

PROJECT REVIEW REPORT

Project ID	2404
Project Name	<i>Reforestation of degraded land by MTPL in India</i>
Program(s)	VCS
Verification Period	NA
Project Proponent	<i>Mangalam Timber Products Limited</i>
Methodology	<i>AR-ACM0001 Version 4</i>
Sectoral Scope(s)	<i>14. AFOLU</i>
Validation/Verification Body (VVB)	<i>KBS Certification Services Pvt. Ltd</i>

Assessment Criteria	<i>VCS Standard, v4.1, etc.</i>
Date of First Issue	30 July 2021
Date of Final Issue	02 March 2022

Summary:

An accuracy review of the *Reforestation of degraded land by MTPL in India* registration approval request has been conducted by Verra in accordance with Section 4.3 of the *Registration and Issuance Process*.

The accuracy review has raised eight assessment findings and one minor findings, detailed below. The VVB, in coordination with the project proponent, is hereby required to provide a response to the assessment findings presented in Section 1. The eight assessment findings must be addressed to the satisfaction of Verra. The VVB need not address the minor finding during this review.

This project review report will be made publicly available. Confidential information may be provided as separate attachments.

1. ASSESSMENT FINDINGS

Finding 1

Section 2.4.1 of the *VCS Standard v4.1* document states that “Non-permanence risk in Agriculture, Forestry, and Other Land Use (AFOLU) projects is addressed through the use of a project risk analysis, using the AFOLU Non-Permanence Risk Tool, which determines a number of credits to be deposited in the AFOLU pooled buffer account.”

The project proponent does not provide a non-permanence risk tool. The project proponent is required to provide a non-permanence risk tool.

VVB Response: AFOLU Non-Permanence Risk Assessment was carried using AFOLU Non-Permanence Risk Tool, v4.0¹ out prior to the validation. The non-permanence risk assessment can be found in the appendix section of the VCS PD. The non-permanence risk assessment is on Page no. 69 of the VCS PD. The VCS PD has been attached for the perusal by Verra Team.

Verra Response: The project proponent has provided a non-permanence risk tool as an Appendix of the PD. Therefore, this finding is closed and no further action is required.

Finding 2

Section 3.2.20 of the *VCS Standard v4.1* document requires that "ARR and IFM projects with harvesting activities shall not be issued GHG credits above the long term average GHG benefit maintained by the project."

Section 1.3 of the project description document states that "The eucalyptus trees planted are harvested when they are 5 years old and onwards. It is part of the management plan which involves strata wise and year wise harvesting and replanting.

Section 3.1, 'Sustainable Development', of the validation report states that "Further, the project activity involves sustainable harvesting, through its project management plan by allowing plantation to be maintained for a 5 year period before harvesting".

The project proponent does not include the calculation of the long-term average. The project proponent is required to include the calculation of the long-term average. The VVB is required to assess accordingly. The VVB is requested to assess the changes and to update the verification report accordingly.

VVB Response: The long-term average GHG benefits (LA) is estimated by averaging the expected total GHG benefit for the length of the project which is 30 years: from 2001 to 2031. The total GHG benefit for the length of the project is 4,409,933, when divided by 30 years results in 146,998. The explanation has now been added in the updated VCS PD.

¹ https://verra.org/wp-content/uploads/2019/09/AFOLU_Non-Permanence_Risk-Tool_v4.0.pdf

According to section 3.2.21 of VCS Standard v4.1 The long-term average GHG benefit to date (LTA) has been determined by averaging the expected total GHG benefit to date. For each year, the total GHG benefit is the to-date GHG emission reductions or removals from the project scenario minus baseline scenario.

To reaffirm the GHG benefit to date has been used in the calculation instead of expected annual change.

The estimation of average GHG benefit to date (LTA) is described in the table below:

Year	Baseline scenario: to date GHG emission reductions and removals at year t	Project scenario: to date GHG emission reductions and removals at year t	Expected total GHG benefit to date
Year	tCO ₂ e	tCO ₂ e	tCO ₂ e
t	BE t	PE t	PE t - BE t
2001	0	3862	3862
2002	2.93	28667	28664
2003	7.68	97471	97463.69
2004	14.12	261235	261221
2005	24.55	618874	618849
2006	36.35	736104	736067.28
2007	50.64	1021487	1021436
2008	67.79	1616039	1615971
2009	68.01	-385670	-385738.25
2010	68.23	365864	365795
2011	68.45	-153436	-153504
2012	68.67	-444310	-444378.53
2013	68.89	-246434	-246503
2014	69.11	542911	542842
2015	69.33	119993	119923.58
2016	69.55	-306694	-306763
2017	69.77	-246434	-246504
2018	69.99	542911	542840.98
2019	70.21	119993	119923
2020	70.43	-306694	-306764

2021	70.65	-247388	-247459.07
2022	70.87	537953	537882
2023	71.10	96288	96217
2024	71.32	-381967	-382038.33
2025	71.54	-437806	-437877
2026	71.76	586173	586101
2027	71.98	6247	6174.59
2028	72.21	-909035	-909107
2029	72.43	1588595	1588523
2030	72.65	-413114	-413187
		Sum	4409933
		LTA	146,998

The same has been described in the VCS PD now in the section 1.10

Verra Response: The project proponent included the long-term average under Section 1.10 of the PD, however the long-term average was based on the expected annual change in the GHG benefit instead of the expected total GHG benefit to date. Additionally, the VVB does not include an assessment of the same. The project proponent is requested to recalculate the long-term average using the expected total GHG benefit to date and VVB is required to include an assessment of the long-term average calculation.

VVB Response:

The Long-Term Average (LTA) has been calculated by following the VCS Guidelines of Section 3.2.21 of VCS Program Standard v4.1² and AFOLU Guidance: Example for Calculating the Long Term Average Carbon Stock for ARR Projects with Harvesting³.”

The present ARR project has been developed on the degraded lands. The project crediting period is 30 years. Trees are planted in different year wise strata at the staggered intervals. The project defines 7 year plantation programme. The harvesting of trees occurs on interval of 5-years in each strata. With harvesting, replanting take place after harvesting operations in the same year.

The entire land included in the project activity has been stratified into 7 project strata based on planting year as given in Table below:

Plantation year	Strata	Area (in hectares)
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² https://verra.org/wp-content/uploads/2021/04/VCS-Standard_v4.1.pdf

³ https://verra.org/wp-content/uploads/2018/03/VCS-Guidance-Harvesting-Examples_0.pdf

2001	Strata 1	520.58
2002	Strata 2	1000.88
2003	Strata 3	1201.34
2004	Strata 4	2163.71
2005	Strata 5	3023.61
2006	Strata 6	3400.43
2007	Strata 7	3658.91
	Total	14969.46 (hectares)

The long-term average GHG benefit to date (LTA) has been determined by averaging the expected total GHG benefit to date. For each year, the total GHG benefit is the to-date GHG emission reductions or removals from the project scenario minus baseline scenario. To reaffirm, the GHG benefit to date has been used in the long-term average calculation instead of expected annual change. The long term average is coming out to be 4,114,628.1 tCO₂e.

The following equation to calculate the long-term average GHG benefit:

$$LA = \frac{\sum_{t=0}^n PE_t - BE_t}{n}$$

Where:

LA	The long-term average GHG benefit
PE _t	The total to-date GHG emission reductions and removals generated in the project scenario (tCO ₂ e), inclusive of CO ₂ , N ₂ O, CH ₄ and leakage as applicable
BE _t	The total to-date GHG emission reductions and removals projected for the baseline scenario (tCO ₂ e)
t	Year
n	Total number of years in the establishment period, equaling 30

The same has been described in the revised VCS PD & validation report.

Verra Response:

The project proponent has provided information on the procedure used to calculate the long-term average, however does not provide information to the reader to check the calculation performed.

The project proponent is required to provide the calculation spreadsheet used to calculate the long-term average as well as the Emission Reductions and Removals for the current monitoring period.

Also, Section 3.2.21 of the *VCS Standard v4.1* document states that “The long-term average GHG benefit shall be calculated using the following procedure: 1) Establish the period over which the long-term average GHG benefit shall be calculated, noting the following: a) For ARR or IFM projects undertaking even-aged management, the time period over which the long-term GHG benefit is calculated shall include at minimum one full harvest/cutting cycle, including the last harvest/cut in the cycle. For example, where a project crediting period is 40 years and has a harvest cycle of 12 years, the long-term average GHG benefit will be determined for a period of 48 years. b) For ARR projects under conservation easements with no intention to harvest after the project crediting period, or for selectively-cut IFM projects, the time period over which the long-term average is calculated shall be the length of the project crediting period.” The project proponent is required to follow the above mentioned procedure to calculate the long-term average.

VVB Response: Please see the attached response.

Verra Response: The project proponent has provided the spreadsheet with the emission reductions and removal calculations, including the long-term average and the project description and validation report were updated to reflect the changes. The PD states “Therefore, based on the Step #6, although the project will deliver a total of 4,409,903 tCO₂e over 30 years crediting period and annual average Emission Reductions (ERs) of 146,998. However because of a tree wise harvesting and replanting plan, the long term average will be reduced to 3,307,036.4 tCO₂e. Therefore, Long Term Average is expected to be achieved by year 22.5. Conservatively, beyond 22 years, the project activity will not claim any VCUs. However, the value of 4,409,903 tCO₂e is derived from the ex-ante calculations, as well as the average ERs of 146,998. The project proponent is requested to clarify why these values were not obtained from data provided in the spreadsheet under tab “LTA-CO₂e” and “VCUs after LTA”

VVB Response: The value of the long-term average has now been updated by the Project Proponent. As per the worksheet titled “LTA-CO₂e” in the ER Estimation sheet, the Expected GHG benefit-to-date is 99211092.3 tCO₂e and total number of years in the establishment period is 30. So, the long-term average GHG benefit becomes 3,307,036.4 tCO₂e. The Project Proponent has now updated the VCS PD in the section 1.10.

Verra Response: The project proponent has included the long-term average calculation and provided clarifications. Therefore, this finding is closed and no further action is required.

Finding 3

Section 1.14 of the *VCS Project Description, v4.0* template requires to "Identify and demonstrate

compliance of the project with all and any relevant local, regional and national laws, statutes and regulatory frameworks."

The project proponent lists the legislation but does not demonstrate compliance of the project with the existing legislation. The project proponent is required to demonstrate compliance of the project with all and any relevant local, regional and national laws, statutes and regulatory frameworks under Section 1.14 of the project description document.

VVB Response: There are no laws or regulations or policies that are specifically applicable to the reforestation activities in India. There are multiple laws, regulations and schemes for forest management and conservation. However, these are no legal obligations for these laws, regulations and schemes. Some of the acts and rules are as following which may be applicable for forest management but do not require any obligations for reforestation of lands in India. These are described in the table below:

Acts and Rules	Description
Water (Prevention and Control of Pollution) Act, 1974 with Rules.	The tree plantation activities pollute any water resources, whether surface or ground water.
Biological Diversity Act, 2002	There is no mention of reforestation in the context of biodiversity
The Indian Forest Act (1927)	The reforestation activity do not come under purview of The Indian Forest Act (1972).
Forest (Conservation) Act, 1980	The reforestation activity do not come under purview of The Forest (Conservation) Act, 1980.
Environment (Protection) Act, 1986	The reforestation activity do not come under scope of The Environment (Protection) Act, 1986.

The same description has now been added in the VCS PD.

Verra Response: The project proponent states that “There are no laws or regulations or policies that are specifically applicable to the reforestation activities in India. There are multiple laws, regulations and schemes for forest management and conservation. However, these are no legal obligations for these laws, regulations and schemes. Some of the acts and rules are as following which may be applicable for forest management but do not require any obligations for reforestation of lands in India.” The project proponent is required to justify how the existing laws, regulations and schemes are not an obligation for reforestation of lands in India.

VVB Response: There are no laws or regulations or policies that are specifically applicable to the reforestation activities in India. There are multiple laws, regulations and schemes for forest management and conservation. However, these are no legal obligations for these laws, regulations and schemes. Some of the acts and rules are as following which may be applicable for forest management but do not require any obligations for reforestation of lands in India. These are described in the table below:

Acts and Rules	Description

Water (Prevention and Control of Pollution) Act, 1974 with Rules.	The tree plantation activities pollute any water resources, whether surface or ground water.
Biological Diversity Act, 2002	There is no mention of reforestation in the context of biodiversity
The Indian Forest Act (1927)	The reforestation activity do not come under purview of The Indian Forest Act (1927).
Forest (Conservation) Act, 1980	The reforestation activity do not come under purview of The Forest (Conservation) Act, 1980.
Environment (Protection) Act, 1986	The reforestation activity do not come under scope of The Environment (Protection) Act, 1986.

The same description has now been added in the VCS PD, the explanation on each law/act/rules has been expanded for the present reforestation project activity. In addition, state-specific forest policies and their assessment pertaining to this reforestation project activity has been added in the section 1.14 of the VCS PD.

The description is as following:

(1) Water (Prevention and Control of Pollution) Act, 1974 with Rules 4. - The act and rules adopted by the Republic of India in 1974 do not cover and not applicable to reforestation activity.

(2) Biological Diversity Act, 2002⁵ - By going through the Biological Diversity Act, 2002, it is clear that there is no mention of reforestation project activity on barren land or any other lands. Therefore, this act is not applicable.

(3) The Indian Forest Act (1927)⁶ - The Indian Forest Act is applicable for the following types of forests and forest produce:

(i) Reserved forests - The reforestation project activity do not fall under the reserved forest category. The lands under reforestation project activity are barren private lands owned by individual farmers and tribal people. Reserve forests are the most restricted forests and are constituted by the State Government on any forest land or wasteland which is the property of the Government.

4 <https://cpcb.nic.in/upload/home/water-pollution/WaterAct-1974.pdf>

5 https://web.archive.org/web/20111030184228/http://envfor.nic.in/divisions/biodiv/act/bio_div_act_2002.pdf

6 <https://cdnbbsr.s3waas.gov.in/s3c5866e93cab1776890fe343c9e7063fb/uploads/2021/05/2021051236.pdf>

(ii) Protected forests - The reforestation project activity do not fall under the protected forest category. Protected Forest of India are natural forests areas where the habitat and resident wild animal and plant species have certain degree of protection. The reforestation project activity has been carried out on privately owned lands and therefore do not fall under protected forest areas.

(iii) Village forests - Village forests are the one in which the State Government may assign to 'any village community the rights of Government to or over any land which has been constituted a reserved forest'. The lands under the reforestation activity are privately owned and not owned by the government and therefore rules for village forests will not be applicable.

(iv) The control over forests and lands not being the property government -

The Government of India may, by notification, regulate or prohibit in any forest or waste land-

(i) the breaking up or clearing of land for cultivation - the lands under the reforestation project activity were barren before the project activity and were selected for reforestation activity and not for crop cultivation.

(ii) the pasturing of cattle - the lands under the reforestation project activity do not cover the pasturing of cattle.

(iii) setting fire to or clearing of the vegetation - The lands under the reforestation activity were barren before the project activity and therefore no clearing or vegetation or setting fire were done or encouraged.

(v) The duty on timber and other forest-produce - This clause is exclusively for imposing duty on timber and other forest-produce and not for any reforestation project activity.

(vi) The control of timber and other forest-produce in transit - this clause of the act is applicable for timber and other forest produce in transit and therefore do not cover the reforestation activity.

(vii) The collection of drift and stranded timber - his clause of the act is applicable for unclaimed and stranded timber and other forest produce and therefore do not cover the reforestation activity.

By studying aforementioned clauses of The Indian Forest Act (1927), it is clear that the act do not apply to the reforestation project activity.

(4) Forest (Conservation) Act, 1980 - The Forest (Conservation) Act, 1980 of India basically about the restriction on the dereservation of forests or use of forest land for non-forest purpose. The lands under the reforestation project activity do not come under the forest cover. They were privately owned land and therefore provisions of Forest (Conservation) Act, 1980 will not be applicable.

7 <http://moef.gov.in/wp-content/uploads/2018/03/Forest.pdf>

(5) Environment (Protection) Act, 1986 - The Environment (Protection) Act, 1986 was enacted to lay down the rules related to environmental pollution, the procedures and safeguards for the handling of hazardous substances, the prohibition and restrictions on the handling of hazardous substances in different areas, the prohibition and restriction on the location of industries and the carrying on process and operations in different areas, and the procedures and safeguards for the prevention of accidents which may cause environmental pollution and for providing for remedial measures for such accidents. In the present reforestation project activity, hazardous chemicals or substances are not involved. No hazardous chemicals mentioned in Schedule I and Schedule II of "The Hazardous Wastes (Management, Handling and Transboundary Movement) Rules, 2008"⁹ were used in the reforestation project activity. There is no mention of maximal allowable limits of pollutants from reforestation project activity in the Environment (Protection) Act, 1986. In addition, no chemicals were handled or stored or manufactured in the reforestation project activity described in Scheduled I and Scheduled II list of chemicals in "The Manufacture, Storage and Import of Hazardous Chemical Rules, 1989"¹⁰. No parasites, human pathogens, bacteria, virus, protozoa and nematodes were used, imported, exported or stored as per "The Rules the Manufacture, Use, Import, Export and Storage of Hazardous Micro-Organisms Genetically Engineered Organisms or Cells, 1989"¹¹. Therefore, Environment (Protection) Act, 1986 is not applicable to the reforestation project activity.

Apart from the aforementioned national laws and acts, there are state-specific acts which have been described as following. The project activity is spread over three states of India - (i) Orissa (now renamed as Odisha); (ii) Andhra Pradesh; and (iii) Chhattisgarh. Each state has their own laws/acts/regulations for forests.

(i) Orissa (now renamed as Odisha) - The state of Orissa adopted its forest act in the year of 1972 - "The Orissa Forest Act, 1972"¹². The act is applicable for the following:

(a) **Reserved Forests** - The lands under the reforestation project activity do not fall under the reserved forest category. The lands privately owned which were barred prior to the project activity.

8 https://www.indiacode.nic.in/bitstream/123456789/4316/1/ep_act_1986.pdf

9 <https://npcb.nagaland.gov.in/wp-content/uploads/2016/03/HWM-2008.pdf>

10 <http://nagarikmancha.org/images/MANUFACTURE,%20STORAGE%20AND%20IMPORT%20OF%20HAZARDOUS%20CHEMICAL%20RULES,%201989.pdf>

11 <http://nbaindia.org/uploaded/Biodiversityindia/Legal/28.%20Rules%20for%20the%20manufacture,%20use%20import%20export%20and%20storage%20of%20hazardous%20microorganism%20genetically%20engineered%20organisms%20or%20cells,%201989.pdf>

12 https://forest.odisha.gov.in/sites/default/files/2020-01/5TOFA_1972.pdf

(b) **Village Forests** - According to the Act, the State Government may, by notification, constitute any land at their disposal to be a village forest for the benefit of any village community or group of village communities, and may in manner vary or cancel any such notification. The lands selected for the reforestation project activity is owned by the individual private land owners and not owned by the State Government Forest Department. Therefore, lands under the project activity cannot be designated as Village Forests.

(c) **Protected Forests** - The lands under the reforestation project activity are privately owned lands and do not fall under protected forests.

(d) **The control over forests and lands not being the property of the government or over which government have joint interest** -

The State Government of Orissa may, by notification, regulate or prohibit in any forest or waste land-

(i) the breaking up or clearing of land for cultivation - the lands under the reforestation project activity were barren before the project activity and were selected for reforestation activity and not for crop cultivation.

(ii) the pasturing of cattle - the lands under the reforestation project activity do not cover the pasturing of cattle.

(iii) setting fire to or clearing of the vegetation - The lands under the reforestation activity were barren before the project activity and therefore no clearing or vegetation or setting fire were done or encouraged.

(e) **The control of timber and other forest produce in transit or possession** - It is applicable for control of timber or other forest produced and not applicable for the reforestation project activity.

(f) **The collection of drift and stranded timber** - It is for specifically for timber and not for reforestation project activity.

(g) **Provisions related to sandal wood** - this clause is applicable for sandal wood and not for reforestation project activity.

By Analyzing aforementioned clauses of 'The Orissa Forest Act, 1972', it clear that the reforestation project activity do not violate any clauses of the act.

(ii) Andhra Pradesh - The state government of Andhra Pradesh adopted its "The Andhra Pradesh Water, Land and Trees Rules, 2004" or WALTA Rules, 2004 13. Under the WALTA Rules, 2004 every Municipal Corporation or Municipality or other local area shall plant or maintain certain number of trees in the following areas:

13 http://forests.ap.gov.in/PDF/GOs/WALTA_RULES_2004.pdf

- (a) Residential areas;
- (b) Commercial or institutional areas; and
- (c) Industrial areas.

The reforestation project has been carried out on many small parcels of private lands owned by the poor farmers and tribal people in locations which do not fall under residential areas, commercial or institutional areas or industrial areas. Therefore, WALTA Rules, 2004 are not applicable on the lands under reforestation project activity.

(iii) Chhattisgarh - The state government of Chhattisgarh adopted its forest policy on 22 October 2001 - "Chhattisgarh State Forest Policy 2001¹⁴", which emphasizes on afforestation for the purpose of fuel wood and fodder supply rather than restoring the degraded lands. This policy is a guiding document for the government plans and not a mandatory government policy instrument for encouraging forestry on privately owned degraded/ degrading lands. Under the paragraph 4.10.2, it is mentioned that "*Planting of trees along side of roads, railway lines, rivers, streams and canals, and on other unutilized lands under the state, corporate, institutional or private ownership should be encouraged. Green belts should be raised in urban/industrial/mined out areas. Such a program will also help to improve the microclimate of the concerned area.*" As from this statement, it is evident that planting of trees on the private establishments in Chhattisgarh is encouraged but it is not mandatory.

Verra Response: the project proponent included additional information to show how the project is in compliance with the relevant laws. Therefore, this finding is closed and no further action is required.

Finding 4

According to the Instructions for Completing the VCS Project Description, v4.0 template, "Where a section is not applicable, explain why the section is not applicable (i.e., do not delete the section from the final document and do not only write "not applicable")".

The project proponent left the "Commercially Sensitive Information" section blank under Section 1.17 of the project description. If the "Commercially Sensitive Information" section is not applicable, the project proponent is required to explain why the section is not applicable (i.e., do not delete the section from the final document and do not only write "not applicable").

VVB Response: The section has now been filled. There is no commercially sensitive information in the project.

Verra Response: The requested information was provided. Therefore, this finding is closed and no further action is required.

¹⁴[https://www.cgmpfed.org/new/act_rules/Chhattisgarh%20Forest%20Policy%20Act%202001%20\(English\).pdf](https://www.cgmpfed.org/new/act_rules/Chhattisgarh%20Forest%20Policy%20Act%202001%20(English).pdf)

Finding 5

Section 1.1 of the *VCS Standard v4.1* document states that “This document will be updated from time-to-time and readers shall ensure that they are using the most current version of the document.”

Section 1.1 of the Validation Report states that Version 4 of the VCS Standard document was used.

The VVB is required to use the most updated version of the VCS Standard document. The most updated version of the document is v4.1. The VVB is required to update the VCS Standard document used to version 4.1.

VVB Response: The validation report has been revised.

Verra Response: The VVB has updated the version number of the VCS Standard document. Therefore, this finding is closed and no further action is required.

Finding 6

Section 3.1 of the *VCS Validation Report, v4.0* template requires to "Provide an overall conclusion regarding whether the description in the project description is accurate, complete, and provides an understanding of the nature of the project."

The VVB does not provide an overall conclusion regarding whether the description in the project description is accurate, complete, and provides an understanding of the nature of the project. The VVB is required to provide an overall conclusion regarding whether the description in the project description is accurate, complete, and provides an understanding of the nature of the project under Section 3.1 of the validation report.

VVB Response: Please see the revised validation report.

Verra Response: The validation report was revisited to include the information requested. Therefore, this finding is closed and no further action is required.

Finding 7

Section 4 of the *VCS Validation Report, v4.0* template requires to "Clearly state whether the project complies with the validation criteria for projects set out in VCS Version 3, and include any qualifications or limitations."

The VVB does not include any qualifications or limitations. The VVB is required to include any qualifications or limitations under Section 4 of the validation report.

VVB Response: VVB would like to clarify that the project complies with the validation criteria and no qualifications or limitations related to the validation were identified.

Verra Response: Section 4 of the validation report was updated to include the requested information. Therefore, this finding is closed and no further action is required.

Finding 8

Section 2.2 of the project description document states that “The stakeholders identified are mainly the farmers who are participating in the project activity apart from nearby villagers, local panchayet, forest officials and the employees of the company. The views and comments of the stakeholders were collected by way of conducting a series of stakeholders’ consultation meetings as well as through PRA exercise.”

The table included under Section 2.3 of the validation report only includes project staff and does not include any farmers who are participating in the project activity.

The VVB is requested to demonstrate how the interviews with only project staff are a sufficient representation of the communities involved in the project. Please provide evidence on how the interviewers were selected, how they represent a diverse set of the stakeholders, and that by engaging only with project staff, a reasonable level of assurance was achieved.

VVB Response: As per the paragraph 3.19.5 of the VCS Standard V4.1, “For projects registered under the CDM, the cover page and sections 1.1, 1.2, 1.3, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 1.12, 1.13, 1.14, 1.15.1, 1.16, 1.17 and 3.6 of the VCS Project Description Template shall be completed. A validation/verification body shall undertake a validation of same, which shall be accompanied by a validation representation, to provide a gap validation for the project’s compliance with the VCS Program rules.”

In accordance with the above-mentioned requirements, the interviews were carried out with the project staff to validate relevant sections for the purpose of gap validation. Hence, stakeholder consultation by PP and stakeholder interviews by VVB were not required to be conducted as they have been already done as a part of CDM Validation.

Verra Response: The explanation provided is found to be sufficient. Therefore, this finding is closed and no further action is required.

2. MINOR FINDINGS

Minor finding 1

According to the information from project 5016 under the [CDM website](#), the project proponent has issued an issuance request for 1,764,076 CERs requested up to 31 December 2012. Also, per Section of the *VCS Standard v4.1* document, “ARR and IFM projects with harvesting activities shall not be issued GHG credits above the long term average GHG benefit maintained by the project.” The

project proponent should be aware that the project shall not issue GHG credits above the long term average in future verification under the VCS program.

3. ASSESSMENT CONCLUSION

On 30 July 2021, Verra conducted a review of the *Reforestation of degraded land by MTPL in India*, the results of which may be found above.

On 13 August 2021, KBS provided Verra with an updated project description and validation report. The updates were sufficient to close most of the Assessment Findings, however Findings 2 and 3 remain open. Also, Verra has included one minor finding to the review.

On 21 October 2021, KBS provided Verra with an updated project description and validation report. The updates were sufficient to close most of the Assessment Findings, however Finding 2 remains open.

On 12 December 2021, KBS provided Verra with an updated project description and validation report. The updates were sufficient to close all the Assessment Findings, and the review is closed.

On 20 December, Verra submitted a PRR. Although most findings were closed, finding 2 remains open.

On 02 March 2022, Verra closed the review.