how the year equivalent values were derived from the raw data or how the proportional year wise equivalent has been applied across all VPA's and age groups. PD is kindly requested to trace back on their rationale to demonstrate how partial year usage was converted to year equivalents for multiple VPA's.

OPEN

Project participant response

Date : 18/11/2025

Answer Comment 1. The tab "Raw data" is the sheet that contains 35 entries for AG 1-2, since this is the tab where the general information about a household is stored. The tab "Group 2" is more information per wife of the household. Since there are several polygamous households, the number of entries per age group is higher in this tab. To ensure consistency, there was only one usage rate calculated per polygamous household. For example, for AG 1-2, in "Group 2", there are more entries since there are 37 entries for 35 households, since there were two polygamous households. But per household, there was only 1 usage rate taken into account. To calculate the final usage rate for the age group, the average usage rate of 35 entries was calculated.

Answer Comment 2. A step-wise plan for the determination of year-equivalents is given below using this document GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0:

- DATA- tab is the tab with all the raw data collected during household registration.
- Using the function in the PARAM-tab, we will determine the so-called "recent date". This is the installation date of the most recently installed cookstove per household (even if the household is polygamous, only 1 date is taken into account for all the women within the household). This is deemed necessary since only one cookstove can be accounted for per household and this is the most conservative approach since we are counting emission reductions only for the most recently installed cookstove.
- DATE_PAR_MENAGE: literally translated "date per household". This is a list of all the households included in the database, with the corresponding "recent date" and other key information retrieved from the DATA-tab.
- In the DATE_PAR_MENAGE tab, it is derived how many days the stove was active during the monitoring period based on the recent date (Column AB). Then is derived how old the stove was in the monitoring period, so to what AG it belonged in the monitoring period for how many days within the MP (Column AC-AG). More details of the reasoning behind these calculations can be found by looking at the formula's used to determine these values in Excel. Then, there is a check performed to make sure that the sum of column AC-AG is identical to the value in Column AB.
- Analysis tab: In this tab we calculate the year-equivalents per municipality. We take the sum of active days of all the stoves per age group (columns AC-AG respectively per age group), and then divide them by 365 to calculate the year-equivalents of the active stoves. This way, we take into account that some stoves were only active for less than a year and we prevent overcrediting.

Documentation provided by project participant

VVB assessment

Date: 10/12/2025

1. The PD has satisfactorily clarified that the apparent discrepancies arise from the treatment of polygamous households. The "Raw data" tab correctly reflects the total number of unique households surveyed (35 for Age Group 1–2), while the "Group 2" tab contains multiple entries per household corresponding to multiple wives. The VVB confirms that, for usage rate determination, only one usage rate per unique household was considered and that the final usage rate was calculated based on the correct number of unique households. The rationale for blank entries in the usage survey column has been adequately explained and does not affect the integrity of the usage rate calculation. A similar clarification for Age Group 2–3 confirms consistency between the monitoring report and the underlying database when assessed at the unique household level.
 2. The PD has provided a clear, transparent, and conservative step-wise methodology for deriving year-equivalent values from raw data. The approach based on identifying the most recent installation date per household, calculating active stove days within the monitoring period, allocating these days across age groups, and converting total active days to year-equivalents has been reviewed and found consistent with good practice. The VVB confirms that partial-year usage has been appropriately accounted for across all VPAs and age groups, with safeguards in place to prevent over-crediting.
- Therefore, CL01 stands closed.

CL ID	02	Section no.	Table 1 and 4.2	Date	20/03/2025
Description of CL					
<p>1. The PD is requested to provide clarification regarding the decline in the following parameters compared to the previous monitoring period:</p> <ol style="list-style-type: none"> Parameter #1 under SDG 1: Incidence of itchy eyes reduction (SDG 3) Parameter #2 under SDG 4: Reduced amount of money spent on wood fuel purchase (SDG 5) SDG 7, and SDG 13 <p>PD is requested to elaborate on the factors contributing to these reductions and provide any relevant justifications or supporting data.</p> <p>2. Under SDG 1, the parameter 'Proportion of leader women (Monitrice Endogène) participating in the microcredit scheme who benefit from Income Generating Activities financed through the microcredit scheme' has been reported as 59%. However, the document titled 'Rapport spécifique_bilan FAME-AGR_exercice 2023_octobre 2024.docx' does not provide clarification on how this value was determined. The PD is kindly requested to specify the methodology and calculations used to derive this percentage.</p> <p>3. Section B.1 of the Monitoring Report (MR) states that certain villages in the Loroum region have been displaced and accounted for in the usage rate. The PD is requested to outline the specific procedures implemented to ensure that double counting has not occurred in this process. A detailed explanation of the methodology used for tracking and verifying the relocated villages is required.</p>					
Project participant response				Date : 30/06/2025	
<p>2. Clarifications for these declines have been added to the monitoring period. Regarding SDG 7, a mistake was made previously. The total amount of households had been calculated before, while now the correct number of stoves has been calculated, and the correct values have been added to the MR. The calculations can be found in "GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0"/ Tab "Analysis"</p> <p>3. The document has been translated to English ("Micro-crédit report_2023_Bam_Loroum") and all details on the calculations have been included in section D.2.</p> <p>4. In 'Raw data' of "GS1340_MS_VPA1-10_MP9_analysis_v2.0", it is indicated when a family has been displaced (Column S and Z). If they are marked as 'Non' in column S, which means the family is not present for the interview, the usage rate is set to 0% for that household in 'Group 2' of the same document, even though the family could still be using the ICS at their new residence. This zero-value leads to a reduction of the usage factor, proportional to the amount of displaced household. Since this sample is meant to be representative of the complete population, this methodology is suited for this purpose.</p>					
Documentation provided by project participant					
VVB assessment				Date : 17/07/2025	
<p>1. The VVB reviewed the referred Excel file provided by the PD and identified inconsistencies in the reported number of stoves. For instance, cell C11 in the "Analysis" tab shows 31 stoves in the 4–5 years age group. However, in the same worksheet the VPA-wise distribution indicates only 28 stoves (VPA 8 – 1; VPA 9 – 5; VPA 10 – 22). Similar discrepancies were observed for other age groups. For the 3–4 years age group, the total number of households is reported as 8,096, whereas the VPA-wise totals add up to only 6,102.</p> <p>The PD is also requested to address these inconsistencies and update the parameter $N_{p,y}$ in the Monitoring Report accordingly. The finding remains OPEN.</p> <p>2. The PD has provided the translated version of the report referred to in the responses. The assessment team reviewed the report and noted that out of 430</p>					

women, 255 were reported to have benefited (i.e., 59%), which was found to be consistently reported in the MR. Hence, the findings is **closed**.

3. The PD has provided the justification stating that that the relocated households are marked as non users, for which the usage rate is applied as 0% since the operation was not confirmed. The assessment team also observed that there are 17 survey records for which the usage rate cell is left blank. Even though the usage rate is calculated out of total survey households, the PD shall complete the records (Blank cells) in of "GS1340_MS_VPA1-10_MP9_analysis_v2." Sheet. The finding remains **OPEN**.

Project participant response	Date : 25/07/2025
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1. As mentioned in the previous comment, the VPA-wise values in this document are year-equivalent households, while the C11 value is not. The VPA-wise values are more conservative, since households that weren't using a stove for a full year yet, weren't fully accounted for in these amount. If two households only used their stove for 6 months, they both count for 0.5 year-equivalents, summing up to 1, instead of 2. This approach is more conservative and precise, so we request to use the Np,y values already indicated.
2. Finding is closed
3. As mentioned above, only 1 value per household is accounted for when it comes to polygamous households. If the 'repeat' column indicates values higher than 1, then only the most conservative value of the usage factor of the household is accounted for once.

Documentation provided by project participant	
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GS 1340 - VPA 01-10 - ER_MP9_ v3.0
 GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0
 GS1340_MS_VPA1-10_MP9_analysis_v2.0

VVB assessment	Date: 11/11/2025
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1. The VVB acknowledges the clarification provided by the PD, which explains that the VPA-wise figures represent year-equivalent households, while the total number presented in cell C11 of the "Analysis" tab reflects the absolute number of households. The PD has stated that the use of year-equivalent households results in a more conservative approach, as households with less than one year of usage are proportionally represented.

However, further clarification is required by the PD to demonstrate how the year equivalent values were derived from the raw data or how the proportional year wise equivalent have been applied across all VPA's and age groups. PD is kindly requested to trace back on their rationale to demonstrate how partial year usage was converted to year equivalents for multiple VPA's. **OPEN**

3. The VVB acknowledges the clarification provided by the PD, however, the rationale behind the calculation of usage rate is still unclear. The The PD is requested to clarify the rationale behind how different stoves of different sizes are distributed to polygamous households.

For example: The USER with HH ID VPA 10-5127 has 2 wives, but both have received stoves of different sizes (Row 18 and 19 of tab "Group 2" sheet "GS1340_MS_VPA1-10_MP9_analysis_v2.0". PD shall clarify if in a polygamous household, each wife is eligible to receive stoves of different sizes. Moreover, if only 1 value per household is being accounted for then the PD shall clarify that how are different stove sizes and their different statuses (Orange, Green, Red) are being considered appropriately for the usage rate calculation. **OPEN**

Project participant response	Date : 18/11/2025
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Answer Comment 1. A step-wise plan for the determination of year-equivalents is given below using this document GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0:

- DATA- tab is the tab with all the raw data collected during household registration.
- Using the function in the PARAM-tab, we will determine the so-called "recent date". This is the installation date of the most recently installed cookstove per household (even if the household is polygamous, only 1 date is taken into account for all the women within the household). This is deemed necessary since only one cookstove can be accounted for per household and this is the most conservative approach since we are counting emission reductions only for the most recently installed cookstove.
- DATE_PAR_MENAGE: literally translated "date per household". This is a list of all the households included in the database, with the corresponding "recent date" and other key information retrieved from the DATA-tab.
- In the DATE_PAR_MENAGE tab, it is derived how many days the stove was active during the monitoring period based on the recent date (Column AB). Then is derived how old the stove was in the monitoring period, so to what AG it belonged in the monitoring period for how many days within the MP (Column AC-AG). More details of the reasoning behind these calculations can be found by looking at the formula's used to determine these values in Excel. Then, there is a check performed to make sure that the sum of column AC-AG is identical to the value in Column AB.
- Analysis tab: In this tab we calculate the year-equivalents per municipality. We take the sum of active days of all the stoves per age group (columns AC-AG respectively per age group), and then divide them by 365 to calculate the year-equivalents of the active stoves. This way, we take into account that some stoves were only active for less than a year and we prevent overcrediting.

Answer Comment 3. The rationale behind the calculation of the usage rate is straightforward. Each household is assigned a single usage rate, even if it owns multiple stoves, has multiple wives, or uses stoves of different sizes. Only one usage rate per household is calculated. This rate is independent of the size of the cookstoves, because stove size is already incorporated into the "stove efficiency"-parameter used in the emissions reduction calculations. A single, conservative value of stove efficiency—based on the lowest efficiency among all stove sizes—is applied uniformly to all cookstoves. Supporting evidence for this approach can be found in the WBT report (tiipaalga_Report WBT thermal efficiency_F3PA_24_07_2015_VF_EN).

Using your example: the household is polygamous and has two wives, each of whom built two stoves. As explained above, the household's usage rate is determined independently of stove size. Regarding the different cookstove conditions, the following rules apply, as detailed on page 18 of the monitoring report:

- If all cookstoves in the household are in Green or Orange condition, the household's usage rate is **100%**.
- If any cookstove in the household is in Red condition, the usage rate for the entire household is **0%**.

Documentation provided by project participant

VVB assessment

Date: 10/12/2025

1. The PD has provided a clear, transparent, and conservative stepwise methodology for deriving year-equivalent household values from the raw monitoring data. The approach, based on identifying the most recent installation date per household, calculating the number of active stove days within the monitoring period, allocating these days across age groups, and converting total active days into year-equivalents by division by 365, has been reviewed by the VVB. The VVB confirms that this method has been applied consistently across all VPAs and age groups and appropriately accounts for partial-year usage, thereby avoiding any risk of over-crediting.
3. The PD has adequately clarified that a single usage rate is determined per household, irrespective of the number of wives, number of stoves, or stove sizes present within the household. The VVB confirms that stove size is not a determinant of the usage rate, as differences in stove size are conservatively addressed through the application of a uniform stove efficiency parameter based on the lowest efficiency value across all stove types.
Furthermore, the rules governing the treatment of stove condition (Green, Orange, Red) at the household level have been clearly explained and are consistently applied, with any Red-conditioning stove resulting in a usage rate of 0% for the entire household. The VVB finds this approach conservative and methodologically sound.
Therefore, CL02 stands closed.

CL ID	03	Section no.	Distribution records	Date : 18/07/2025
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Description of CL

The PD is requested to provide the completely filled sales record. And also requested to clarify:

1. Under column F titled “Dummy VPA”, apart from the VPA numbers “172” and “0”, other values have also been listed. The PD shall clarify whether these additional entries are part of the project.
2. Under column L (Form Number), several records have the field left blank. The PD is requested to complete these missing entries.
3. There are 14 records in the database where both the first name and last name are missing. Additionally, for identifier *tkbj-k1c6-cpqs*, a number is entered in the first name field instead of a name. The PD shall clarify and rectify these inconsistencies.
4. Under **column S**, in response to the question “736380924 | How many F3PAs do you use?”, end users have provided the number of F3PAs they are equipped with. However, the subsequent question “749870932 | What F3PA numbers do you use?” lists the stove numbers based on different sizes.

Upon review, it appears that:

- The first question records the number of F3PAs.
- The second question lists the stove sizes.

It is unclear whether a household reporting, for example, 10 F3PAs, is also recording all the sizes they use. It was not clear if a enduser reported he has 10 F3PAs it does not records what all other sizes they have in their houses.

These are just one of the example of the instances, there are many such records:

Identifier	7363809	7498709	7498709	Issues
	24 How many F3PAs do you use?	32 What F3PA numbers do you use?	32 What F3PA numbers do you use?-- OTHER--	
mn3v-efbk-610r	7 F3PA	4 10	-	PD shall clarify whether the question “What F3PA numbers do you use?” only records stove sizes, and if the “- OTHER -” field captures additional, unlisted sizes. If so, PD shall clarify whether there is a comprehensive record of all stove sizes for households reporting multiple F3PAs.
uur4-c2ct-cgwc	4 F3PA	2 4	1,1	Under Section C of the MR, the PD has stated: “The sizes of the cooking pots and so the cookstoves used in the VPAs are 2, 3, 4, 5, 6, 7, 8, 10, 12 and 15 due to their frequency of utilization.” However, the ground team has recorded size 1 for 132 end users, which is not listed in the MR. PD shall clarify this discrepancy.
fdr4-n2vy-acsp	5 F3PA	2 3 5 8 8	-	The end user reported 5 F3PAs and stove sizes 2, 3, 5, and 8 (with 8 repeated). PD shall clarify the complete stove size information for all such records.
cd3e-ws5n-fceb	1 F3PA	3 4	-	The end user reported having 1 F3PA but listed both sizes 3 and 4. PD shall clarify such inconsistencies across the database.

5. For identifier *bqea-vn4a-cc7x*, there are no personal details of the end user, yet a record exists of how many stoves are present in the household. PD shall clarify why the user's personal details are missing.
6. The PD is requested to complete the images of the signed contracts (both front and back sides), as numerous duplicate names were observed in the database. Kindly include the contract images for all households where such documentation is currently missing.

For an instance:

Few names are : Abibou ouedraogo, Abibou Sawadogo, Adele Sawadogo, Adjara Sawadogo (A file has been share in the tab Group 2 there are names with same spellings (First and last both) and does not have their contract attached to their database. Kindly also refer to the picture below.

ouedraogo	Elise
ouedraogo	kolette
sawadogo	Elise
sawadogo	Elise
sawadogo	bernadine(tenga)
ouedraogo	Elise
sawadogo	Elise
ouedraogo	Elise
sawadogo	Elise
sawadogo	Elise
sawadogo	Elise
ouedraogo	Elise
sawadogo	Elise
sawadogo	nabonswend(bienvenue)
ouedraogo	Elise
ouedraogo	Elise
ouedraogo	elise
sawadogo	elise
sawadogo	Elise
ouedraogo	Elise
sawadogo	Elise
ouedraogo	Elise
sawadogo	Elise
ouedraogo	Elise
sawadogo	Elise
ouedraogo	Elise

Project participant response **Date : 30/09/2025**

1. These entries have been erased from the database, this was indeed a mistake.
2. This column contains information about an internal Akvo platform reference and this is irrelevant for the verification.
3. They have been removed from the database.
4. This information is not necessary for the monitoring survey, but is only extra information, since the emission reduction calculation of the project is based on only 1 stove per household and totally unrelated to the size of the stove. This information is only given if all the women of the households are present. If only 1 wife is present, then the information about only her stove is given.
5. There is no information about the second wife, indeed. In this particular case, only the data of the first wife was taken into account. The mention of the second wife has been erased from the database to avoid further confusion.
6. It is common for several women to share the same first and last name. For example, Ouedraogo is a very frequent surname in Burkina Faso. In addition, scanning contracts at the time of household registration is often challenging, as households typically do not have the necessary technology. This explains why some scans are missing. However, the local team ensures that every contract has been duly signed by each end-user, and the original paper copies are safely stored in their office. To further demonstrate that the contracts belong to different individuals—specifically wives with similar names—scanned copies of selected carbon contracts will be provided alongside this reply.

Documentation provided by project participant

GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0.xlsx
 "Homonyms carbon contracts"- folder
 Details of homonym households.xlsx

VVB assessment **Date : 12/11/2025**

1. The VVB notes that this was an error on PD's end which has now been rectified. Column F representing "Dummy VPA" has been erased from the database and a revised database containing appropriate data entries has been provided with the correct VPA ID entries. **CLOSED**
2. The VVB acknowledges that the column "form version contains information about an internal Akvo platform reference, and this is irrelevant for the verification purposes. However, PD is still requested to complete the blanks and provide the filled database for all the HH entries. Moreover, PD is requested to clarify how the form versions are selected as under column K tab "Data" of the sheet "GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0", the form versions vary from 1 to 3. However, under column 1 of tab "Group 2" of sheet "GS1340_MS_VPA1-10_MP9_analysis_v2.0", the only form version available is 2, which creates unclarity. **OPEN**

3. The PD has stated that they have removed the identified users from the database. However the PD is requested to provide their rationale behind this approach removal of the above stated entries. The PD shall also elaborate on their rationale behind the discrepancies found and the actions being taken to ensure that such discrepancies aren't prevalent throughout the wider data range. **OPEN**

4. The VVB notes the clarification provided by the PD that information on the number and sizes of F3PAs recorded under the respective survey questions is supplementary and does not influence the ER calculations, as the project accounts for only one stove per household. The PD further explained that stove size information is provided only when all wives are present during the survey, and therefore, some responses may appear incomplete.

However, the VVB is kindly requested to demonstrate that this approach was applied consistently across all households. Furthermore, it also remains unclear how the monitoring team ensured data completeness and accuracy when multiple wives or multiple stoves were reported. **OPEN**

5. The VVB acknowledges the clarification provided by the PD that for identifier bqea-vn4a-cc7x, the absence of personal details is due to the removal of the record related to the second wife to avoid duplication and confusion in the database. The PD stated that only the data of the first wife has been retained for this household.

However, the PD has not provided sufficient documentary evidence to confirm that the deletion of the second wife's record did not affect the completeness and accuracy of the household information, nor that the associated stove count remains consistent with the original data collection records. The PD is kindly requested to elaborate their rationale on the same. **OPEN**

6. The VVB acknowledges the clarification provided by the PD that duplicate names in the database are a result of the high frequency of common surnames in Burkina Faso (e.g., Ouedraogo, Sawadogo) and that scanning contracts at the time of household registration posed logistical challenges. The PD has stated that all carbon contracts were duly signed and that the original paper copies are securely stored at the local office. The PD has further submitting scanned copies of selected carbon contracts corresponding to households with duplicate names to demonstrate that these represent distinct individuals. However, the VVB has assessed the scanned copies of the carbon contracts provided by the PD, and is unable to track them in tab "Group 2" of the sheet "GS1340_MS_VPA1-10_MP9_analysis_v2.0. For example the contracts provided for users "VPA 05 826, VPA 05 7777, VPA 06 112" are not found under column C. PD is kindly requested to provide their rationale on the discrepancy observed. **OPEN**

Project participant response

Date : 20/11/2025

Answer Comment 2. As you can see, the questions in the survey are identical for all households. The form versions can vary, but the questions are identical for each household. Different form versions can be caused by the addition of answer options in the dropdown menu of a question for example.

Answer Comment 3. Usually, the data is checked for missing key information, but this was overlooked. The rest of the database has been checked for missing first and last names. It was clear that these were only missing for the 14 households mentioned by the VVB. To ensure conservativeness, it was decided to remove these households from the database. For further verifications, it will be ensured that this will be checked before the ER calculations.

Answer Comment 4. The local surveyors responsible for household data collection receive standardized training to ensure accurate use of the software and correct recording of all data elements relevant to the project. In some cases, households own multiple stoves of the same size. However, the current survey tool is designed to capture only one instance of each stove size. This limitation does not affect the integrity of the dataset or the emission reduction calculations, because the methodology of this project requires verification only that a household possesses at least one eligible stove of any size. The presence of additional stoves of the same size does not influence the crediting outcome. For this reason, checking the recorded stove sizes was not included in the database quality control procedures. The existing quality assurance framework focuses on the data points that are material to the emission reduction calculation and project eligibility requirements. Within this scope, the data collected fully meets the accuracy and completeness standards required for monitoring and verification.

Answer Comment 5. After the VVB's first comment, the database was checked for other errors like this one. The database didn't contain any other similar mistakes. Of course, these entries are done manually, and it is always possible to have human errors in the database. Since this is a unique case in the database containing over 34,000 households, this was clearly a human error. To ensure credibility of the database, this household was completely removed from the database and wasn't accounted for in the ER calculations.

Answer Comment 6. The names on the carbon contracts are the municipality and village of the household. This information can be found in "GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0" under column H and I in the "Date_par_menage" tab. You can find the corresponding household entering the VPA and household number in column E of the same tab. For example "VPA 06 – Salamata – 112 – Sankara Harouna" for VPA 06 112. The municipality and village on the contract matches the column H and I.

Documentation provided by project participant

VVB assessment

Date: 12/12/2025

2. The PD has clarified that different form versions reflect internal revisions of the Akvo survey tool (e.g. changes in dropdown answer options) and that the underlying survey questions remain identical across all versions. The VVB confirms that the form version identifier has no bearing on monitoring parameters or ER calculations. The explanation for the apparent mismatch between form versions in different tabs is reasonable and does not indicate data inconsistency. The VVB is satisfied that the presence of blanks in this field does not affect data integrity for verification purposes.
3. The PD has adequately justified the removal of households with missing critical identifiers (first and last names) as a conservative corrective action. The VVB confirms that these households have been excluded from ER calculations and that the PD has committed to strengthening pre-calculation data completeness checks in future monitoring cycles. The rationale and corrective action are considered appropriate.
4. The PD has sufficiently demonstrated that information on stove number and size is supplementary and not material to ER calculations, as the methodology accounts for only one eligible stove per household. The VVB notes that standardized training of surveyors and a focused quality assurance framework are in place and that the approach has been applied consistently across households. Any apparent incompleteness in stove size reporting does not compromise data accuracy or the conservativeness of the ER estimates.
5. The PD has clarified that the identified case was a unique manual data entry error and that the entire household was conservatively removed from the database and excluded from ER calculations. The VVB confirms that a database-wide check was conducted and that no similar cases were identified. The corrective action taken is considered adequate to safeguard data completeness and accuracy.
6. The PD has satisfactorily explained that household identification on carbon contracts is based on municipality and village names, which can be traced to the corresponding household identifiers in the monitoring database. The VVB confirms that the linkage between the provided contract samples and the database entries can be established via the municipality, village, VPA number, and household number fields. The explanation provided adequately resolves the apparent discrepancy noted by the VVB.

Therefore, CL03 stands closed.

CL ID	04	Section no.	SV Observations	Date	: 18/07/2025
Description of CL					
The PD is requested to provide clarification for the following discrepancies observed from the SV records when compared with the monitoring survey conducted by the ground team.					
MS RECORD	Response recorded in the MS		Response recorded during SV		

VPA 3 - 627 - Sawadogo Rasmane	The stove size used as per MS is 3 and 10	<ul style="list-style-type: none"> • The End user responded 3 and 5 • The image provided of the end-user in the MS was found to be different with the Image 	
VPA 7 - 1559	The stove size in use was recorded as 2, 5 & 8. And under any other size that might be in use was blank.	<ul style="list-style-type: none"> • During the OSV it was recorded that the end user is using sizes 2,3,4,5 & 8. PD shall clarify this inconsistency. • PD shall also clarify if the stoves were reconstructed or relocated for the end-user 	
VPA 08 - 12540	The stove size in use was recorded as 3 & 8. And under any other size that might be in use was blank.	The end user reported using size 2 & 8 during the OSV.	
VPA 09 - 11366	The stove size in use was recorded as 3 & 8. And under any other size that might be in use was blank.	<ul style="list-style-type: none"> • The end user reported using size 2, 3 & 5 during the OSV . • PD shall also clarify if the stoves were reconstructed or relocated for the end-user 	

VPA 09 – 11833	The stove size in use was recorded as 3 & 6. And under any other size that might be in use was blank.	<ul style="list-style-type: none"> • The end user reported using size 3, 6 & 4 during the OSV • PD shall also clarify if the stoves were reconstructed or relocated for the end-user
VPA 10 – 9081	The stove size in use was recorded as 3, 6 & 10. And under any other size that might be in use was blank.	<ul style="list-style-type: none"> • The end user reported using size 3 & 6 during the OSV • PD shall also clarify if the stoves were reconstructed or relocated for the end-user

PD shall provide the justification to the discrepancies in the survey records.

Project participant response	Date : 30/09/2025
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The project participants often find it difficult to remember what size their cookstove is. Often, they've installed it years ago and it slips their mind. In this case, the surveyor makes an estimate of the size of the stove together with them. This is why sometimes, the size of the stove differs by 1 or 2 sizes between the moment of registration into the database and the monitoring survey. However, the sizes of the stoves don't have an impact on the emission reduction calculations, since only the lowest stove efficiency of all sizes is used in the calculations to remain conservative.

Documentation provided by project participant
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VVB assessment	Date : 13/11/2025
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The VVB acknowledges the PD clarification regarding discrepancies in reported stove sizes between the time of registration and the monitoring survey. It is understood that such differences occur because end-users often have difficulty recalling the exact stove size, particularly when the installation occurred several years prior. In such cases, the surveyors estimate the stove size together with the household respondent during field visits. The VVB notes that these minor discrepancies (typically a variation of one or two sizes) do not affect the emission reduction calculations, as the PD has applied the most conservative approach by using the lowest thermal efficiency value among all stove sizes in the emission reduction computation. The PD has provided the rationale behind their approach where each wife of one household will have at least two efficient cookstoves of sizes (2,3,4,5,6,7,8,10,12 and 15) based on their cooking habits after which each size present in the household will be tested against WBT Protocol. The average of three results is taken for each size in the household and the lowest value of project cookstove efficiency of the cookstoves is taken as reference value to calculate the emission reductions. Therefore, the VVB concludes that the observed variations in stove size reporting have no material impact on the accuracy or conservativeness of the emission reduction estimates.

Hence, CL#04 stands closed.

CL ID	05	Section No.	Table 01	Date : 21/07/2025
Description of CL				
<p>1. The PD has claimed under SDG 4 that training sessions were provided to staff and workshops were conducted for women. The assessment team reviewed the supporting document titled "Training Report for Agents – Data Collection E.S." which indicates that the training was conducted from 8th May to 10th May. Upon reviewing the report, it was observed that the attendance sheet was missing under the Annexes section, and the training agenda was found to be incomplete covering only two days, while the training was reportedly held over three days. Additionally, there is no substantiating evidence provided for the 12 workshops claimed to have been conducted for women. The PD is requested to clarify.</p>				
Project participant response				Date : 25/07/2025
<p>1. The correct version of the report will be sent along with this reply. The report was incomplete, but the training dates and information have been adapted through the MR. Additionally, pictures of the workshops will be sent.</p>				
Documentation provided by project participant				
<p>05-BAM-Verif-2024-Rapport de formation des agnet.e.s de collecte English GS1340_GS2456_GS3516-GS3524_MR_MP9_v4.0_clean "01-Fiches Animation_Bam-2023"- folder "02-Fiches Formation_Bam-2023"-folder « 03-Fiches de Suivi Etat F3PA_Bam-2023 » -folder "04-Photos_Bam-2023"-folder</p>				
VVB assessment				Date: 11/11/2025
<p>The VVB has assessed the document "05-BAM-Verif-2024-Rapport de formation des agnet.e.s de collecte English" and confirms that the as per the report 1 training has been organized in the current MP whose dates are July 16th to 18th July 2024 (covering 2 days). The VVB confirms that the PD's claim for SDG 4 parameter 1 is accurate. However, under parameter#2 the PD has claimed that 197 workshops have been carried out for women to increase their employment. The PD is kindly to provide the list of all the workshops carried out for women during the corresponding MP and the evidence to substantiate the agenda for the sensitization sessions and training workshops.</p>				
OPEN				
Project participant response				Date : 20/11/2025
<p>A summary of all the activities that took place during the monitoring period can be found in the following document: <i>SYNTHESE DES ACTITITES F3PA BAM-LOROUM_2023</i>. Evidence for these activities can be found in the folders previously submitted.</p>				
Documentation provided by project participant				
<p>"01-Fiches Animation_Bam-2023"- folder "02-Fiches Formation_Bam-2023"-folder « 03-Fiches de Suivi Etat F3PA_Bam-2023 » -folder SYNTHESE DES ACTITITES F3PA BAM-LOROUM_2023</p>				
VVB assessment				Date: 10/12/2025
<p>The VVB has assessed the document "SYNTHESE DES ACTITITES F3PA BAM-LOROUM_2023" provided by the PD and confirms that a total of 197 meetings were conducted/ workshops were carried out for women during the current MP.</p>				
Hence, CL#05 stands closed.				

CL ID	06	Section No.	GS1340_MS_VPA1-10_MP9_analysis_v2.0	Date : 13/11/2025
Description of CL				
<p>In datasheet following discrepancies have been observed:</p> <ol style="list-style-type: none"> 1. In tab "Group 2" column Q, the PD is requested to clarify the rationale behind how different stoves of different sizes are distributed to polygamous households. The USER with HH ID VPA 10-5127 have 2 wives, but both have received stoves of different sizes. 2. Under column S, for the end users in row 40, 53, 69 and 72, the total stoves recorded under red green and orange are 0. PD is requested to clarify that why their stove sizes and conditions are not captured and how is this appropriately accounted for in usage rate calculations. 3. Under column BL, the baseline usage rate is captured as 100%. PD is requested to kindly elaborate on their rationale behind how the baseline usage rate is affecting the usage rate of the project stove since under column S, the usage rate is captured as 100% even though the traditional fire stove is still in use. 4. Under column AN, the end user with the VPA ID 10152 has responded positively to the usage of traditional cookstove for meal preparation during the week. Moreover, the end user has responded to be using the traditional cookstove 14 times per week. Under column BL, the PD has captured baseline usage rate as 100%. However, the usage rate captured under column S is also 100%. PD is requested to clarify their approach behind capturing the project stove usage rate as 100% for end users with 100% baseline usage rate. 5. Under column L, The VVB has observed a few discrepancies in the phone number of the wives/spouses provided. Majority of the numbers are 8 digit. However, few phone numbers contain more or few digits like for the end user VPA 6-11129. Moreover, 75 end users have the same phone number "99999999". Additionally, a lot of blanks are observed in the same column. PD is kindly requested to clarify how they have appropriately captured the information for each end user. 6. In tab "Analysis" it was observed: in column BL of tab "Group 2", two end users have been captured to have 100% baseline stove usage rate and have responded "Yes" in column AI. If out of 172 end users 2 have responded positively for the age group 1-2, the PD is kindly requested to clarify how have they achieved a discount factor of 1.6%. <p>Moreover, in column BL, a total of 3 households have been captured for a usage rate of 100%. The PD shall clarify how have they taken the discount factor as 1.6% for all age groups if they have taken an average of BL in sheet "Group 2". Furthermore, The PD shall provide the approach behind the calculation of discount factor for all age groups</p> <ol style="list-style-type: none"> 7. Under tab "Date_Per_Manage" the PD is kindly requested to clarify if the stove ID's and entries in this tab is the same as "Date Per Menage" tab of the sheet "GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0" The total stove entries recorded in the sheet "GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0" under tab Date per Menage is 29,319. However, the total entries in this sheet under column A consists of 29,327 entries. PD is requested to kindly clarify the discrepancy between the two values and why are there additional stove ID's present in the particular sheet. 				
Project participant response				Date : 13/11/2025

Answer Comment 1. The women of the households usually need more than 1 cookstove to cook their meals, and usually also cookstoves of different sizes. That is why, usually, a woman has two cookstoves of different sizes. The size of the cookstove can also depend on the size of the household (more children → more food needs to be cooked → bigger cookstoves). In any case, only the emission reductions of 1 stove is accounted for per household.

Answer Comment 2. If the cookstoves are not used by all the wives within the households, then the usage rate is automatically put to 0% and it is then deemed unnecessary to register any additional information regarding the cookstoves, since this isn't relevant additional information for the ER calculations.

Answer Comment 3 and 4. The usage rate (Up,y) and the baseline stove usage (DFb,y) are two separate parameters in the emission-reduction equation. If baseline stove usage were also reflected in the usage rate, then it would be counted twice in the emission-reduction calculations, which would be unfair. More information on how the Up,y and DFb,y are determined, can be found in the "analysis" tab.

Answer Comment 5. It is rarely observed that households have their own phone. When "99999999" is entered, it indicates that the household does not have its own phone. Since GPS coordinates are collected for each household, the phone number is not considered essential and serves only as supplementary information when available. To avoid confusion, all entries of "99999999" have been removed from the monitoring survey.

Answer Comment 6. This is indeed a mistake. The DFb,y and Up,y need to be calculated per age group, not an average weighted value over all age groups. This has been adapted in the MSU and ER calculation sheets.

Answer Comment 7. This inconsistency was due to the alterations done following previous comments of the VVB and the deletion of households where the first and last names were missing. This was adapted in the database, but not in the Monitoring Survey "Date_par_menage"-sheet. This has been adapted now to ensure consistency.

Documentation provided by project participant

VVB assessment

Date: 12/12/2025

1. The PD has satisfactorily clarified that households particularly polygamous ones may own and use multiple cookstoves of different sizes to meet varying cooking needs. The VVB confirms that, in line with the applied methodology, emission reductions are conservatively accounted for only one cookstove per household, irrespective of the number or size of stoves recorded.
2. The PD has clarified that where cookstoves are not used by all wives within a household, the household usage rate is conservatively set to 0%. In such cases, recording additional stove condition or size information is not material to the ER calculations. The VVB finds this approach conservative and acceptable.
3. The PD has adequately explained that the baseline stove usage rate ($DF_{b,y}$) and the project stove usage rate ($U_{p,y}$) are independent parameters in the emission reduction equation. The VVB confirms that baseline usage is not double-counted within the project stove usage rate and that the approach applied is consistent with the methodological framework.
4. The PD has satisfactorily clarified that a household's baseline usage rate does not constrain or reduce the project stove usage rate, as these parameters are treated separately to avoid double counting. The VVB confirms that capturing a 100% project usage rate in such cases is methodologically appropriate.
5. The PD has explained that phone numbers are supplementary information and that many households do not own personal phones. The placeholder value "99999999" was used to indicate the absence of a phone and has since been removed to avoid confusion. Given that GPS coordinates are available for all households, the VVB confirms that the absence or inconsistency of phone numbers does not affect data integrity or verification robustness.
6. The PD has acknowledged and corrected an error related to the calculation of the discount factor, confirming that $DF_{b,y}$ and $U_{p,y}$ are now calculated separately for each age group rather than as a weighted average across all age groups. The VVB has reviewed the corrective action and confirms that the revised approach is consistent and appropriate.
7. The PD has clarified that the previously observed discrepancy in the number of stove entries resulted from database updates following the removal of households with incomplete identifiers. The inconsistency has now been corrected to ensure alignment between the monitoring survey database and the "Date_par_menage" sheet. The VVB confirms that the datasets are now consistent.

Hence, CL#06 stands closed.

Table 2. CAR from this validation

CAR ID	01	Section no.	4.8.1	Date	: 11/12/2024
Description of CAR					

The formula used for calculation of SDG 13 mentioned in the MR is

$$ER_y = \sum_{0 \text{ to } 1}^{x \text{ to } y} N_{p,y} * P_y * U_{p,y} * (f_{NRB,y} * EF_{b,fuel,CO2} + EF_{b,fuel,nonCO2}) * (1 - DF_{b,Stove,y})$$

But as per the methodology it is

$$ER_y = \sum_{0 \text{ to } 1}^{x \text{ to } y} N_{p,y} * P_y * U_{p,y} * f_{NRB,y} * (EF_{b,fuel,CO2} + EF_{b,fuel,non_CO2}) * (1 - DF_{b,Stove,y}) \dots \dots \dots (1)$$

PD is requested to correct this.

- 1. PD has mentioned MP8 in a lot of places in the MR instead of MP9, please revise this.**

Project participant response	Date : 30/06/2025
1. The PD has corrected the formula in the MR. 2. The comment has been revised and corrected in the MR	
Documentation provided by project participant	
VVB assessment	Date : 20/07/2025
1. The PD has updated the formula provided in the MR. The finding is CLOSED . 2. The PD has updated the MP number throughout the MR. The finding is CLOSED .	

CAR ID	02	Section no.	4.7.2	Date : 11/12/2024
Description of CAR				
1. The values applied for N _{p,1} , N _{p,2} , N _{p,3} , N _{p,4} , and N _{p,5} in the MR under the section 'Data and Parameters Monitored' are incorrect. The PD is requested to review and rectify the total values for all these parameters to ensure accuracy and consistency within the report.				
2. In the document titled 'VPA 1-10 Bam Loroum_DR_HH_ICS_MP9_V1.0', under the tab 'Group 2', a significant number of duplicate entries have been identified. The PD is requested to thoroughly review and eliminate these duplicate records to maintain data integrity and accuracy.				
Project participant response				Date : 30/06/2025
1. The values of N _{p,1} , N _{p,2} , N _{p,3} , N _{p,4} , and N _{p,5} are correct in the section D.2 Data and parameters monitored. The source document is "GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0"/ Tab "Analysis". There, an overview of the number of cookstoves-year-equivalents can be found per VPA and per AG.				
2. In tab 'Group 2', the registered women can be found. For each household, there may be multiple women since they have a polygamous culture. This is shown by column B, where repeat number 1 is the first wife and repeat number 2 for the identical identifier as the first one, is the second wife, etc.				
Documentation provided by project participant				
VVB assessment				Date : 13/11/2025

1. The VVB has reviewed the values applied for parameters $N_{P,1}$, $N_{P,2}$, $N_{P,3}$, $N_{P,4}$, and $N_{P,5}$ as presented in Section D.2 "Data and Parameters Monitored" of the Monitoring Report. The VVB confirms that the values are consistent with the source dataset "GS1340_VPA-1-10_MP9_Date Recente_HH_v1.0," specifically the *Analysis* tab, which provides a detailed overview of the number of cookstove-year-equivalents per VPA and per age group. The VVB confirms that the values are consistently applied across the Monitoring Report and the ER sheet.

2. The VVB has reviewed the document titled "VPA 1-10 Bam Loroum_DR_HH_ICCS_MP9_V1.0" and confirms that the entries appearing as duplicates under the "Group 2" tab are not actual duplicate records but represent multiple women registered within the same household due to the polygamous household structure prevalent in the project area. This is appropriately reflected in column B, where the repeat number (e.g., 1, 2, etc.) distinguishes between the first, second, and subsequent wives within the same household identifier. The VVB concludes that the data are accurate and that no duplicate entries exist in this context.

Hence, CAR#02 stands closed.

Table 3. FAR from this verification

FAR ID	NA	Section No.		Date : DD/MM/YYYY
Description of FAR				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

