

**Verification report for
GS4GG project activities
(Gold Standard for the Global Goals)**

BASIC INFORMATION

Title of the GS4GG Programme	PoA: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America"
GS ID of Programme	PoA: GS1988
Title of the VPA(s) covered	VPA: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala"
GS ID (s) of Project (s)	VPA: GS10457
Version number of the verification and certification report	2.1
Completion date of the verification and certification report	18/08/2022
Monitoring period number and duration of this monitoring period	1 st monitoring period Duration: 01/12/2019 – 30/11/2021(inclusive of both days)
Version number of the monitoring report to which this report applies	1.6 Dated: 03/08/2022
Crediting period of the project activity corresponding to this monitoring period	13/05/2019 – 12/05/2024
Project representative	Esther Adams, Program Manager eadams@proyectomirador.org +1 (415) 925-1887
Host Country	Guatemala
Applied methodologies and standardized baselines	Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0
Activity requirements applied	<input checked="" type="checkbox"/> Community Services Activities
Mandatory sectoral scopes	Sectoral Scope 3

Product requirements applied			<input checked="" type="checkbox"/> GHG Emissions Reduction & Sequestration	
Sustainable Development Goals Targeted	SDG Impact	Estimated amount of annual average certified SDG impact (as per approved PDD)	Total amount of certified SDG impact (as per approved methodology) achieved in this monitoring period	Units/Products
SDG 13 Climate Action	Emission Reduction	16,270	14,409	VERs
SDG 1 No Poverty	USD saved per week per household	NA	2.59	USD
SDG 1 No Poverty	Reduction in time spent collecting fuelwood	NA	46%	%
SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	NA	42%	%
SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	NA	47%	%
SDG 4 Quality Education	Annual training hours provided	NA	238 (2020) 515 (2021)	Hours
SDG 5 Gender Equality	Satisfaction among stove beneficiaries	NA	89%	%
SDG 5 Gender Equality	Stove users report improved cooking times	NA	76%	%
SDG 5 Gender Equality	Mirador's direct employees are women	NA	25%	%

SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	NA	79%	%
SDG 8 Decent Work and Economic Growth	Jobs created	NA	71	Number of jobs
SDG 8 Decent Work and Economic Growth	Job rate satisfaction	NA	100%	%
SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	NA	79.28%	%
SDG 15 Life on Land	Baseline and project household fuel consumption	NA	Pb,p,y 0.005212 Pb,y 0.014080, Pp,y 0.008868	t/household/day
Name of the Gold Standard approved auditor (DOE)		Earthood Services Private Limited		
Name, position and signature of the approver of the verification and certification report		 Ashok Gautam Director		

SECTION A. Executive summary

Description of PoA and specific case VPA

The programme of activities titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” by Coordinating/Managing Entity (Proyecto Mirador Foundation) utilizes carbon finance to support the dissemination of improved cookstoves that address the problems of deforestation, indoor air quality, global warming and slow economic development.

VPA entitled-

“Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala” includes dissemination of highly efficient Cookstoves in Guatemala.

The project reduces carbon emissions by providing efficient cookstoves, which help in burning the fuel efficiently and completely. Also, it reduces soot and black carbon found in products of incomplete combustion thereby improving the environmental and health condition of the user as well. The project



will lead to reduction in respiratory illness caused by inhalation of toxic smoke and will help in reducing indoor air pollution.

Proyecto Mirador Foundation has contracted Earthood Services Private Limited (Earthood) to conduct the verification and certification of emission reductions reported for the GS VPA, GS10457- "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" under the GS registered PoA 1988 "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" in Guatemala for the period 01/12/2019 - 30/11/2021. This report contains the findings of the verification process and a certification statement for the certified emission reductions. The verification is the periodic independent review and ex post determination by Earthood of the monitored reductions in GHG emissions that have occurred as a result of the registered GS project activity during a defined monitoring period. Certification is the written assurance by Earthood that, during the specified period of time, the project activity achieved the verifiable emission reductions.

Thus, the objective of this verification was to verify and certify emission reductions reported for the VPA "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" for the period 01/12/2019 - 30/11/2021.

During the current monitoring period from 01/12/2019 to 30/11/2021, the PoA has resulted in emission reductions of 14,409 tCO₂e. The SDG benefits achieved from the Programme of Activity are listed in the table below in detail:

Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products
SDG 13 Climate Action (mandatory)	Emission Reductions	14,409	VERs
SDG1 No Poverty	USD saved per week per household	2.59	USD
SDG1 No Poverty	Reduction in time spent collecting fuelwood	46%	%
SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	42%	%
SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	47%	%
SDG 4 Quality Education	Annual training hours provided	238 (2020) 515 (2021)	Hours
SDG 5 Gender Equality	Satisfaction among stove beneficiaries	89%	%
SDG 5 Gender Equality	Stove users report improved cooking times	76%	%
SDG 5 Gender Equality	Mirador's direct employees are women	25%	%
SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79%	%
SDG 8 Decent Work and Economic Growth	Jobs created	71	Number of jobs
SDG 8 Decent Work and Economic Growth	Job satisfaction rate	100%	%
SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	79.28%	%
SDG 15 Life on Land	Baseline and project household fuel consumption	Pb,p,y 0.005212 Pb,y 0.014080, Pp,y 0.008868	t/household/day

Scope of Verification

This verification is an independent and objective review for determination of the monitored SDG outcomes and reductions in GHG emissions by the VVB. The verification addresses the implementation and operation of the GS VPA and tests the data and assertions set out in the monitoring report based on the following:

- (i) The approved methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0"/5/
- (ii) The registered PoA-DD/1/ & registered VPA-DD/2/ and monitoring plan

- (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) Principles and Requirements for GS4GG version 1.2/27/
- (v) CDM Validation and Verification Standard (VVS) version 3.0/29/
- (vi) CDM Project Standard (PS) version 3.0/30/ and Project Cycle Procedure (PCP) version 3.0/31/
- (vii) Validation and Verification Body requirements, GHG Product requirements and references relevant to the project activity's reported SDG outcomes
- (viii) GS4GG Transition Annexure (approved) dated 12th April 2019/06/

The verification has considered both 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 GS for GG, as appropriate to the VPA. 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.

Verification Process:

The verification process is conducted as per internal GS Requirements, which includes the following steps;

- a) Contract with CME and appointment of verification team and technical review team (refer Section B.1 and B.2 of this report)
- b) Desk review (refer Section D.1 of this report) of Monitoring Report and corresponding ER sheet by verification team and planning of onsite audit (including sampling approach (refer Section D.4 of this report) to be applied)
- c) Physical site visit by local assessor with checklist approved by TL (refer Section D.2 of this report) (physical implementation and interview with relevant stakeholders)
- d) Follow up activities e.g., interviews (refer Section D.3 of this report)
- e) Reporting and closure of findings (CARs/CLs/FARs) and preparation of draft verification report (refer Section D.5 of this report)
- f) Independent technical review (refer Section B.2 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 D.5 of this report) (CARs/CLs/FARs) and final approval for the decision made (refer Section G and H of this report).
- h) Issuance of final verification report to contracted CME (or authorized representatives) and submission of request for issuance, as appropriate.

Verification Conclusion:

Based on the outcome of the verification process of the PoA "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" and its VPA02 "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" for the monitoring period 01/12/2019 – 30/11/2021 (including both dates) we confirm that the implementation of referenced registered PoA and its VPA is complying with applicable CDM and GS rules and regulations as stated in the Monitoring Report (final) version 1.6, dated 03/08/2022. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0"/5/ and the monitoring plan contained in the registered PoA-DD/1/ and VPA-DD/2/ and "Gold Standard for Global Goals Transition Annexure", dated 12th April 2019/06/.

Earthood Services Private Limited is able to certify that the emission reductions from the registered PoA (GS 1988) "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" and its VPA "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" for the monitoring period 01/12/2019 – 30/11/2021 (including both dates) amount to 14,409 tCO_{2e}. Therefore, this is being submitted for request for issuance, as per Gold standard procedures.

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team members

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR	Singh	Kaviraj	Central office	Y	N	N	Y
2.	Verifier	IR	Mahala	Deepika	Central office	Y	N	N	Y
3.	Technical Expert (TA 3.1)	IR	Mahala	Deepika	Central office	Y	N	N	Y
4.	Methodology Expert	IR	Mahala	Deepika	Central office	Y	N	N	Y
5.	Local expert	EI	Cardona	Rommel	Central office	Y	Y	Y*	Y
6.	Trainee Verifier	IR	Kalita	Jahnabi	Central office	Y	N	N	Y

*on-site assessment was done by local expert with the help of a checklist provided by the TL

B.2. Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)
1.	Technical reviewer	IR	Guleria	Shifali	Central Office
2.	Technical expert (TA 3.1)	IR	Guleria	Shifali	Central Office
3.	Approver	IR	Gautam	Ashok	Central Office

SECTION C. Application of materiality in conducting the verification

C.1. 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 (, sales database, installation records, carbon transfer form etc.) to ER sheet/database.	Low	The documents are also subjected to an internal check to ensure the accuracy of data entry.	On a sampling basis, the records are checked with the information from database and substantiated by remote observations.
2.	Error in applying the formulae in the emission reduction calculation sheet	Low	The calculation method has been prescribed in the applied methodologies and further detailed in the registered VPA-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 has been reviewed in detail by the assessment team. Each step for the calculation has been thoroughly checked to confirm the final numbers.

C.2. Consideration of materiality in conducting the verification

All errors identified were individual error and no extrapolation was required. The verification team conforms that the final ERs are free from material errors with reasonable level of assurance.

SECTION D. Means of verification

D.1. Desk/document review

The verification is performed primarily as a desk review of the documents submitted at various stages of assessments. The review is performed by assessment team using dedicated protocols (checklists). The assessment team cross checks the information provided in the documents (MR) and information from sources other than those used, if available, and also conducts independent background investigations. Earthood conducted a desk review as under;

- A review of the data and information presented to verify their completeness

- A review of the monitoring plan, the monitoring methodology 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
- A review of calculations and assumptions made in determining the GHG data and emission reductions
- 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 emission reductions

The list of documents reviewed during the verification is provided under appendix 3 of this report.

D.2. On-site inspection

Duration of on-site inspection: NA				
No.	Activity performed on-site	Site location	Date	Team member

Onsite assessment is not being conducted for the current verification, due to safety concerns over travel amid global pandemic COVID-19. The risk of contraction of novel coronavirus is the key reason behind limited travel activities being observed globally. The ongoing global pandemic due outbreak of COVID-19 virus contraction has led people to adopt safe practices such as social distancing, and travel restrictions across international boundaries. Though commercial flights have resumed at the host country, passengers must carry a evidence of receiving a complete two dose COVID-19 vaccination course, with the final dose being administered at least two weeks before beginning the trip to the host country /44/.

In lieu of the risks associated with COVID-19 pandemic, GS4GG had released interim measures on 04/04/2020 and now extended it upto 30/06/2022 (the fifth version of interim measures were issued on 21/12/2021)/45/.

The Interim Measures /45/ adopted by the Gold Standard for the Mandatory Site Visits by VVB are defined in Para 4.1 of the said measures. These interim measures suggest VVB to apply alternatives to the site visits, as discussed below:

“Para 4.1.1 (b) - If site visit cannot be postponed due to significant impact of delaying the site visit on VVB and/or project developer due to timeline/commitment as per validation/verification or GS-VERs delivery agreement, VVB may replace mandatory on-site visits with remote audits. The audit may include but not limited to validation, verification, the inclusion of VPAs, design change review etc.

Para 4.2.2 further defines the approach that may be undertaken for remote audits. These are –

- Use validation/verification techniques and advanced communication technology solutions to validate/verify information and compliance with applicable requirements to the extent possible, to ensure the completeness and credibility of the audit;
- Use means such as, but not limited to, tele/video meetings; interviews with relevant stakeholders, local authorities, project participants, persons responsible for data collections, end user and/or beneficiaries of the project; photographic evidence, video recordings; data collection using drones, satellite image (where possible); relevant documents; and other publicly available information.
- Transparently disclose in the audit report that

– The audit is undertaken remotely, and

– Describe the alternative means used and justification that they are sufficient for the audit

ANNEX - 1 RECOMMENDED VALIDATION/VERIFICATION TECHNIQUES of GS4GG Covid-19 Interim Measures /45/ also states that

In assessing the information, the VVB shall apply the means of validation and verification, including, but not limited to:

- i. Cross checks between information provided in the PoA-DD/Monitoring report and information from third-party or publicly available sources other than those used; if available, the VVB's sectoral or local expertise; and, if necessary, independent background investigations.

Accordingly, the verification team has applied alternative means, which are discussed below.

Alternative means used by VVB:

1. For the current verification, VVB's Local Expert was sent to the site to carry out the end-user surveys with a checklist/46/ prepared by the verification team. 33 end users (11 for each stove age group) were picked randomly by VVB and Local Expert conducted in-person interview with the end-users using the checklist provided by the assessment team. The Local expert submitted filled forms of each end-user to the VVB, where assessment team reviewed each form to accept CME's sampling approach and was therefore accepted as alternate means of verification.
2. Remote interviews (telephonic/ video calls) with the representatives of CME to discuss the implementation of VPA and monitoring procedures for various parameters.
3. Review of documentary evidence and supporting documents. The entire list of documents reviewed for purpose of verification is available in Appendix 3 of this report.

These alternative methods were considered sufficient by the verification team for the current batch for this issuance and provide the VVB assessment team with enough evidence to arrive at a verification conclusion.

D.3. Interviews

No.	Interviewee		Affiliation	Date	Subject	Team members
	Last name	First name				
1.	Hernandez	Ivan	Proyecto Mirador	01/02/2022	Project implementation, distribution mechanism, monitoring procedures monitoring survey	Deepika Mahala and Jahnabi Kalita
2.	Orellana	EL Delmy Julissa Felipe	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
3.	Lopez	EL Glenda Johana Molina	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
4.	Reyes	EL Mercy Johana Orellana	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
5.	Agustín Agustín	EL Nancy esmeralda	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
6.	Orellana	EL Noemí Cervantes	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
7.	Gereda	LA Francisca Elizabeth	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona

		Díaz Fajardo de				
8.	González	LA Guadalupe Gereda	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
9.	de Rivera	LA Lesbia Karina Gutiérrez Sanabria	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
10.	Zúñiga	LA Sandy Adaly Molina	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
11.	Rodríguez	LA Silvia Gereda	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
12.	Aguilar	SA Brenda Isabel Gómez	End user (0-1)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
13.	Díaz	BE Edin Estuardo Jacinto	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
14.	de Morales	BE Leslie Karina Díaz	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
15.	Agustín	BE María Magdalena	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
16.	Díaz	BE Sucely Areli Pérez	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
17.	de Garcia	EL Idalma Nohemi Duarte	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
18.	Portillo	EL Juan José Fernández	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
19.	Deras	EL Julia Perez	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
20.	Martinez	EL Karla Yaneth Martinez	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
21.	Ramirez	EL Maria Herlinda Rosa	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
22.	Rodríguez	JA Elda Marina Guillen	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
23.	Salguero	JA Elida Ayde Posadas	End user (1-2)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
24.	Cervantes	AN Aurelia Pérez	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
25.	Cervantes	AN Felicita Aracely Perez	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
26.	Aragon	AN Fermelicia Loyo	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona

		Rodriguez De				
27.	de Perez	AN Maria Candelaria Hernandez Garcia	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
28.	Vargas	AN Sandra Corina Guerra	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
29.	de Perez	AN Silda Consuelo Lorenzo Lopez	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
30.	Santiago	AN Tiburcia Perez	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
31.	Felipe	EL Alondra Maria del Mar Lopez	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
32.	Navas	EL Banca Gloria Cervantes	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
33.	Ramires	EL Brenda Elizabeth Navas	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona
34.	Ramirez	El Olivia Garcia	End user (2-3)	14/01/2022-19/01/2022	VVB Field Survey	Rommel Cardona

D.4. Sampling approach

CME's sampling Approach:

Please refer section E.5.6. for assessment of CME's plan in detail.

VVB's Sampling Approach

The assessment team has followed a acceptance sampling approach for verification purposes. Sampling was done across the VPA in a random manner but considering the principles of proportional representation and keeping in line with "Standard for Sampling and surveys for CDM project activities and programmes of activities, Version 9.0"/33/.

Proyecto Mirador has applied a sampling approach which is sufficiently representative of the stove population w.r.t to the numbers, vintage and geographical spread. The procedure adopted by the project for doing onsite Surveys was verified through remote interviews with the project staff and results are corroborated by visual inspection and the results were matched with the centralised database (Salesforce)/11/.

Earthood has applied acceptance sampling as part of this verification activity by choosing a sample of 11 households randomly which are representative of the stove age and the geographical distribution from the overall stove data sampled by the project representatives for determining the usage rates.

11 samples were determined on the basis of an Acceptable quality level (AQL) of 0.5% and unacceptance quality level (UQL) of 20% was adopted, as the sampling done by the project is robust and the survey information is cross verified at several levels (real time monitoring and checks at centralized database. Considering a producer and consumer risk of 10% respectively.

The data presented is consistent and the records presented matched the salesforce data in the centralized system.

11 samples were randomly selected from each age group which had been surveyed by the project(33 in total).

The status of the stove installed in each house was checked vis a vis the data available from salesforce.com/11/. The location of the households, and the government IDs were also checked against the data reported. Information outlined in section E.5.4.2 was checked for these households. The IDs of the households visited, their locations and the surveys are available on request.

D.5. Clarification requests, corrective action requests and forward action requests raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
General			
Compliance of the monitoring report with the monitoring report form	-	CAR#04	-
Remaining forward action requests	-	-	FAR#01 FAR#02
Specific-case VPA(s) considered for verification and covered in this report	-	-	-
Programme of activities			
Compliance of the programme implementation with the registered PoA-DD	-	-	-
Implementation and operation of the management system	-	-	-
Post-registration changes	-	-	-
Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline	-	-	-
Corrections	-	-	-
Inclusion of a monitoring plan in a registered PoA-DD (including its generic VPA-DD(s))	-	-	-
Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline	-	-	-
Changes to the programme design of the registered PoA-DD (including corresponding changes to project design of the generic VPA-DD(s)) and updates to the eligibility criteria for inclusion of specific-case VPAs in the PoA	-	-	-
Types of changes specific to afforestation and reforestation activities	-	-	-
Voluntary project activities			
Compliance of the VPA implementation with the included VPA design document	-	CAR#05	-
Post-registration changes	-	-	-
Temporary deviations from registered monitoring plan, applied methodology or applied standardized baseline	-	-	-
Corrections	-	-	-

Changes to the start date of the crediting period	-	-	-
Inclusion of a monitoring plan to an included VPA-DD	-	-	-
Permanent changes to the monitoring plan as described in the included VPA-DD, applied methodology, or applied standardized baseline	-	-	-
Changes to the programme design of the included VPA-DD	-	-	-
Types of changes specific to afforestation and reforestation component project activities	-	-	-
Compliance of the monitoring plan with the monitoring methodology including applicable tool and standardized baseline	-	-	-
Compliance of monitoring activities with the registered monitoring plan	-	-	-
Data and parameters fixed ex ante or at renewal of crediting period	-	CAR#03	-
Data and parameters monitored	-	CAR#01	-
Implementation of sampling plan	CL#01		-
Compliance with the calibration frequency requirements for measuring instruments	-	-	-
Assessment of data and calculation of emission reductions or net removals	-		-
Calculation of baseline GHG emissions or baseline net GHG removals by sinks	-	CAR#02 CAR#03	-
Calculation of project GHG emissions or actual net GHG removals by sinks	-	-	-
Calculation of leakage GHG emissions	-	-	-
Summary of calculation of GHG emission reductions or net GHG removals by sinks	-	-	-
Comparison of actual GHG emission reductions or net GHG removals by sinks with estimates in included specific-case CPA	-	-	-
Remarks on difference from estimated value in registered VPA-DD	-	-	-
Assessment of reported sustainable development co-benefits			
Global stakeholder consultation			
Others (please specify)	-	-	-
Total	01	05	02

SECTION E. Verification findings

E.1. Compliance of the monitoring report with the monitoring report form

Means of verification	The Gold Standard for Global Goals prescribes a template for MR. Therefore, the CME has used the latest GS4GG MR template form version 1.1/26/ which has been issued by Gold Standards on 14/10/2020. In addition, all the GS4GG requirements are included in accordance with the Principles and requirements/27/.
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Findings	CAR#04 was raised and resolved
Conclusion	The verification team confirms the compliance of the monitoring report with the latest version of the GS monitoring report template and the instructions therein for filling out the form.

E.2. Remaining forward action requests from validation and/or previous verification

Two forward action requests were issued from design certification, FAR#01 and FAR#02. These has been raised and resolved during the current verification. Please refer to FAR#01 and FAR#02 in Appendix 3 of this report for details.

E.3. VPA(s) considered for verification and covered in this report

Title and GS reference number of the VPA included in the PoA as of the end of this monitoring period	Is the VPA considered for this verification? (yes/no)	Version of the PoA-DD	Confirmation that a request for issuance including the VPA has been published for the previous monitoring period (Y/N)
Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala GS 10457	Yes	Version 5.6	Yes

E.4. Programme of activities

E.4.1. Compliance of the programme implementation with the registered programme design document

Means of verification	<p>The programme of activity titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” aims to replace traditional, inefficient fogón biomass cookstove with the improved Dos por Tres plancha-style chimney cookstove. The project operations are headquartered Colonia Suyapa, Barrio Gualjoco in the municipality of Santa Bárbara, in Santa Bárbara Department, Honduras (14°56’49.1”N 88°14’23”W), with administrative offices in Greenbrae, California, USA and operations in Guatemala. The current verification covers the second VPA entitled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala” under the PoA in the country of Guatemala. Proyecto Mirador Foundation is the CME for the PoA /1/ and manages the distribution and management of this VPA.</p> <p>All the deployed systems meet the eligibility requirements of the PoA DD/1/. The assessment team confirms that the distribution of cookstoves has been done only in Guatemala (physical boundary) and therefore the geographical boundaries of the implemented PoA are in line to the accepted PoA-DD /1/. Further during the on-site check by local expert, the stoves claimed by the CME were checked and found to be in-line with the technical description provided in the registered PoA-DD/1/.</p>
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	<p>Further, based on the review of records of distribution by CME/11/, remote interview with CME representative and interview conducted during the on-site check by the Local Expert, the verification team confirms that:</p> <ul style="list-style-type: none"> • The VPA is implemented within the boundary of the PoA as described in the revised accepted PoA-DD/1/. • The CME is the same as that mentioned in the revised accepted PoA-DD/1/. • The implementation and operation of the project activity has been conducted in accordance with the description contained in the revised accepted PoA-DD/1/ and revised accepted VPA-DD/2/. • All physical features of the VPA proposed in the revised accepted VPA-DD/2/ are in place. <p>The information (including data and variables) as mentioned in the MR/3/ is found to be in line with the details provided in the revised accepted PoA-DD/1/. The verification team found the project description contained in MR to be complete and accurate and was found to be in-line with the revised accepted PoA-DD/01/.</p> <p>Grievance Mechanism:</p> <p>An Electronic Feedback Log using is maintained electronically at the project office and an export of the feedback log was obtained, VP1-15 Stakeholder Comment 2021.xlsx/19/. The CME take follow-up after the complaints are registered and get the issue resolved. The assessment team have checked the compilation of all the comments raised during the current monitoring period, VP1-15Stakeholder Comment 2021.xlsx/19/ and confirms that all the end-user comments received during the current monitoring period were resolved by the CME effectively. It was also checked with the end-users that the households are visited by the supervisors and the household feedback is recorded/19/.</p>												
Findings	No issues were found												
Conclusion	<p>In view of the information verified through the onsite audit and interviews, the verification team is able to confirm that all physical features (technology, project equipment, and monitoring and metering equipment) of the registered program of activities were in place and that the CME has operated the project activity as per the registered PoA-DD/1/ and VPA-DD/2/ during the concerned monitoring period.</p> <p>The emission reductions achieved during the current monitoring period are 14,409 tCO₂e. TheVPA has successfully achieved SDGs by values listed below:</p> <table border="1" data-bbox="497 1536 1390 1888"> <thead> <tr> <th data-bbox="497 1536 721 1686">Sustainable Development Goals Targeted</th> <th data-bbox="721 1536 944 1686">SDG Impact</th> <th data-bbox="944 1536 1168 1686">Amount Achieved</th> <th data-bbox="1168 1536 1390 1686">Units/ Products</th> </tr> </thead> <tbody> <tr> <td data-bbox="497 1686 721 1787">SDG 13 Climate Action (mandatory)</td> <td data-bbox="721 1686 944 1787">Emission Reductions</td> <td data-bbox="944 1686 1168 1787">14,409</td> <td data-bbox="1168 1686 1390 1787">VERs</td> </tr> <tr> <td data-bbox="497 1787 721 1888">SDG1 No Poverty</td> <td data-bbox="721 1787 944 1888">USD saved per week per household</td> <td data-bbox="944 1787 1168 1888">2.59</td> <td data-bbox="1168 1787 1390 1888">USD</td> </tr> </tbody> </table>	Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products	SDG 13 Climate Action (mandatory)	Emission Reductions	14,409	VERs	SDG1 No Poverty	USD saved per week per household	2.59	USD
Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products										
SDG 13 Climate Action (mandatory)	Emission Reductions	14,409	VERs										
SDG1 No Poverty	USD saved per week per household	2.59	USD										

	SDG1 No Poverty	Reduction in time spent collecting fuelwood	46%	%
	SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	42%	%
	SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	47%	%
	SDG 4 Quality Education	Annual training hours provided	238 (2020) 515 (2021)	Hours
	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	89%	%
	SDG 5 Gender Equality	Stove users report improved cooking times	76%	%
	SDG 5 Gender Equality	Mirador's direct employees are women	25%	%
	SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79%	%
	SDG 8 Decent Work and Economic Growth	Jobs created	71	Number of jobs
	SDG 8 Decent Work and Economic Growth	Job satisfaction rate	100%	%
	SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	79.28%	%
	SDG 15 Life on Land	Baseline and project household fuel consumption	Pb,p,y 0.005212 Pb,y 0.014080, Pp,y 0.008868	t/household/day

E.4.2. Implementation and operation of the management system

Means of verification	<p>Based on the review of records and interview of CME representatives and monitoring team, during the on-site visit by the local expert and remote interviews, it is confirmed that the CME has implemented appropriate management and operational system for monitoring and reporting of emission reductions.</p> <p>The CME Proyecto Mirador Foundation managed the relevant activities prior to and post registration of the PoA. Appropriate trainings were provided to the staff and users of cook stove which could be verified through training records and photographs/35/.</p> <p>There is a clear definition of roles and responsibilities of personnel involved in the process of inclusion including a review of their competence. The end users to whom the ICS has been distributed are identified and recorded on salesforce software/28/ using key information:</p> <ul style="list-style-type: none"> • Date of installation • Location of installation • Model/type of stove installed • Model of use prior to installation of improved cookstove • Name of client • Government ID number of each client • Unique serial number applied to each stove <p>The organizational structure and roles and responsibilities for monitoring are in line with the situation on the ground as confirmed through interview with CME representative's during the onsite visit by Local Expert to the HHs with stoves and remote interviews with CME representative. The verification team thus confirms that the structure is considered appropriate</p>
Findings	None
Conclusion	The verification team from the desk review and onsite audit check by local expert confirms that the monitoring management system of the PoA is in place with the responsibilities properly identified and established.

E.4.3. Post-Design Certification changes

E.4.3.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

NA

E.4.3.2. Corrections

Not applicable

E.4.3.3. Changes to start date of crediting period

NA

E.4.3.4. Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline

Not applicable

E.4.3.5. Changes to project design of approved project

Not applicable

E.5. Voluntary project activity(ies)

E.5.1. Compliance of the VPA implementation with the included VPA design document

Means verification	<p>of</p> <p>The VPA titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala” aims to replace traditional, inefficient fogón biomass cookstove with the improved Dos por Tres plancha-style chimney cookstove in Honduras. The implementation of the VPA as mentioned above is within the geographical boundary of PoA-DD/1/ and VPA-DD /2/, which has been verified during the on-site inspection by the local expert and remote interviews.</p> <p>The CME, Proyecto Mirador Foundation manages project implementation, stove construction, and supply sourcing locally through the creation of local microenterprises. Such microenterprises include stove construction organizations, suppliers to provide specific stove construction components, and other vendors.</p> <p>Technology:</p> <p>As part of the VPA, Proyecto Mirador solely installed its own proprietary “Dos por Tres” model improved cookstoves replacing the less efficient baseline stove, traditional fogón. Carbon Monoxide emission and particulate matter are reduced by 79%, CO2 by 43%, and CH4 by 94% over traditional stoves with Dos por Tres/49/.</p> <p>The Dos por Tres design is directly installed at each home and consists of a ceramic firebox for the stove mouth, a steel plancha (cooktop), a chimney, and a sophisticated system of insulated interior walls constructed from adobe blocks or ceramic bricks that channels the heat under the plancha and smoke and particulates out the chimney.</p> <p>Dos por Tres has been modified structurally in many ways: First, the grate in the stove mouth has been elevated slightly in order to raise the fuel off the stove floor, thus making the wood burn more thoroughly and efficiently. Second, the dimensions of the plancha have been changed, allowing the plancha to heat up faster and distribute the heat more evenly than before. Third, the plancha has been lowered closer to the level of the wood ash insulation in order to use the firepower of the stove more efficiently. Fourth, the chimney attachment has been modified to eliminate excess air circulation. The specifications were checked during the on-site inspection by the local expert and remote interview with CME representatives and was found to be inline with the VPA DD/2/.</p> <p>The installation dates of the Dos por Tres Cookstoves in the project location, Guatemala were checked from the screenshots of salesforce database/28/.</p>
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	<p>With each passing year, a new set of improved cook stoves enter the population count with the old ones being phased out.</p> <p>Review of installation database /11/ and monitoring results confirm that the methodology/standard threshold has not been compromised. The calculation provided in the ER sheet /4/ has been checked by the verification team and was found to be in line with the applied methodology/5/ and registered PoA DD/1/, VPA DD/2/.</p>
Findings	CAR#1 was raised and resolved
Conclusion	<ul style="list-style-type: none"> The verification team confirms that physical features of the VPA have been implemented in accordance with the accepted VPA-DD/2/. It is also confirmed, through the review of the supporting documentation and on-site check by Local Expert that physical features of the component VPA have been implemented in accordance with the registered VPA-DD/2/. The VPA were also found to be completely operational in line with the registered VPA-DD/2/. The information provided in the relevant sections of the monitoring report appropriately describe the implementation and operational status of the PoA.

E.5.2. Post- Design Certification changes

E.5.2.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

The Drop-off rates for age group 2-3 years were calculated using stoves with an average age of 2.20 years because no older stoves were available at the time of the survey. The approach was found to be conservative.

E.5.2.2. Corrections

Not applicable

E.5.2.3. Changes to start date of crediting period

The start date of the crediting period has been moved to 01/12/2019 from 13/05/2019. The new crediting period is 01/12/2019 - 30/11/2024. Since, the date has been updated to a period less than 1 year no approval or justification is required GHG EMISSIONS REDUCTION & SEQUESTRATION PRODUCT REQUIREMENTS' (v2.0), paragraph 10.2.2/50/.

E.5.2.4. Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline

Not applicable

E.5.2.5. Changes to project design of approved project

Not applicable

E.5.3. Compliance of monitoring plan with the monitoring methodology including applicable tool and standardized baseline

Means of verification	<p>The monitoring plan in the revised accepted VPA DD/2/ were reviewed against the monitoring requirements of the applied methodology TPDDTEC, Version 2.0 /5/ as well as registered PoA-DD/1/ with reference to the technology involved.</p> <p>Based on this assessment, it was found that the monitoring plan in the VPA DD/2/ includes all the required parameters to be monitored in the context of</p>
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	the VPA design and description and allows proper determination of emission reductions in accordance with the revised accepted PoA DD/1/ and applied methodology/5/.
Findings	No findings raised.
Conclusion	The monitoring plan is in line with the approved methodology, Gold Standard Simplified Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 2.0/5/, that is included in the registered PoA DD/1/ and VPA-DD/2/.

E.5.4. Compliance of monitoring activities with the registered monitoring plan

E.5.4.1. Data and parameters fixed ex ante or at renewal of crediting period

ID 1/ EF_{fuel,CO_2} : CO_2 emission factor of the fuel that is reduced, tCO_2/TJ

Relevant Indicator	SDG	13 – Climate Action <ul style="list-style-type: none"> 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means verification	of	The value for this parameter is 112 tCO_2/TJ , which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/24/.
Findings		CAR#03 was raised and resolved
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ID 2/ $EF_{fuel,nonCO_2,CH_4}$: CH_4 emission factor for the fuel that is reduced, tCO_2e/TJ

Relevant Indicator	SDG	13 – Climate Action <ul style="list-style-type: none"> 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means verification	of	The value for this parameter is 0.30 tCO_2e/TJ which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/24/.
Findings		CAR#03 was raised and resolved
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ID 3/ $EF_{fuel,nonCO_2,N_2O}$: N_2O emission factor for wood that is reduced, tCO_2e/TJ

Relevant Indicator	SDG	13 – Climate Action <ul style="list-style-type: none"> 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means verification	of	The value for this parameter is 0.004 tCO_2e/TJ which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/24/.
Findings		CAR#03 was raised and resolved
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ID 4/ NCV_{fuel} : The Net Calorific Value (NCV) of the fuel that is substituted or reduced, TJ/ton

Relevant Indicator	SDG	13 – Climate Action <ul style="list-style-type: none"> 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means verification	of	The value of this parameter 0.0156 TJ/ton was sourced from NCV for Red Oak, per Global Alliance for Clean Cookstoves, “WBT 4.2.4 Spreadsheet”/36/ with reference to Cheremisinoff, N. Properties of Wood. Wood for Energy Production. Ann Arbor, MI, Ann Arbor Science: 31-43. 1980/37/.
Findings		CAR#03 was raised and resolved
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

EF_{p,non co2} : Non-CO2 emission factor arising from use of fuels in project scenario , tCO₂/TJ

Relevant Indicator	SDG	13 – Climate Action <ul style="list-style-type: none"> 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means of verification		The value of this parameter 8.692 (for ERs achieved from 01/12/2019 to 31/12/2020) and 9.460 (for ERs achieved from 01/01/2021 onwards). The value was checked from GWP: IPCC AR4/49/ and GWP: IPCC AR5/50/and found to be correct. The parameters are not listed in the VPA DD, however, GS4GG prescribes to use the latest GWP. Thus, it was found to be acceptable.
Findings		None
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent, the applied value is correct and justified.

EF_{b,non co2} : Non-CO2 emission factor arising from use of fuels in baseline scenario , tCO₂/TJ

Relevant Indicator	SDG	13 – Climate Action <ul style="list-style-type: none"> 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means of verification		The value of this parameter 8.692 (for ERs achieved from 01/12/2019 to 31/12/2020) and 9.460 (for ERs achieved from 01/01/2021 onwards). The value was checked from GWP: IPCC AR4/49/ and GWP: IPCC AR5/50/and found to be correct. The parameters are not listed in the VPA DD, however, GS4GG prescribes to use the latest GWP. Thus, it was found to be acceptable.
Findings		None
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent, The applied value is correct and justified.

ID 5/ fNRB,b,y : The non-renewable fraction of the woody biomass harvested in the project collection area in year y in the baseline scenario, %

Relevant Indicator	SDG	15-Life on land <ul style="list-style-type: none"> 15.2.1 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation
Means of verification		The value of 79.28% was taken from fNRB Calculation Guatemala V3 13 Feb 2021 CONFIDENTIAL Comparison GS UPDATED.xls. The figure of 79.28% has been fixed at the time of revalidation of the PoA which was found to be in accordance with Section III.1, item f, of the applied methodology, TPDDTEC, version 2.0/5/
Findings		None
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

E5.4.2 Data and parameters monitored (Carbon & SDG)

ID 6 / Np,y : Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y, Number of project technology days

Relevant Indicator	SDG	13 – Climate Action <ul style="list-style-type: none"> 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means of Verification		

	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	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/1/ and VPA DD/2/
	Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com installation database
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	1,908,777 days The value of the parameter was verified from the sales database/28/. 7,766 stoves are in operations during the 1 st monitoring period. The ER sheet/4/ was checked for the calculations and was found to have the correct values.
	If applicable, has the reported data been cross-checked with other available data?	Yes. The information provided in the database /11/ was verified randomly during the onsite visit by the Local Expert interviewing the end users. The verification team randomly selected 11 samples from each vintage (33 samples across all the age groups) for VVB's field survey and via on-site interview by the Local Expert found out that all the stoves which were selected for sampling were installed at the household and were in working condition. The survey results were checked by the verification team and were found acceptable. The results in the corresponding ER sheet/4/ and monitoring methods were also found in-line with the monitoring plan of registered VPA-DD/2/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. During the site visit the sale process, record keeping was reviewed and were found reliable.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM	Not Applicable

	EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?
Findings	CAR#01 was raised and resolved
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/1/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/1/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.

ID 7 / Pp,b,y : Specific fuel savings from an individual technology of project p against an individual technology of baseline b in year y, Average daily dry wood fuel reduction per person-meal (tonnes/household/day)

Relevant SDG Indicator	15 – Life on Land <ul style="list-style-type: none"> 15.2.1 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation 													
Means of verification	<table border="1"> <thead> <tr> <th>Criteria/Requirements</th> <th>Assessment/Observation</th> </tr> </thead> <tbody> <tr> <td>Measuring /Reading /Recording frequency</td> <td>Annual</td> </tr> <tr> <td>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</td> <td>Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/</td> </tr> <tr> <td>Monitoring equipment</td> <td>Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout</td> </tr> <tr> <td>Calibration frequency /interval:</td> <td>Digital hanging scale is calibrated before every study.</td> </tr> <tr> <td>How were the values in the monitoring report verified?</td> <td> <p>The value of the parameter for the current monitoring period is 0.005212 t/household/day</p> <p>It was verified from the central sales database /28/ and through on-site surveys by the Local Expert that all stoves beyond their 6th year of operation will automatically removed from consideration for emission reductions.</p> <p>It was also verified from the VP1-02 KPT data.xlsx/8/ that, 119 Kitchen Performance Tests (22 baseline and 97 project scenario) performed in 2021 in multiple villages of Guatemala across all the stove groups.</p> <p>The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age</p> </td> </tr> </tbody> </table>	Criteria/Requirements	Assessment/Observation	Measuring /Reading /Recording frequency	Annual	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/1/ and VPA DD/2/	Monitoring equipment	Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout	Calibration frequency /interval:	Digital hanging scale is calibrated before every study.	How were the values in the monitoring report verified?	<p>The value of the parameter for the current monitoring period is 0.005212 t/household/day</p> <p>It was verified from the central sales database /28/ and through on-site surveys by the Local Expert that all stoves beyond their 6th year of operation will automatically removed from consideration for emission reductions.</p> <p>It was also verified from the VP1-02 KPT data.xlsx/8/ that, 119 Kitchen Performance Tests (22 baseline and 97 project scenario) performed in 2021 in multiple villages of Guatemala across all the stove groups.</p> <p>The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age</p>	
	Criteria/Requirements	Assessment/Observation												
	Measuring /Reading /Recording frequency	Annual												
	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/1/ and VPA DD/2/												
	Monitoring equipment	Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout												
	Calibration frequency /interval:	Digital hanging scale is calibrated before every study.												
How were the values in the monitoring report verified?	<p>The value of the parameter for the current monitoring period is 0.005212 t/household/day</p> <p>It was verified from the central sales database /28/ and through on-site surveys by the Local Expert that all stoves beyond their 6th year of operation will automatically removed from consideration for emission reductions.</p> <p>It was also verified from the VP1-02 KPT data.xlsx/8/ that, 119 Kitchen Performance Tests (22 baseline and 97 project scenario) performed in 2021 in multiple villages of Guatemala across all the stove groups.</p> <p>The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age</p>													

	<p>group of stoves as verified from VP1-03 KPT data sheet.pdf/9/.</p> <p>The value of the parameter reported in the ER sheet/4/, where it has been calculated using the fuel savings per personal meal grouped on the basis of age group was verified from VP1-02 KPT data/8/. The ER sheet/4/ was checked for the calculations and was found to be in-line with the monitoring plan of registered VPA-DD/2/.</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?	QA/QC procedures were found to be appropriate and reliable. Equipment used during KPT is calibrated at the start of each study. Calibration details has been explained in section E.5.7 of this report. The personnel responsible for carrying out KPT studies are well trained to oversee data collection and to spot potential errors in the reported figures.
In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/1/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/1/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD.

ID 8 / Up,y : Abandonment (drop-off) rate (the number of stoves that have fallen out of use in a given age group), %of households

Relevant SDG Indicator	<p>13 – Climate Action</p> <ul style="list-style-type: none"> 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population 	
Means of verification	Criteria/Requirements	Assessment/Observation

	Measuring /Reading /Recording frequency	Annual															
	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/1/ and VPA DD/2/															
	Monitoring equipment	The CME have conducted the usage survey compiled by handheld device and uploaded to Salesforce.com database															
	Calibration frequency /interval:	NA															
	How were the values in the monitoring report verified?	<p>The following monitored cumulative abandonment rates were applied for the 1st Verification Period:</p> <table border="1" data-bbox="719 887 1334 1133"> <thead> <tr> <th>Age</th> <th>Drop-off</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>Age 0-1 (Year 1)</td> <td>11.91%</td> <td>88.09%</td> </tr> <tr> <td>Age 1-2 (Year 2)</td> <td>19.84%</td> <td>80.16%</td> </tr> <tr> <td>Age 2-3 (Year 3)</td> <td>10.00%¹</td> <td>90.00%</td> </tr> <tr> <td colspan="2">Weighted average</td> <td>87%</td> </tr> </tbody> </table> <p>The average age of stove at the time of the survey for each age group is as follows:</p> <p>Year 0_1 0.50 years Year 1_2 1.50 years Year 2_3 2.20 years</p> <p>The CME have carried out 2798 usage survey in 218 villages in Guatemala ensuring that the stoves in the first year of use (Year 0_1) encompass stoves that have been in use on average longer than 0.5 years. For stoves in the second year of use (Year 1_2), the usage surveys were conducted with stoves that have been in use on average at least 1.5 years. However, the minimum required age (2.5 years) was not reached for stoves under age group, Year 2_3 at the time when drop-off surveys were carried out. The above applied values were further checked from “VP12-13 Dropoff Data.xlsx.”/17/.</p> <p>Following the acceptance sampling approach, VVB picked up a random sample of 11 households for each age group from the project’s sampled records, with an Acceptance Quality level of 0.5%. No discrepancies were found during the on-site visit by the Local Expert after interviewing with the end-users. Therefore, the</p>	Age	Drop-off	Usage	Age 0-1 (Year 1)	11.91%	88.09%	Age 1-2 (Year 2)	19.84%	80.16%	Age 2-3 (Year 3)	10.00% ¹	90.00%	Weighted average		87%
Age	Drop-off	Usage															
Age 0-1 (Year 1)	11.91%	88.09%															
Age 1-2 (Year 2)	19.84%	80.16%															
Age 2-3 (Year 3)	10.00% ¹	90.00%															
Weighted average		87%															

		values of drop-off rate applied by the CME were found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	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?	QA/QC procedures were found to be appropriate and reliable. The personnel responsible for the monitoring & usage surveys are well trained which is evident from the site visit interview by the Local Expert and remote interviews.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Temporary deviation has been sought.
Findings	CAR#01 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/1/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitored values were found to be conservative and therefore acceptable. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/1/.	

ID 9 / LEp,y : Assess leakage sources including (1) replacement of efficient household heating sources with less efficient fuel; (2) continued use of baseline stove after installation ; (3) double counting, %

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population	
Means of verification	Criteria/Requirements	Assessment/Observation

¹ The actual value monitored is 1.82% (see file 'VP1-13 Dropoff Data Rev.xlsx', tab 'SUMMARY Avg.', cell 'C10'); however, a value of 10% is adopted in order to align with 'GS Requirements and Guidelines for carrying out usage surveys for projects implementing improved cooking devices' that allows the project with Level B. Good Practice Monitoring Requirements to claim up to maximum 90%.

	Measuring /Reading /Recording frequency	Ongoing
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/1/ and VPA DD/2/	
Monitoring equipment	Surveys are taken onsite, and the information recorded on Salesforce.com database.	
Calibration frequency /interval:	NA	
How were the values in the monitoring report verified?	<p>The monitored value of the parameter is 778 tonnes.</p> <p>The leakage sources including (1) leakage due to replacement of efficient household heating sources; (2) continued use of baseline stove after installation; (3) double counting – all of these were checked from the salesforce database/28/, tabulated into “VP1-09 Leakage Sustainability Results.xlsx”/14/.</p> <p>During the 1st verification period, the CME carried out leakage and sustainability surveys for 332 households across 81 villages in Honduras. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from “VP1-09 Leakage Sustainability Results.xlsx”/14/. Moreover, the values were confirmed for the households visited during the on-site visit by the Local Expert. Further, VVB team has checked the leakage and sustainability survey records during the remote interviews. No discrepancies were found during remote interviews.</p> <p>The explanation of the calculation procedure for calculating leakage due to presence of baseline stove and double counting is deemed correct and monitoring methods were also in accordance with the applied methodology/5/. The total leakage, considering all the sources of leakage for the 1st Verification Period is 778 VERs which corresponds to 5% of gross ERs. The ER sheet/4/ was further checked for the calculations and was found and in-line with the monitoring plan of VPA-DD/1/.</p>	
If applicable, has the reported data been cross-checked with other available data?	NA	

	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The personnel responsible for the carrying out leakage and sustainability surveys are well trained which is evident from the site visit interview with the Local Expert and remote VVB interviews. Further the survey questionnaires are handed out by Mirador Supervisors.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/1/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/1/.	

ID 10 / LEp,y – Leakage due to Transportation: Assess leakage due to transportation, %

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Mileage is tracked for every transport (continuous) and is tabulated annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	Vehicle odometers
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The Mirador vehicles collectively travelled 1,26,617 km (or 78,676 miles) Kms during the 1 st Verification Period. The values were verified from the transportation records, “VP1-14 Transportation Summary.xlsx”/18/. The project activity caused emissions of 54.92 tonnes of CO ₂ e due to transportation during the current verification period, which

		<p>corresponds to 0.38% of gross ERs. The values has been crosschecked via a standard online carbon calculator/25/.</p> <p>The transportation records/18/ were checked randomly by the verification team from the screenshots of the transportation records. The values therefore recorded for the parameter was found acceptable and in-line with the monitoring plan of VPA-DD/2/</p>
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/1/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/1/.	

ID 11 / % reduction in release of PM2.5: Measurement of the reduction of PM2.5 emissions resulting from cookstove intervention, %

Relevant SDG Indicator	7 – Affordable and Clean Energy 7.3.1 Energy intensity measured in terms of primary energy and GDP	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The value of this parameter is calculated
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	NA
	Monitoring equipment	NA
	Calibration frequency /interval:	NA

	How were the values in the monitoring report verified?	79% is the value of the parameter. The value is sourced from McCarty, Nordica & Still, Dean, "Results of Testing the Overlook Foundation Justa Stoves Including the '2 By 3' Stove: Fuel Use and Carbon/CO2eq Savings" (2009)/38/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CL#01, CL#02 and CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 12 / % reduction in personal exposure to PM2.5, Measurement of the reduction of personal exposure to PM2.5 (as opposed to the overall reduction to PM2.5) resulting from cookstove intervention, %

Relevant SDG Indicator	3 – Good Health and Well Being 3.9.1 Mortality rate attributed to household and ambient air pollution	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The value of this parameter is calculated
	Is measuring and reporting frequency in accordance with the monitoring plan and	NA

	monitoring methodology? (Yes / No)	
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	47% is the value of the parameter. The value is sourced from Lefebvre, Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove" /39/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 13 / Time saved collecting fuelwood: For clients who collect their own wood, PP will monitor how much time they have saved, and how they invest the time saved, Hours/week

Relevant SDG Indicator	1 – No Poverty 1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	accordance with the monitoring plan and monitoring methodology? (Yes / No)	
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	<p>5.06 (a reduction of 46%) was observed as the value of the parameter.</p> <p>During the 1st verification period, the CME carried out leakage and sustainability surveys for 332 households across 81 villages in Honduras. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP1-09 Leakage Sustainability Results.xlsx"/14/.</p> <p>Moreover, VVB team has checked the leakage and sustainability survey records during the remote interviews. No discrepancies were found during remote interviews. No discrepancies were found during remote interviews. Therefore, the value of time saved collecting fuelwood applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.</p>
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated	Not Applicable

	by Appendix 1 to the CDM Project Standard?	
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 14 / Money saved purchasing fuelwood: For clients who purchase fuelwood, PP will monitor how much money clients save due to the reduction in fuelwood consumption and track how the saved funds are spent, US Dollars

Relevant SDG Indicator	1 – No Poverty 1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	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/1/ and VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	<p>The value of the parameter was observed as US\$ 2.59 (62 Honduran Lempiras) per week per household, a reduction of 44% from the baseline.</p> <p>During the 1st verification period, the CME carried out leakage and sustainability surveys for 332 households across 81 villages in Honduras. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from “VP1-09 Leakage Sustainability Results.xlsx”/14/.</p> <p>Moreover, VVB team has checked the leakage and sustainability survey records during the remote interviews. No discrepancies were found during remote interviews. Therefore, the value of money saved purchasing fuelwood applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.</p>

	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 15 / % of people reporting they used money saved purchasing fuelwood to buy food: For clients who report saving money due to the reduction in fuelwood purchased, PP will monitor how the saved funds are spent, %

Relevant SDG Indicator	2 – Zero Hunger 2.1.1 Prevalence of undernourishment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	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/1/ and VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA

	How were the values in the monitoring report verified?	<p>The value of the parameter was observed as 42%.</p> <p>During the 1st verification period, the CME carried out leakage and sustainability surveys for 332 households across 81 villages in Honduras. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from “VP1-09 Leakage Sustainability Results.xlsx”/14/.</p> <p>Moreover, VVB team has checked the leakage and sustainability survey records during the remote interviews. No discrepancies were found during remote interviews. Therefore, the value of people reporting they used money saved purchasing fuelwood to buy food applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.</p>
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 16 / % of households that report the air inside the home is cleaner: Households are surveyed to determine if they report the air is cleaner after installation of the Mirador stove,%

Relevant SDG Indicator	7 – Affordable and Clean Energy • 7.3.1 Energy intensity measured in terms of primary energy and GDP	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	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/1/ and VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	<p>The value of the parameter was observed as 99%.</p> <p>During the 1st verification period, the CME carried out leakage and sustainability surveys for 332 households across 81 villages in Honduras. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from “VP1-09 Leakage Sustainability Results.xlsx”/14/.</p> <p>Moreover, VVB team has checked the leakage and sustainability survey records during the remote interviews. No discrepancies were found during remote interviews. Therefore, the value of households reporting the air inside the home is cleaner, applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.</p>
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.

	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 17 / Training hours provided per year: Demonstrate the transfer of useful and marketable job skills to local direct and indirect employees through training records, Hours/year

Relevant SDG Indicator	4 – Quality Education • 4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	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/1/ and VPA DD/2/
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	<p>The value of the parameter was observed as follows: 238 hours (2020) 515 hours (2021)</p> <p>During the 1st verification period, the CME conducted various types of trainings and/or certification programs. The agenda for each training, number of attendees, number of trainings and duration were listed in the training data sheet, VP1-17 Training Data.xlsx /21/ provided by the CME.</p> <p>Therefore, the verification team confirms after checking the “VP1-17 Training Data.xlsx”/21/ confirms that the value</p>

		applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	The training related evidence – i.e. training records, photos, screenshots of zoom sessions/35/ conducted during the monitoring period, were shared by the CME. The training records were checked and discussed with the CME during remote interviews. The information was found as verifiable and appropriate.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The training hours provided to the staff are tracked and reported by Human resources specialist.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 18 / Proportion of employees who are women: Employment records showing the proportion of women employed, by job type, %

Relevant SDG Indicator	5 – Gender Equality 5.5.2 Proportion of women in managerial positions.	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	methodology? (Yes / No)	
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	<p>25% of direct employees and 20% of overall, including all field personnel was observed to be women.</p> <p>The value was verified from employment records, "VP1- 12 Quantitative Employment.xlsx"/16/ provided by the CME. Therefore, the verification team confirms that the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.</p>
	If applicable, has the reported data been cross-checked with other available data?	The employment contracts/40/ shared by CME were cross-checked to confirm the proportion of women employees .
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The log is maintained and updated continuously by Human resources specialist.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/.. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 19 / Improvement in Cooking Times: Qualitative surveys to determine if the Dos por Tres cooks faster, slower or the same, %

Relevant SDG Indicator	5 – Gender Equality • 5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	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/1/ and VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	<p>The value of the parameter was observed as 76%.</p> <p>During the 1st verification period, the CME carried out leakage and sustainability surveys for 332 households across 81 villages in Honduras. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from “VP1-09 Leakage Sustainability Results.xlsx”/14/.</p> <p>Moreover, VVB team has checked the leakage and sustainability survey records during the remote interviews. No discrepancies were found during remote interviews. Therefore, the value of improvement in cooking time, applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.</p>
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
In case project participants have temporarily not monitored the	Not Applicable	

	parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 20 / % of users who say there is something they don't like about the stove: Qualitative surveys to demonstrate the % of users who say there is something they don't like about the stove, %

Relevant SDG Indicator	5 – Gender Equality • 5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	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/1/ and VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The verified value of the parameter are as follows: 1.81% Requires too much maintenance 0.30% Difficult to clean 0.91% The plancha is not big enough 1.21% The plancha is not flat 2.72% it is difficult to light 0.91% It is difficult to control the temperature 2.42% Takes time to get hot 2.42% The stove has cracks 0.60% Don't like to use small fuelwood 0.32% Can't cook some foods During the 1 st verification period, the CME carried out leakage and sustainability surveys for 332 households across 81

		<p>villages in Honduras. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from “VP1-09 Leakage Sustainability Results.xlsx”/14/.</p> <p>Moreover, VVB team has checked the leakage and sustainability survey records during the remote interviews. No discrepancies were found during remote interviews. Therefore, the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.</p>
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 21 / % of Mirador employees and microenterprises who report they are satisfied with their jobs: Results of qualitative annual survey to employees showing job satisfaction, %

Relevant SDG Indicator	<p>8 – Decent Work and Economic Growth</p> <ul style="list-style-type: none"> 8.8.2 Level of national compliance with labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status 	
Means of Verification	Criteria/Requirements	Assessment/Observation

	Measuring /Reading /Recording frequency	Annual
	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/1/ and VPA DD/2/
	Monitoring equipment	Parameter qualitative survey administered electronically or on paper and tabulated electronically.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 100%. During the 1 st verification period, the CME conducted online surveys to record the feedback of the mirador employees. The questionnaire "VP1-11 Employee Questionnaire.pdf"/15/ for conducting the annual survey "VP1-10 Employee Survey export.xlsx"/15/ were checked the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data	

	monitoring, data management, transfer of data or QA/QC procedures was found
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ID 22 / Quantitative employment by job type: Employment records showing the number of people employed by the project (direct and indirect), Number of Employees

Relevant SDG Indicator	8 – Decent Work and Economic Growth 8.5.2 Unemployment rate, by sex, age and persons with disabilities	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	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/1/ and VPA DD/2/
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	71 employees (both male and female) have been provided jobs during the current monitoring period. The employment record , “VP1-12 Quantitative Employment.xlsx”/16/were checked to confirm the total jobs that have been created as a result of VPA implementation. Therefore, the verification team confirms that the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	The employment contracts/40/ shared by CME were cross-checked to confirm the number of employees .
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The log is maintained and updated continuously by Human resources specialist.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been	Not Applicable

	approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/6/.. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 23 / Tonnes of CO₂ reduced: Number of tonnes of CO2 reduced in a given monitoring period, mtCO₂e

Relevant SDG Indicator	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annual
	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/1/ and VPA DD/2/
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	It was found that 14,409 tCO ₂ e has been reduced due to the project activity. This was checked by the verification team with the emission reduction calculation sheet, "VP1-01 ER Calculations.xlsx"/4/. The equations used for determining emission reductions due to the project activity was found to be in accordance with the in accordance with the applied methodology/5/ and registered PoA-DD/1/.
	If applicable, has the reported data been cross-checked with other available data?	NA

	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 24 / Proof of Personal Protective Equipment (PPE), Evidence that suppliers manufacturing the planchas provide the workers with Personal Protective Equipment (PPE) and follow safety procedures.

SGP	Safeguarding Principle 4.3.4 Release of pollutants	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annual
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Frequency has been set as annual.
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	It was confirmed through invoice and photos that workers have been provided Personal Protective Equipment (PPE)/56/ and follow safety procedures

		at the time of stove installation at the households.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No finding.	
Conclusion	SGP 4.3.4. has been monitored in line with PoA transition..	

E.5.5. Implementation of sampling plan

Means of verification	<p>The CME has applied the sampling plan in accordance with the Gold Standard methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0 and the CDM EB 110, Annex 1, Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities/24/. Target population is the total population served under the PoA, defined as household or institutional users of inefficient biomass stoves which sourced from the sales database. Thus, The sales/project database with different age group is the sampling frame for the sampling of the project population.</p> <p><u>Parameters to be covered through monitoring surveys:</u></p> <p>The CME has conducted following kinds of surveys:</p> <p>a. Usage surveys(Parameters-</p> <ol style="list-style-type: none"> 1. ID 8 / Up,y <p>b. Project KPT surveys/Project field tests(parameters –</p> <ol style="list-style-type: none"> 1. ID 7 / Pp,b,y <p>c. Leakage and sustainability surveys(parameters -</p> <ol style="list-style-type: none"> 1. ID 9 / LEp,y 2. ID 13 / Time saved collecting fuelwood 3. ID 14 / Money saved purchasing fuelwood
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4. ID 15 / % of people reporting they used money saved purchasing fuelwood to buy food
5. ID 16 / % of households that report the air inside the home is cleaner
6. ID 19 / Improvement in Cooking Times
7. ID 20 / % of users who say there is something they don't like about the stove

Sample size calculation for different tests:

Household usage survey:

Sample size of the usage survey follow the Gold Standard approved baseline and monitoring methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption, v.2 (hereinafter referred to as TPDDTEC)/5/, which requires that at least 30 surveys be taken of stoves in each age group to determine drop-off, with a minimum total sample size of 100. The CME conducted 2798 household surveys in total for determining the drop-off rates.

Project field test(KPT):

As per the VPA-DD/1/, a yearly plan similar to the following is observed once the requisite sample size of 10 is reached for each age group and new KPTs are aggregated to the existing data for each age group. thereafter, with the data from each subsequent KPT is added to existing data to strengthen the sample in both size and geographic diversity. All age groups meet the 90/30 test, use mean figures are applied to the ER Calculations to determine fuelwood savings.

Leakage and sustainability surveys

PoA/1/ requires a minimum sample size of 100. Survey is done, on an ongoing basis, 1 of every 100 new Dos por Tres stove owners and maintenance survey. For current MP, 332 Leakage and Sustainability Surveys collected across 81 villages in 20 Departments (provinces) of Guatemala.

Sampling approach applied:

Usage survey- multi-stage sampling
Project field test- simple random sampling

Leakage and sustainability surveys

For newer stoves (<1.5 years), a survey was administered to every nth household that received a post-construction visit in order to guarantee a random sample. Older stoves (>1.5 years) also received surveys chosen at random by office staff, in advance of the visits, using villages that were close to routes used in the current follow-up visit schedule for newer stoves.

Data collection and analysis:

The results of the survey were checked through acceptance sampling and found to be correct. Moreover, filled survey forms on salesforce were checked to corroborate the monitoring survey information in the excel.

Reliability of test:

Project Field Test - The CME provided the statistical analysis in the file "VP1 - 02 KPT Data.xlsx"/8/ worksheet "90-30 tests"), this was checked, the aggregated data satisfies the 90/30 rule for all age groups, i.e., the endpoints of the 90% confidence interval in each case lie within $\pm 30\%$ of the estimated mean. Raw data has been added to existing data from previous years for 6 departments as reviewed from the file "VP1 -03 KPT Data.xlsx/9/."

The verification team has verified the ER calculation spreadsheets /15/ with the monitored data, where the actual achieved precision is calculated against the

	<p>Guidelines outlined under “Guidelines for sampling and surveys for CDM project activities and programme of activities”/17/ and can confirm that the calculation of achieved reliability was done correctly</p> <p>Good Practice Monitoring Requirements For the current monitoring period, the CME is in compliance with para 2.3 of REQUIREMENTS AND GUIDELINES: USAGE RATE MONITORING, VERSION 2.0/49/. The CME has conducted intensive training workshops for the Supervisors responsible for carrying out the surveys. The CME has also ensured end-user Training and follow up visits and the awareness campaign for quality monitoring of the parameters.</p>
Findings	CL#01 was raised and resolved
Conclusion	The verification team confirmed that the sampling plan and the parameter values are in accordance with the monitoring plan provided in PoA DD/1/ and the VPA DD /2//.

E.5.6. Compliance with the calibration frequency requirements for measuring instruments

Means of verification	The devices and equipment used in the project have been detailed below:					
	S.no.	Device	Make	Accuracy	Usage	Means of Verification
	1	Humidity Meter	Delhorst BD-2100	± 0.2% (in moisture range 6% to 40%)	Kitchen Performance Test	The device is checked for calibration before every use using calibration certificate /41/
	2	Portable Digital Hook Scale	Dr meter ES-PS01	± 1 ounce (to 110 lbs / 50 kg)	Kitchen Performance Test	Calibrated prior to each measurement by checking that the scale is reset to 0/42/.
	3	Cast Iron Grip (Standard Mass weight)	METTLER TOLEDO M1-20 KG	± 0.1	Kitchen Performance Test	Calibrated prior to each measurement by checking that the scale is reset to 0/42/.
4	GPS marking device	Smartphone	± 3 meters	Mark stove locations	Calibration not required	
Findings	None					
Conclusion	The verification team confirmed that the calibration requirements are in accordance with the monitoring plan provided in PoA DD/1/ and the VPA DDs /3-7/.					

E.5.7. Assessment of data and calculation of emission reductions or net removals

E.5.7.1. Calculation of baseline value or estimation of baseline situation of each SDG Impact

Means of verification	<p>Baseline emission was calculated using the approach given in the applied methodology/5/. The formula used for baseline estimation is as follows:</p> $ER_y = \sum_{b,p} (N_{p,y} * U_{p,y} * P_{p,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * E_{fuel,CO_2} + E_{fuel,nonCO_2})) - \sum L_{p,y}$ <p>Where,</p> <p>$\sum_{b,p}$: Sum over all relevant (baseline b/project p) couples</p> <p>$N_{p,y}$: <i>Parameter ID6</i>- Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y</p> <p>$U_{p,y}$: <i>Parameter ID8</i>- Cumulative usage rate for technologies in project scenario p in year y, based on cumulative adoption rate and drop off rate revealed by usage surveys (fraction)</p> <p>$P_{p,b,y}$: <i>Parameters ID7</i>- Specific fuel savings for an individual technology of project p against an individual technology of baseline b in year y, in tons/day, as derived from the statistical analysis of the data collected from the field tests</p> <p>$f_{NRB,b,y}$: <i>Parameter ID5</i>- Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass (drop this term from the equation when using a fossil fuel baseline scenario)</p> <p>$NCV_{b,fuel}$: <i>Parameter ID4</i>- Net calorific value of the fuel that is substituted or reduced (0.0186 TJ/ton, NCV for Red Oak)</p> <p>$E_{f,b,fuel,CO_2}$: <i>Parameter ID1</i>- CO₂ emission factor of the fuel that is substituted or reduced. 112 tCO₂/TJ for Wood/Wood Waste, or the IPCC default value of other relevant fuel</p> <p>$E_{f,b,fuel,nonCO_2}$: Non-CO₂ emission factor of the fuel that is reduced</p> <p>$L_{p,y}$: <i>Parameters ID9 & ID10</i>- Leakage for project scenario p in year y (tCO₂e/yr)</p> <p>$E_{fuel,nonCO_2}$: <i>Parameters ID2 & ID3</i>- Non-CO₂ emission factor of the fuel that is reduced</p> <p>Calculations to assess SDG Impacts:</p> <p>SDG #1 – No Poverty</p> <p>CME calculated absolute values for time and money spent collecting fuelwood in the baseline scenario, as reported by stove beneficiaries.</p> <p>SDG #2 – Zero Hunger</p> <p>The CME surveyed only the people who had reported saving money on fuelwood (see SDG #1) to find out if they used that money to buy food. It was thus concluded by the CME that a baseline value calculation was not applicable and direct calculation was used for this SDG outcome.</p>
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SDG #3 – Good Health and Well-Being

In both the baseline and the project scenario, exposure to PM2.5 was measured using a light scattering nephelometer (HAPEX Nano). This device provides real time readings on PM2.5 and takes a new measurement every minute. It was worn by the study participant for a 48-hour period. This class of device required a field calibration performed with gravimetric samplers. CME took a sub sample of the study participants wore the gravimetric sampler collocated with the HAPEX. The gravimetric sampler was comprised of a constant flow pump (AP Buck Libra Elite) and a size selective inlet SKC PME Impactor which selected only particulates smaller than 2.5 µm in diameter (PM2.5). The filters were weighed before and after the sampling by the CME.

SDG #4 – Quality Education

It was observed and noted that in the absence of project activity Mirador's stove training would not have been provided to the concerned people. Thus, baseline value was understood to be zero.

SDG #5 – Gender Equality

For Parameter ID 18 (Proportion of employees who are women), in the absence of project activity these jobs would not have existed. Thus, baseline value was taken to be zero by the CME.

For Parameter ID 19 (Improvement in cooking times), qualitative values were collected for time spent cooking in the baseline scenario, as reported by stove beneficiaries to the CME.

For Parameter ID 20 (% of users who say there is something they don't like about the stove), only Dos por Tres stove users are surveyed. Thus, a baseline value calculation could not be applied by the CME and direct calculation was used for this SDG outcome (described in E.3 in the MR).

SDG 7 – Affordable and Clean Energy

The Kitchen Performance Test (KPT) was used to determine relative PM2.5 emissions in both the baseline and project stove, as measured by Aprovecho's Research Center's commercially available Portable Emissions Measurement System (PEMS), in which real-time emissions of (PM) were recorded. Specific consumption is reported as a measure of the fuel used to boil (or simmer) one liter of water. Fuel use and emissions made to complete the WBT are reported as the average specific consumption (emissions) of cold and hot start plus simmer, multiplied by 5 Liters. The amount of particulate matter (PM) was measured as emitted to complete the KPT. All of the measured percentage reductions are significant at 95% confidence.

SDG 8 – Decent Work and Economic Growth

For Parameter ID 21 (% of Mirador employees and microenterprises who report they are satisfied with their jobs), only Mirador project employees are surveyed. Thus, baseline value calculation was not applicable.

For Parameter ID 22 (Quantitative employment), in the absence of project activity these jobs would not exist. Thus, baseline value was taken to be zero.

SDG #13 – Climate Action

The CME has defined the baseline values as per the 2010 Fuelwood Consumption Study. Field results were adjusted to account for moisture variation and adult equivalent persons.

The KT focused exclusively on typical baseline fogón stoves and involved taking physical measurements of daily wood consumption with the required return visits over a four-day period.

During the KPT it was found by the CME that households have a degree of typical fuel and stove-type mixing; however, during the KPT only the primary fuel—woody biomass—was measured by measuring the amount of wood not used, from a previously measured pile. The effect of fuel mixing reduces the savings made in primary fuel between the baseline and project scenarios. The quantity of secondary fuel is treated as zero. Wood consumption in the baseline study was calculated on a “dry wood basis” to account for variations in fuelwood moisture between households. Based on the above, the option to measure fuel consumption of the primary fuel only was selected for the calculation of the emission reductions.

The CME conducted a secondary baseline study in 2013 among 117 households to enhance the geographic spread of the baseline and test the validity of the 2010 results. Rob Bailis, PhD, of the Yale School of Forestry and Environmental Studies, performed the analysis and concluded the following:

The results show that baseline daily consumption was 10.6 kg of dry-wood per household (1.1 kg per person-meal) in 2010 and 10.9 kg of dry-wood per household (1.0 kg per person-meal) in 2013. These differences are insignificant, and we can conclude that there has been no variation in baseline fuel consumption in this time period. The results of the 2013 baseline study thus corroborated those of the 2010 study.

SDG 15 – Life on Land

For ID 5 – fNRB,b,y, baseline assessment focused on the fuel supply of Honduras, to determine the fraction of non-renewable biomass in the supply area, as described in the Gold Standard Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption” (11/04/2011), Annex 1, Section A1.3, “NRB Assessment similar to approach of CDM methodology AMS-II.G. fNRB was calculated using the equation $fNRB = NRB / (NRB + DRB)$.

For ID 7 / Pp,b,y, baseline and project household fuel consumption is measured in the same way, per Kitchen Performance Test (KPT) protocols. Fuel consumption is measured by weighing fuelwood over a 4-day period and moisture content is noted at each weighing. Also noted are the number of people by age group and gender who are eating meals in the household. Final data is expressed as per-capita daily fuel consumption.

Detailed assessment of all the parameters used to calculate emission reductions is provided under section E.5.4.2.

The calculations presented in the monitoring report /3/ and the corresponding ER sheet /6/ were found appropriate and complying with provisions prescribed in the registered monitoring plan/1/ of the respective revised accepted VPA-DD/2/, PoA-DD/1/ and applied methodology/5/.

	The verification team affirms that an audit trail that contains the evidence and records that validated the stated figures were checked and found legitimate.
Findings	CAR#02 and CAR#03 was raised and resolved
Conclusion	<p>The verification team verified that</p> <ul style="list-style-type: none"> a) A complete set of data for the monitoring period was available and the verification of each monitoring parameter is elaborated in this report. The complete monitoring data is also presented in the corresponding ER calculations sheet/4/ of final Monitoring Report /3/. b) The information provided in the monitoring report was crosschecked with other sources, wherever appropriate and available. c) The calculations of overall GHG emissions as presented in the corresponding ER calculations sheet/4/ of final Monitoring Report /3/ were checked and found to be consistent with the formulae and methods described in the registered monitoring plan of VPA-DD/2/, registered PoA-DD/1/ and the applied methodology/5/. d) All assumptions used in the emission calculations were found appropriate and therefore justified e) Appropriate emission factors, IPCC default factors and other reference values have been correctly applied. f) No standardized baseline was prescribed in the registered PoA DD/1/ and therefore it has not been applied. g) There is no pro-rata approach was applied in the current monitoring period as entire monitoring period falls into period that is after the end of first commitment period of Kyoto Protocol.

E.5.7.2. Calculation of project value or estimation of project situation of each SDG Impact

Means verification	of	Not applicable as per the methodology and also no source of project emission could be identified.
Findings		Not applicable
Conclusion		Not applicable

E.5.7.3. Calculation of leakage

Means verification	of	The leakage was calculated as a parameter and the overall leakage was found to be 778 tCO _{2e} . Please see section E.5.4.2 for detailed assessment.
Findings		None
Conclusion		<p>The verification team confirms that</p> <ul style="list-style-type: none"> a) The complete data was available and is duly reported; b) Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals were followed; <p>Appropriate emission factors, IPCC default factors and other reference values were correctly applied.</p>

E.5.7.4. Summary of calculation of net benefits or direct calculation for each SDG Impact for the current monitoring period

Means verification	of				
		Sustainable Development Goals Targeted	SDG Impact	Baseline estimate	Project estimate

	SDG 13 Climate Action (mandatory)	Emission Reductions	41,046	26,628	14,409
	SDG1 No Poverty	USD saved per week per household	0 (zero, no saving expected at baseline scenario) Average wood cost with a traditional fogon US\$ 5.32 per week	Average wood cost with a Dos por Tres stove US\$ 2.73	2.59
	SDG1 No Poverty	Reduction in time spent collecting fuelwood	0 (zero, no time saved expected at baseline scenario) Average hours per week collecting wood with a traditional fogon 9.34 hours	Average hours per week collecting wood with a Dos por Tres stove 4.28 hours.	46%
	SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	0 (zero, money saved to buy food expected at baseline scenario)	42%	42%
	SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	0 (Zero) No expected reduction in baseline scenario. Exposure to PM2.5 in baseline scenario is 221 µg/m3	Exposure in Project scenario is 117 µg/m3	47%
	SDG 4 Quality Education	Annual training hours provided	0 (Zero) No expected training in baseline scenario	238 (2020) 515 (2021) Hours Total 753	238 (2020) 515 (2021) Hours Total 753
	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	0 (Zero) No satisfaction expected in the baseline	89%	89%

			scenario due to the absence of the dos por tres stove.		
SDG 5 Gender Equality	Stove users report improved cooking times	0 (Zero) No improvement in cooking times in baseline scenario	76%		76%
SDG 5 Gender Equality	Mirador's direct employees are women	0 (Zero) No employees in baseline scenario	25%		25%
SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	17,631 PM (mg) emissions of the traditional fogon	3,658 PM (mg) emissions of the Dos por Tres		79%
SDG 8 Decent Work and Economic Growth	Jobs created	0 (Zero) No Jobs expected in baseline scenario	71		71
SDG 8 Decent Work and Economic Growth	Job satisfaction rate	0 (Zero) No Jobs expected in baseline scenario, therefore the satisfaction rate is zero.	100%		100%
SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	Not estimated at baseline scenario	69%		69%
SDG 15 Life on Land	Baseline and project household fuel consumption	Pb,y 0.014080	Pp,y 0.008868		Pb,p,y 0.005212
<p>The value of overall GHG emissions obtained by applying the equations provided in the registered VPA-DD is 14,409 tCO₂e. The calculations presented in this regard in the final monitoring report/3/ and corresponding ER calculations sheet/4/ were found appropriate and complying with the provisions prescribed in the registered monitoring plan of VPA DD/2/, registered PoA-DD/1/ and applied methodology/5/.</p>					

	The verification team confirms that an audit trail that contains the evidence and records that validated the stated figures were checked and found acceptable.
Findings	No finding was raised.
Conclusion	The verification team confirms that <ol style="list-style-type: none"> The complete data was available and is duly reported As indicated above, the description with regard to cross-check of reported data is included under respective parameter (refer Section of this report) Appropriate methods and formulae for calculating net GHG removals and leakage emissions were followed Appropriate emission factors, IPCC default factors and other reference values were correctly applied. There is no pro-rata approach was applied in the current monitoring period as entire monitoring period falls into period that is after the end of first commitment period of Kyoto Protocol.

E.6. Comparison of actual SDG Impacts with estimates in approved PDD

Means of verification	Sustainable Development Goals Targeted		SDG Impact	Values estimated in ex ante calculation of approved PDD for this monitoring period	Actual values achieved during this monitoring period
		SDG 13 Climate Action (mandatory)		Emission Reductions	Year 1 – 2,589 tCO ₂ e Year 2 – 10,001 tCO ₂ e Total – 12,590 tCO ₂ e
	SDG 1 Poverty	No	USD saved per week per household	USD\$ 3 saved per week per HH	2.59 ² saved per week per HH
	SDG 1 Poverty	No	Reduction in time spent collecting fuelwood	Time saved collecting fuelwood: 2.02 Hours/week (a reduction of 56%)	Timed saved collecting fuelwood 5.06 hours/week, 46% time saved.
	SDG 2 Zero Hunger		Wood purchasers report they used the money saved to buy food	50% Wood purchasers report they used the money saved to buy food	42% Wood purchasers report they used the money saved to buy food

²Average wood cost with a traditional fogon US\$ 5.32 per week vs. Average wood cost with a Dos por Tres stove US\$ 2.73. The expected saving in baseline scenario is zero.

	SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	47% reduction in personal exposure to PM2.5 (The exposure to PM2.5 is reduced from 221 µg/m3 to 117 µg/m3)	47% reduction in personal exposure to PM2.5
	SDG 4 Quality Education	Annual training hours provided	346 training hours provided per year	238 hours (2020) 515 hours (2021) Total 753
	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	99% (The project tests the level of satisfaction of the Dos por Tres stove by asking if there is anything users don't like about the Dos por Tres: 1% of users say there is something they don't like about the stove.	89% satisfaction among stove beneficiaries
	SDG 5 Gender Equality	Stove users report improved cooking times	96% Qualitative surveys to determine if the Dos por Tres cooks faster (e.g., more than one cooking pot can be used simultaneously along with tortillas).	76% Stove users report improved cooking time
	SDG 5 Gender Equality	Mirador's direct employees are women	Employment records showing the proportion of women employed by job type: 31% (direct employees)	25% Direct employees

	SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79% reduction in release of PM2.5 (mg, 3,658)	79%reduction, 3,658 PM (mg) emissions of the traditional fagon
	SDG 8 Decent Work and Economic Growth	Jobs created	55 Jobs created	71 Jobs created
	SDG 8 Decent Work and Economic Growth	Job satisfaction rate	Results of qualitative annual survey to employees: 95% show job satisfaction	100% Job satisfaction rate
	SDG 15 Life on Land	Baseline and project household fuel consumption	Baseline household fuel consumption 0.014080 t/household/day	Project household fuel consumption 0.008868 t/household/day
	<p>As per as the ex-ante ER calculation spreadsheet/57/, 12,590 tonnes were estimated to be reduced between 01/12/2019 – 30/11/2021. But 14,409 tonnes are reduced during the current monitoring period, which led to the conclusion that actual emission reductions achieved are more than the amount estimated. The difference can be attributed to the fact the estimated ERs from the ex-ante ER calculation spreadsheet /57/were based on 5,790 stoves while the actual number of stoves installed in the current monitoring period are 8,464. Hence it was found to be in-line with the methodology.</p> <p>In addition to SDG 13 Climate Action, other SDG Impacts has no values estimated in ex ante calculation of approved PDD or in the GS4GG Transition Annex. Therefore, the verification team concludes that no positive impact on SDGs is defined considering the baseline scenario is defined as using the conventional fagon.</p>			
Findings	None			
Conclusion	The actual emission reductions are lower than the value estimated in VPA-DD/2/ and the various other SDG impacts remains zero. Therefore, it has been accepted by the verification team.			

E.7. Remarks on difference from estimated value in registered VPA -DD

Means of verification	As verified and evident from the Monitoring Report /5/ and corresponding ER calculations sheet /6/, the actual emission reductions achieved for project stove for the VPA under this verification in the current monitoring period were found higher than the estimated quantity in the VPA-DD/2/ for the comparable period. The difference in estimated and achieved ERs can be attributed to the fact the estimated ERs from the VPA-DD were based on 5,790 stoves while the actual number of stoves installed in the current monitoring period are 8,464. Hence it was found acceptable by the verification team. The quantitative details of actual values of achieved ERs for the VPA and value estimated in the VPA-DD/2/ is presented in the next table.
Findings	None

Conclusion	No justification was sought from the PD as achieved Emission reductions are lower than the estimated emission reductions.
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E.8. Assessment of safeguard reportings

Means of verification	Not Applicable
Findings	No findings were raised
Conclusion	Not Applicable

E.9. Stakeholder inputs and legal disputes

E.9.1. Assessment of all Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations.

Means of verification	<p>A Feedback Log using is maintained electronically at the project office and an export of the feedback log for the current monitoring period was obtained (VP1-15 Stakeholder Comment 2021.xlsx)/19/. It records all the stakeholder feedback received directly by beneficiaries or gathered by Mirador's Supervisors and Ejecutores. It also has feedbacks received in the physical process book (kept in CME's office). It also tracks responses and follow up interactions from the CME.</p> <p>The VP1-15Stakeholder Comment 2021.xlsx/19/ and filled feedback forms/43/ were checked to confirm that all comments in the have been taken under confirmation. It was also checked with the end-users during the site visit by Local Expert and remote interviews that the households are visited by the supervisors and the household feedback is recorded/19/. Additionally, end users reported that their comments were satisfactorily resolved.</p>
Findings	No findings were raised
Conclusion	The verification team confirms that CME has considered and addressed all the stakeholder comments received during the current monitoring period. Grievance mechanism as reported in registered PoA DD/1/, VPA DD/2/ and GS4GG Transition Annex/6/ is in place.

SECTION F. Internal quality control

The draft verification report that is prepared by verification 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 Gold Standard rules/requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of 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 finalised. 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 needs to be resolved by the verification team. The decision taken by the Technical Reviewer is final and is authorized on behalf of Earthood Services Private Limited.

SECTION G. Verification opinion

Earthood Services Private Limited (Earthood), contracted by Proyecto Mirador Foundation, has performed the independent verification of the emission reductions for the GS PoA 1988 "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" in Honduras for the

monitoring period 01/12/2019 to 30/11/2021 (Inclusive of both days) as reported in the Monitoring Report version 1.6, dated 03/08/2022, Proyecto Mirador Foundation is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity.

The VVB commenced the verification on the basis of the baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0/5/,"Gold Standard for Global Goals Transition Annexure", version 1, dated September 2019/6/ the monitoring plan contained in the PoA-DD/1/ and VPA-DD/2/, both Version 5.6, dated 09/03/2021, Monitoring Report version 1.6, dated 03/08/2022.

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.

The verification team confirms that:

- The PoA was found completely implemented as per the description given in the registered VPA -DD.
- The actual operation conforms to the description in the registered PoA - DD and VPA- DD

SECTION H. Certification statement

Earthood Services Private Limited (Earthood), contracted by Proyecto Mirador Foundation, has performed the independent verification of the emission reductions for "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" for the monitoring period 01/12/2019 to 30/11/2021 (Inclusive of both days) as reported in the Monitoring Report version 1.6, dated 03/08/2022/3/, Proyecto Mirador Foundation is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity.

VVB commenced the verification on the basis of the baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0/5/, the monitoring plan contained in the VPA: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala", Monitoring Report version 1.6, dated 03/08/2022/3/.

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.

In our opinion the GHG emissions reductions reported for the project activity for the period 01/12/2019 to 30/11/2021(Inclusive of both days) are fairly stated in the Monitoring Report version 1.6, dated 03/08/2022/3/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0/5/, the monitoring plan contained in the VPA: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras". Earthood Services Private Limited is able to certify that the emission reductions from the GS VPA: Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" during the period 01/12/2019 to 30/11/2021(Inclusive of both days) amount to 14,409 tCO_{2e}.

Verified and certified emission reductions as per commitment period:

Commitment period	Amount
Up to 31/12/2012 (1 st commitment period)	Not Applicable/Nil
From 01/01/2013 onwards	14,409 tCO _{2e}

Appendix 1. Abbreviations

Abbreviations	Full Texts
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
CME	Coordinating and Managing Entity
CO ₂	Carbon dioxide
CO _{2e}	Carbon dioxide equivalent
CP	Crediting Period
DNA	Designated National Authority
VVB	Validation/Verification Bodies
DR	Document Review
EB	Executive Board
ER	Emission Reduction
ER	Emission Reduction
ESPL	Earthood Services Private Limited (Earthood)
FAR	Forward Action Request
GHG	Green House Gas
GS	Gold Standard
IPCC	Intergovernmental Panel on Climate Change
IR	Internal Resource
ODA	Official Development Assistance
PCP	Project Cycle Procedure
PDD	Project Design Document
PFA	Pre-Feasibility Assessment
PMU	Project Management Unit
PoA	Programme of Activities
PP	Project participant
PS	Project Standard
RSV	Remote Site Visit
SFR	Stakeholders Feedback Round
UNFCCC	United Nations Framework Convention on Climate Change
VER	Verified Emission Reductions
PO	Partner Organisation

Appendix 2. Competence of team members and technical reviewers

Competence Statement	
Name	Kaviraj Singh
Country	India
Education	Ph.D. (Environmental Engineering), IIT Delhi Masters (Energy & Environmental), DAVV Indore

Experience	15 Years +		
Field	Climate Change & Environment		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	AMS-I.D., AMS-II.D., ACM0006, AMS-I.A., AMS-I.C., AMS-II.B., AMS-III.H, ACM0002, ACM0001, AM0080, ACM0018		
Local expert	YES (India)		
Financial Expert	YES		
Technical Reviewer	YES		
TA Expert	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1, TA 13.2)		
Reviewed by	Shreya Garg	Date	12/02/2020
Approved by	Anshika Gupta	Date	12/02/2020

Competence Statement			
Name	Deepika Mahala		
Country	India		
Education	M. Sc. (Environment Management), GGSIP University B.Sc. Hons. (Chemistry), Sri Venkateshwar College, DU		
Experience	6 Years +		
Field	Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	ACM0002, AMS.I.D., AMS.I.A, AMS.III.AV, AMS.II.G, AMS-II.C		
Local expert	YES (India, Bangladesh)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (TA 1.2 & TA 3.1)		
Reviewed by	Shifali Guleria (QM)	Date	28/04/2022
Approved by	Kaviraj Singh (MD)	Date	28/04/2022

Competence Statement			
Name	Rommel Badouin Cardona Lezama		
Education	B.Sc. Environmental Engineer		
Experience	4 years		
Field	Environmental Engineering		
Approved Roles			

Team Leader	NO
Validator	NO
Verifier	NO
Methodology Expert	NO
Local expert	YES (Honduras, Guatemala)
Financial Expert	NO
Technical Reviewer	NO
TA Expert (X.X)	NO
Reviewed by	Deepika, Mahala (Quality Manager) Date 22/12/2021
Approved by	Ashok Gautam (Technical Manager) Date 22/12/2021

Competence Statement Competence Statement	
Name	Jahnabi Kalita
Education	M.Sc. Environment Management
Experience	NA
Field	NA
Approved Roles	
Team Leader	NO
Validator	NO
Verifier	NO
Methodology Expert	NO
Local expert	NO
Financial Expert	NO
Technical Reviewer	NO
TA Expert (X.X)	NO
Trainee	Yes
Reviewed by	Deepika Mahala, Quality Manager Date 08/09/2021
Approved by	Ashok Kumar Gautam, Technical Manager Date 17/09/2021

Competence Statement	
Name	Shifali Guleria
Education	M.Sc. (Environmental Studies and Resource Management), TERI University
Experience	3+ year
Field	Climate Change
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES

Methodology Expert	YES (AMS-I.A., AMS-II.G.,AMS-II.E., AMS-III.A.V., AMS-I.D, ACM0002)		
Local expert	YES		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (1.2, 3.1)		
Reviewed by	Deepika Mahala	Date	16/02/2022
Approved by	Ashok Gautam	Date	18/02/2022

Appendix 3. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
1.	Proyecto Mirador Foundation	PoA-DD	Version 6.0, Dated 25/03/2016	CME
2.	Proyecto Mirador Foundation	VPA-DD	Version 5.6, Dated 09/03/2021	CME
3.	Proyecto Mirador Foundation	Monitoring Report	version 1.6, dated 03/08/2022	CME
4.	Proyecto Mirador Foundation	ER calculations Sheet, VP12-01 ER Calculations.xlsx	Dated 12/04/2022	CME
5.	The Gold Standard Foundation	The Gold Standard Simplified Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC)	Version 2.0, Dated 17/01/2018	Others
6.	The Gold Standard Foundation	Gold Standard for Global Goals Transition Annexure	Version 1, Dated 12/04/2019	Others
7.	The Gold Standard Foundation	GS webpage of the PoA: https://registry.goldstandard.org/projects/details/1691 GS webpage of the VPA: https://registry.goldstandard.org/projects/details/2220	Last accessed on 31/01/2022	Others
8.	Proyecto Mirador Foundation	VP1-02 KPT Data.xlsx	Dated 22/12/2021	CME

9.	Proyecto Mirador Foundation	VP1-03 KPT Data Sheet SPANISH.pdf VP1-04 KPT Data Sheet ENGLISH.pdf	Dated 22/12/2021	CME
10.	Proyecto Mirador Foundation	VP1-05 KPT Guidelines.pdf	Dated 22/12/2021	CME
11.	Proyecto Mirador Foundation	VP1-06 Sales Records (salesforce.com)	Dated 14/03/2022	CME
12.	Proyecto Mirador Foundation	VP1-07 Stoves installed by month	Dated 22/12/2021	CME
13.	Proyecto Mirador Foundation	VP1-08 Training Brochure.pdf	Dated 22/12/2021	CME
14.	Proyecto Mirador Foundation	VP1-09 Leakage Sustainability Results Test.xlsx	Dated 22/12/2021	CME
15.	Proyecto Mirador Foundation	VP1-10 Employee Survey export.xlsx VP1-11 Employee Questionnaire.pdf	Dated 22/12/2021	CME
16.	Proyecto Mirador Foundation	VP1-12 Quantitative Employment.xlsx	Dated 22/12/2021	CME
17.	Proyecto Mirador Foundation	VP1-13 Dropoff Data.xlsx	Dated 22/12/2021	CME
18.	Proyecto Mirador Foundation	VP1-14 Transportation Summary.xls	Dated 07/04/2022	CME
19.	Proyecto Mirador Foundation	VP1-15 Stakeholder Comments 2021.xlsx	Dated 22/12/2021	CME
20.	Proyecto Mirador Foundation	VP1-16 Double Counting Data .xlsx	Dated 22/12/2021	CME
21.	Proyecto Mirador Foundation	VP1-17 Training Data.xlsx	Dated 22/12/2021	CME
22.	Proyecto Mirador Foundation	VP1-18 Usage Weighted Average.xlsx	Dated 22/12/2021	CME
23.	Gold Standard Foundation	Toolkit Version 2.2	-	Other
24.	IPCC	IPCC Guidelines for National Greenhouse Gas Inventories 2.1 (http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf)	Vol. 2	Others
25.	Proyecto Mirador Foundation	Carbon offset calculator: http://www.nativeenergy.com/travel.html	Last accessed on 07/04/2022	CME
26.	GS4GG	Form: GS-MR-FORM	Version 1.1	Others

27.	GS4GG	Principles and Requirements	Version 1.2	Others
28.	Proyecto Mirador Foundation	Salesforce database	Multiple	CME
29.	UNFCCC	VVS for PoA	Version 3.0	Others
30.	UNFCCC	PS for PoA	Version 3.0	Others
31.	UNFCCC	PCP for PoA	Version 3.0	Others
32.	UNFCCC	CDM guidelines for Sampling and surveys for CDM project activities and programmes of activities	Version 4.0	Others
33.	UNFCCC	Standard for Sampling and surveys for CDM project activities and programmes of activities	Version 9.0	Others
34.	Gold Standard Foundation	GS2758_GS4GG Design Review_Final Round.pdf	Dated 09/11/2021	CME
35.	Proyecto Mirador Foundation	Training photos	-	CME
36.	Clean Cooking Alliance	NCV for Red Oak, per Global Alliance for Clean Cookstoves, "WBT 4.2.4 Spreadsheet" (http://cleancookstoves.org/technology-and-fuels/testing/protocols.html)	Last accessed on 01/02/2022	Others
37.	SERI	Cheremisinoff, N. Properties of Wood. Wood for Energy Production. Ann Arbor, MI, Ann Arbor Science: https://books.google.co.in/books?id=Qw-Vk3BR3GoC&pg=PA19&lpg=PA19&dq=Cheremisinoff,+N.+Properties+of+Wood.+Wood+for+Energy+Production.+Ann+Arbor,+MI,+Ann+Arbor+Science&source=bl&ots=S5JPKtgpxq&sig=ACfU3U0IZx5EKpy6ctLhO9LNdOmCIMxonA&hl=en&sa=X&ved=2ahUKEwjekPOm1N71AhVDzTgGHWNjCiwQ6AF6BAgJEAM#v=onepage&q=Cheremisinoff%2C%20N.%20Properties%20of%20Wood.%20Wood%20for%20Energy%20Production.%20Ann%20Arbor%2C%20MI%2C%20Ann%20Arbor%20Science&f=false	Last accessed on 01/02/2022	Others
38.	Proyecto Mirador Foundation	McCarty, Nordica & Still, Dean, "Results of Testing the Overlook Foundation Justa Stoves Including the '2 By 3' Stove: Fuel Use and Carbon/CO2eq Savings	-	CME
39.	Proyecto Mirador Foundation	"Health Impact of Proyecto Mirador Dos por Tres Stove"	-	CME
40.	Proyecto Mirador Foundation	Employment contracts	-	CME

41.	Proyecto Mirador Foundation	Calibration Certificate Humidity Meter- <ul style="list-style-type: none"> Guatemala 0-1 Formato de calibración.pdf Guatemala 1-2 Formato de calibración.pdf Guatemala 2-3 Formato de calibración.pdf 	-	CME
42.	Proyecto Mirador Foundation	VP12-19 Scales calibration	-	CME
43.	Proyecto Mirador Foundation	Filled Stakeholder feedback forms	-	CME
44.	Other	Travel restrictions in the host country: https://gt.usembassy.gov/health-alert-new-entry-requirements-for-travel-to-guatemala-or-after-january-10-2022/	-	Others
45.	The Gold Standard Foundation	Covid 19 interim measures	Version 5.0 22/12/2021	Others
46.	ESPL	LE checklist	04/01/2021	Others
47.	The Gold Standard Foundation	REQUIREMENTS AND GUIDELINES: USAG RATE MONITORING,	Version 2.0	CME
48.	IPCC	GWP: IPCC AR4, https://www.ipcc.ch/site/assets/uploads/2018/2/ar4-wg1-chapter2-1.pdf	-	Others
49.	IPCC	GWP: IPCC AR5, https://www.ipcc.ch/assessment-report/ar5/	-	Others
50.	The Gold Standard Foundation	GHG Emissions Reductions & Sequestration Product Requirements	Version 2.0 Dated, Feb 2021	Others
51.	Aprovecho research center	Aprovecho 2x3 Report 042809.pdf' Table 3.1, page 5.	28/04/2009	CME
52.	Proyecto Mirador Foundation	Maintenance Brochure	-	CME
53.	Proyecto Mirador Foundation	Brochure materials -01 and 02	-	CME
54.	Proyecto Mirador Foundation	LSC report	Version 1.0 25/03/2020	CME
55.	Proyecto Mirador Foundation	CME declaration for stoves being not included under other program	-	CME

56.	Proyecto Mirador Foundation	Invoices and photos provided by suppliers manufacturing the planchas.	-	CME
57.	Proyecto Mirador Foundation	Ex-Ante ER Calculations VPA3 Guatemala 08 Mar 2021 CONFIDENTIAL	08/03/2021	CME

Appendix 4. Clarification requests, corrective action requests and forward action requests

CAR: Corrective Action Request

CL: Clarification Request

FAR: Forward Action Request

Table 1. Remaining FAR from validation and/or previous verification

FAR ID	01	Section no.	NA	Date : 21/01/2022
Description of FAR				
The verifying VVB shall provide an assessment of the inclusion criteria being at time of verification. The assessment can be included in the verification report as required by the Deviation request approval for the proposed project, dated 02/01/2020. Please provide the information and details regarding the inclusion criteria.				
Project participant response				Date : 03/03/2022
The table below details how the eligibility criteria have been met:				
#	Eligibility Criteria	Description	Means of Verification (as defined in PoA)	Proof of Eligibility (this VPA)
1	VPA Location and Project Boundary	VPA shall involve the distribution of ICS within the geographical boundary of Host Countries defined in the PoA.	V PA-DD clearly states VPA project boundary under Section A.4, "Geographic Reference or Other Means of Identification," and VPA project boundary falls within PoA project boundary. GPS markings are kept for each stove installed and available to VVB for verification to ensure all stoves are within VPA project boundary.	VPA clearly states VPA project boundary under Section A.4, "Geographic Reference or Other Means of Identification." VPA project boundary is Guatemala, which falls within PoA project boundary. GPS markings are kept for each stove installed and available to VVB for verification to ensure all stoves are within VPA project boundary See the file 'Proyecto Mirador All Accounts Database.xlsx' where all the records form the stoves installed in Guatemala can be found, including details of country and department where the stoves was installed.

2	Avoid double counting	VPA shall apply a unique identifier to each cookstove installed and apply routine data checks and other management protocols that ensure double counting is avoided.	Electronic database is available to VVB for verification containing individual records for each stove, each with a unique identifier automatically generated by database.	<p>Stoves are built in situ and a unique household account is created in the electronic database at the time of construction, including a GPS mark. Furthermore, an inspector goes to each house before construction can begin and at that time, verifies that ICS technology is not already present. For those reasons, if there is another similar activity within the same target area, stoves from the other project cannot possibly be counted under Mirador's activity. While Mirador never builds cookstoves in homes where another ICS is in current use, we do see cases in which another carbon certified stove project has installed an ICS in homes where the Dos por Tres was already present. Mirador conducts extensive surveys to determine the prevalence of such cases and the results are tabulated in Parameter ID 9 – Leakage. Substantiating data collected on Salesforce.com is provided in the attached file, "VP1-16 Double Counting Data.xlsx."</p>	
3	Technology	VPAs shall utilize ICS technologies with useful energy output of less than 150kW.	Technical report from qualified 3 rd party.	Each stove installed has continuous useful energy outputs of less than 150kW per unit, as	

				<p>provided (per Aprovecho, 2009).</p> <p>The power output of the stove <i>dos por tres</i> is 7 kW (at high firepower), see file 'Aprovecho 2x3 Report 042809.pdf' Table 3.1, page 5.</p>
4	Start Date	The start date of each VPA shall be the first date of stove construction.	All stove installations are individually tracked on an electronic database that is available to VVB for validation.	<p>Start date of this VPA is 13 May, 2019. All installations from the project start date and forward are in the Mirador stove database and available for VVB review.</p> <p>See the file 'Proyecto Mirador All Accounts Database.xlsx' where the installation of the first stove is 13 May, 2019.</p>
5	Methodology	VPA uses approved Gold Standard Methodology <i>Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0</i> , and satisfies all its requirements.	VPA-DD states methodology used under Section B.1, under "Reference of methodology(ies) and standardized baseline(s)."	<p>Section B.1 of VPA-DD states methodology used as "<i>Thermal Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0</i>."</p> <p>Applicable requirements are substantiated as follows:</p> <ul style="list-style-type: none"> • Project boundary is clearly identified in Section A-4 of VPA-DD and agrees with PoA project boundary. <p>Guatemala is a country include in the PoA boundary.</p> <ul style="list-style-type: none"> • VPA confirms that technologies counted in the project are not included in another voluntary market or CDM project activity. <p>The CME confirms that the project activity is/was not included in another</p>

				<p>voluntary standard, nor the CDM, neither another carbon scheme.</p> <ul style="list-style-type: none"> • Appropriate mechanisms are in place to prevent double counting. <p>See explanation in this chart, above in point 2 and see file ‘, “VP1-16 Double Counting Data.xlsx’.</p> <ul style="list-style-type: none"> • Each stove installed has continuous useful energy outputs of less than 150kW per unit. <p>The power output of the stove <i>dos por tres</i> is 7 kW (at high firepower), see file ‘Aprovecho 2x3 Report 042809.pdf’ Table 3.1, page 5.</p> <ul style="list-style-type: none"> • As a precondition for the installation of ICS, beneficiaries are required to remove the traditional stove that is being replaced. <p>See the brochure where it is clearly stated that one of the requirements to built a <i>dos</i> stove from Proyecto Mirador is to destroy permanently the traditional fogon, see file ‘Brochure materials 02.jpeg’</p> <ul style="list-style-type: none"> • PP clearly communicates to all beneficiaries, verbally (in training sessions) and in writing (in the Use & Maintenance Brochure), that the
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				<p>ownership of emission reductions shall reside with the CME. Use and Maintenance brochure has been supplied to the VVB for confirmation.</p> <p>See the file 'CR2.2b Scanned Use & Maintenance Brochure.pdf' where it is clearly stated the transfer of the ownership of the carbon rights to Proyecto Mirador.</p>
6	LSC	VPA shall conduct an LSC that follows the GS LSC guidance	LSC report	<p>The LSC is conducted at the VPA level. The Second VPA held its LSC meeting in 27/02/2020.</p> <p>All the requirements related the LSC were checked and approved at the design certification.</p>
7	EIA	EIA shall be conducted if required by the host country	Official documentation confirming EIA conducted	<p>EIA is not required by the host country. Informal environmental assessment is provided at the PoA level.</p> <p>No EIA required to build cooking stoves at households. All the information in this regard is detailed in the VPA-DD. It can be confirmed by the VVB's local expert.</p>
8	Target group	<p>VPA shall target household or institutional users of inefficient biomass stoves.</p> <p>Users may or may not include auxiliary non-biomass cookstoves to augment their cooking practices.</p>	To be confirmed via baseline kitchen surveys, conducted according to the requirements of the GS methodology.	<p>To be confirmed via baseline kitchen surveys that target users are household users of inefficient biomass stoves. Mirador verifies, before installation, that each stove user is a household user of a traditional <i>fogón</i>.</p> <p>See file where it is clearly sated</p> <p>See the file 'Brochure</p>

				<p>materials 02.jpeg' where it is clearly stated that one of the requirements to built a dos por tres stove is to use fuelwood and to have a tradition fogon as main cooking device.</p>
9	<p>Additionality</p>	<p>VPA must demonstrate that the project meets additionality requirements of the Gold Standard.</p>	<p>VPA demonstrates additionality using the Investment Barrier Analysis.</p> <p>Analysis shall be structured to include three potential sources of income:</p> <ul style="list-style-type: none"> • Equity investment upon expectation of certain returns • Financing institution (bank) in the form of a bank loan • Donations <p>Each potential source of income shall be analyzed from the perspective of three potential project developers:</p> <ul style="list-style-type: none"> • Individual households • Governmental Institutions • Private organizations <p>By exploring the potential of the above three sources income from those three perspectives, VPA shall show that in the absence of project activity, baseline conditions (installation of the traditional cookstove) would persist.</p>	<p>VPA demonstrates additionality using Investment Barrier Analysis. VPA demonstrates that in the absence of project activity, baseline conditions (installation of the traditional cookstove) would persist. The elaborated arguments to demonstrate the additionality in line with this criterion are provided in the section B.5 of this VPA-DD.</p> <p>The document 'Brochure materials 01.jpeg' clearly stated that Proyecto Mirador does not charge money for building the stove or providing he materials required for the stove, it is a donation. Building stove under this model does not represent a source of income and It is not a financially attractive and feasible business model.</p>
10	<p>Ownership of ER credits</p>	<p>VPA shall be developed and</p>	<p>VPA-DDs shall be approved by the CME</p>	<p>This VPA is submitted directly by the CME to</p>

		<p>implemented by the CME. In case contracted entities are retained to manage future VPAs, the contractual agreements between each partner and the CME will clearly establish ownership of emission reduction credits generated through the PoA as belonging to the CME.</p> <p>VPA shall clearly communicate to all end user beneficiaries, verbally and in writing, that the ownership of emission reductions shall reside with the CME.</p>	<p>and submitted by CME to VVB for inclusion.</p> <p>VPA is managed by CME. In case contracted entities are retained to manage future VPAs, contracted entities shall confirm to VVB their agreement that emission reduction credits generated by the VPA through the PoA belong to the CME.</p> <p>VPA shall present training brochures and procedural training materials to show that final beneficiaries are clearly informed that the ownership of emission reductions shall reside with the CME.</p>	<p>VVB for inclusion. VPA is managed by CME, so it is clear Ers are owned by CME.</p> <p>See the file 'CR2.2b Scanned Use & Maintenance Brochure.pdf' where it is clearly stated the transfer of the ownership of the carbon rights to Proyecto Mirador.</p>
11	ODA	<p>If official development assistance (ODA) is provided, it is not contingent on transfer of carbon credits to the donor country providing ODA support.</p>	<p>Completion of ODA Declaration form, if required</p>	<p>ODA Declaration Form has been submitted to GS.</p>
12	Sustainable Development	<p>VPA is required to align with the Sustainable Assessment as defined in the GS4GG Transition Annex.</p>	<p>CME shall directly review VPA for compliance and if any negative indicators are present, modifications will be required until all indicators score positive or neutral.</p>	<p>The VPA aligns with the Sustainable Development GOAS outcomes as described in the GS4GG Transition Annex and articulated in detail in section B.6 of the VPA-DD.</p> <p>The project contribution to the SDG is shown in detail in the Monitoring report.</p>

13	Prior consideration of carbon revenues	VPA is required to demonstrate that real actions were taken to secure carbon revenue for the project in parallel with its implementation.	Evidence to support this should include one or more of the following: contracts with consultants for services related to GS compliance; draft versions of PDDs; evidence of agreements or negotiations with a VVB for validation services, or earlier correspondence with the Gold Standard regarding the project.	The VPA has been submitted within a year of the start date of the project activity. Requirement met and checked at the time of the preliminary review and the design certification.
Documentation provided by project participant				
DOE assessment			Date: 03/03/2022	
The PD is requested to demonstrate the inclusion criteria in line with GS4GG PoA Requirements, version 1.2, not the eligibility criteria as explained by the PD above. OPEN.				
Project participant response			Date : 03/03/2022	
<p>The inclusion criteria as per the GS4GG PoA Requirements v1.2, refers to additionality (SDGs, complementary criteria established by the Preliminary Review, and inclusion criteria from the latest version of the registered PoA-DD (see excerpts below). All of them are in line with the registered PoA-DD.</p> <p><i>4.1.4 The latest version of the additionality tool available at the time of first submission of PoA shall be applied. This tool may be used by PoA until PoA completes Design Certification. The PoA shall include conditions that would systematically demonstrate additionality of VPAs/CPAs under the proposed PoA in the inclusion criteria of VPAs/CPAs in the PoA.</i> CME Comment: The VPA demonstrates additionality using the CDM Tool for the demonstration of additionality, version 7.0.0.</p> <p><i>7.1.2 An exception can be granted, if convincing justifications validated by a VVB and approved by Gold Standard are provided as to why the SDG impact assessment shall be conducted at PoA level only. In such a case, the CME shall include SDG inclusion criteria in the PoA DD for inclusion of VPAs/CPAs in the PoA. The future VPAs/CPAs shall only be included in the PoA if they are in line with SDG compliance criteria.</i> CME Comment: The SDG impact assessment is done at VPA level, the above inclusion criteria is not applicable.</p> <p><i>12.1.1 All VPAs with a start date after the first submission date of the PoA shall follow the Completeness Check pathway (Pathway 1) at Preliminary Review. The VPA(s) shall comply with inclusion criteria defined originally in the PoA and complementary criteria established by the Preliminary Review of the first regular or retroactive VPA, as applicable. Refer to Principles & Requirements for further details. The consolidated list of inclusion criteria shall be included in the revised version of the PoA DD Documentation.</i> CME Comment: The VPA complied with the inclusion criteria defined originally in the PoA. No complementary criteria were established at the preliminary review of the VPA. The consolidated list of inclusion criteria are those referred in the VPA-DD as eligibility criteria.</p> <p><i>12.1.4 To include a VPA/CPA in a design certified PoA, the CME shall ensure that the proposed VPA/CPA complies with the latest version of the registered PoA-DD, including the inclusion criteria of VPAs/CPAs in the PoA, and relevant Gold Standard rules and requirements.</i></p>				

CME Comment: The VPA complied with the inclusion criteria defined originally in the PoA. No complementary criteria were established at the preliminary review of the VPA. The consolidated list of inclusion criteria are those referred in the VPA-DD as eligibility criteria.

B.5. Demonstration of eligibility for a generic VPA

With reference to Proyecto Mirador PoA section B.2., eligibility criteria for **inclusion** of each VPA into the PoA are defined as follows:

Eligibility criteria for **inclusion** of each VPA into the PoA are:

#	Eligibility Criteria	Description	Means of Verification (as defined in PoA)	Proof of Eligibility (this VPA)
1	VPA Location and Project Boundary	VPA shall involve the distribution of ICS within the geographical boundary of Host Countries defined in the PoA	VPA clearly states VPA project boundary under Section A.7, "Geographic Reference or Other Means of Identification," and VPA project boundary falls within PoA project boundary. GPS markings are kept for each stove installed and available to DOE for verification to ensure all stoves are within VPA project boundary.	
2	Avoid double counting	VPA shall apply a unique identifier to each cookstove installed and apply routine data checks and other management protocols that ensure double counting is avoided.	Electronic database is available to DOE for verification containing individual records for each stove, each with a unique identifier automatically generated by database.	

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The picture above shows an excerpt from the PoA-DD where it is explained that the eligibility criteria are for the **inclusion** of each VPA into the PoA.

Documentation provided by project participant

DOE assessment

Date: 18/03/2022

The inclusion criteria explained by the CME was deemed valid. The conditions have been assessed in detail under Appendix 5 and found to be fulfilled. Hence the finding stands closed.

FAR ID	02	Section no.	NA	Date : 21/01/2022
Description of FAR				

The PP shall follow the CDM Project Standard for Programmes of Activities as required by the GS4GG requirement that “1.1.4 Unless otherwise specified in this document, Gold Standard PoAs follow the requirements listed in the CDM Project Standard for Programmes of Activities”. Please demonstrate.	
Project participant response	Date : 03/03/2022
The PP follow the CDM Project Standard for Programmes of Activities as required by the GS4GG.	
Documentation provided by project participant	
DOE assessment	Date: 03/03/2022
The justification provided by the PD is insufficient. Please demonstrate the requirements fulfilled by the project activity as listed in the CDM Project Standard for Programmes of Activities. OPEN.	
Project participant response	Date : 18/03/2022
The CDM Project Standard for Programmes of Activities includes 307 paragraphs, most of which correspond to a separate requirement. The design and operation of the PoA and VPAs align to the Gold Standard Rules including the CDM PoA Standard; however, the validated project documentation does not identify explicitly how information provided aligns with the CDM PoA Standard.	
The VVB’s role is to verify requested issuance against the approved Gold Standard project documentation. In case the VVB has identified the project does not meet a relevant requirement from the CDM PoA Standard, please raise a specific finding to explain the unmet requirement.	
Documentation provided by project participant	
DOE assessment	Date: 18/03/2022
The VPA was found to be in compliance with the CDM Project Standard for Programmes of Activities. Hence, closed.	

Table 2. CL from this verification

CL ID	01	Section no.	NA	Date : 21/01/2022
Description of CL				
1. Sampling plan followed for leakage and sustainability survey is not clear. How the sample size was determined?				
2. Please explain how the sample size for KPT are calculated.				
3. What is the lifespan of the project stoves. Please explain what is done after the lifespan of the stove is over. Do the households receive new stoves?				
Project participant response				Date : 03/03/2022
1. The supervisors count the number of stoves built, once every 100 stoves built are completed (the 100 th , 200 th , 300 th and so on) the hundredth stove is selected to receive the leakage and sustainability survey. The sample size depends of the number of stoves built, being always higher than 30 samples, which is the minimum sample size required by the methodology.				
2. The sample size can be found and traced in the file ‘VP1—02 KPT Data’, Tab ‘90-30 test’, Column D. Whenever the 90-30 rule is not satisfied due to the sample size, the lower bound value (instead of the mean) is used as per the methodology requirements. The sample size was defined based on the experience from the VPA in Honduras.				
3. The life span has been proven since the original project registration in 2009 in Honduras, in some cases, stoves were found still in use after 10 years. As a conservative measure, all the stoves are discarded for the emission reduction calculations after the sixth year in use. During the entire stove lifetime, the stove aging and the drop-off rate for all the age groups are accounted. Since the same model of stove is used as well for the VPA in Guatemala, same results are expected.				

Through the years the project has identified the best materials in order to enhance the stove lifespan. Also, the project has developed a reliable supply chain to ensure the quality of the materials used in the Dos por Tres stove. Below there is a description of the components provided by the project:

Iron Plancha: 18" wide x 25" long 1/8" thick. Two iron patches welded in back. The patches are welded in the area exposed directly to the flame. The maintenance routine includes a periodic rotation that reduces the accelerated degradation.



Pictures of the Iron plancha with the welded patches.

The full specifications can be found the document 'ESPECIFICACIONES TECNICAS PLANCHA.pdf'.

The chimney is made of 26-gauge zinc plated (galvanized) metal sheet. Zinc coating prevents rusting and its thickness has been demonstrated to last longer.

The ceramic pieces of the combustion chamber should follow detailed specifications, including a thickness of 1-1.5 inches. The full specification can be found the document 'Dimensiones finales para camaras de combustion Proyecto Mirador rev1.pdf'. Mirador also carries out sample testing of the ceramic pieces to ensure dimensions and hardness. Each supplier includes a mark of its supplier number on each piece (see picture below). If field inspection and monitoring reveals issues with the materials, they can be traced to determine whether the damages were caused due to material quality. All the suppliers offer warranty of their products, in this way, Mirador projects ensure the lifespan of the Dos por Tres stove.



Sample of a brick that includes the mark of the supplier.

Finally, the image below is a recent picture of a 10-year-old stove. As shown, the components still look functional. This is an anecdotic statement since the stoves older than 6 years are no longer monitored, nor included in the Ers calculations; however, from time to time, during field work, it is common to find very old stoves still in use.



Once the 6-yr lifespan is over, the project technology is not accounted anymore in the calculations, and Mirador may replace it with a new stove. It is important to mention that replacement is not done immediately, the construction of a new stove is scheduled and it depends the users' willingness to receive a new stove. They must also fulfill all the requirements that Proyecto Mirador has in place to receive a stove (e.g. carbon waiver, etc.).

Documentation provided by project participant

DOE assessment

Date: 03/03/2022

1. The sample plan followed by the CME for leakage and sustainability survey was found to be in accordance with the methodology applied, TPDDTEC Version 2.0. Closed.
2. The sampling approach applied by the CME for the KPT test was found to be in line with Annex 4 of applied the methodology, TPDDTEC Version 2.0. Closed.
3. The technical specifications of the Dos por Tres stove was confirmed from the supporting documents, 'ESPECIFICACIONES TECNICAS PLANCHA.pdf' and 'Dimensiones finales para camaras de combustion Proyecto Mirador rev1.pdf'. The justification provided by the PD was found to be appropriate. As this is the first verification period, future verifications will have to look for stoves older than 6 years have not been counted for ER calculations. Closed

Table 3. CAR from this verification

CAR ID	01	Section no.	NA	Date : 21/01/2022
Description of CAR				
<ol style="list-style-type: none"> 1. In the worksheets 'Dropoff Y0_1 VP12' and 'Dropoff Y1_2VP12', of VP1-13Dropoff Data Workbook, the total no. of usage surveys recorded in the worksheets does not match with the value entered in cell F5 of the respective worksheets. Please justify. 2. The final Ers achieved during the current monitoring period is not updated in call F3 of Summary Worksheet of VP1- 14 Transportation Summary. Please justify. 				

Also the no. of stoves built in December 2020 and November 2021 reported in C22 and C33 of Summary worksheet of VP1- 14 Transportation Summary is inconsistent with the VP1-06 Sales Records submitted to the VVB. Please clarify.

Project participant response	Date : 03/03/2022
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Only stoves that on average are older than 0.5 year old and 1.5 years old are accounted in the Cell F5, this is why this figure is lower than total number of surveys carried out. This is because the methodology requires that drop off rates are defined from stoves older than 0.5 year old and 1.5 years and so on.

The Ers in the Transportation Summary have been updated.

The number of stoves built for December 2020 and November 2021 have been corrected, consistency with the sales records. See file 'VP1-14 Transportation Summary Guatemala 09 Feb 2022.xlsx'

Documentation provided by project participant

DOE assessment	Date: 03/03/2022
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1. As per as Section III of the applied methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption, version 2.0, "a usage survey with technologies in the first year of use (age0-1) must have technologies that have been in use on average longer than 0.5 years. For technologies in the second year of use (age1-2), the usage survey must be conducted with technologies that have been in use on average at least 1.5 years, and so on." However the function applied in cell F2 of Dropoff Y0_1 VP12 Worksheet of VP1-13Dropoff Data Workbook is >57 days, while 0.5 years corresponds to 183 days. The same inconsistency has been observed for the drop-off surveys for all the other age groups. Please clarify. OPEN.

2. The final Ers achieved during the current monitoring period reported in cell: AG87 of ER sheet worksheet of VP1-01 ER calculations workbook is 14,489 tCO2 e, while value in cell: F3 of Summary Worksheet of VP1- 14 Transportation Summary is 17385. Please clarify the inconsistency. OPEN.

Project participant response	Date : 18/03/2022
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1. The average age of the stoves included in the usage survey for group 0-1 is 0.5 years. Indeed, this average age includes stoves from the range of >57 days to 365 days. Same for group 1-2, the average age is 1.5 years and the average includes stoves from the range of >470 days to 730 days. The project aligns with the methodology requirement. The age group 2-3 is the only one that does not 82ort r the requirement of having an average age of 2.5 years old. The explanation for this can be found in the MR in the section B.2.1. (page 11).

2. The file VP1- 14 Transportation Summary has been updated with the correct figure of Ers (14,454)

Documentation provided by project participant

VP1-14 Transportation Summary Guatemala 14 Mar 2022.xlsx

DOE assessment	Date: 18/03/2022
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1. The justification was found sufficient. The finding stands closed.

2. The revised file reports the correct value of the Ers. Hence closed

CAR ID	02	Section no.	NA	Date : 21/01/2022
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Description of CAR

1. The value of the parameter, Efb,fuel,nonCO2 (Non-CO2 emission factor for wood that is substituted) for Ers achieved from 01/01/2020 onwards in (cell no. K62 onwards) ER sheet

<p>worksheet of VP1-01 ER calculations workbook is applied inconsistently as per as value in the VPADD, v 5.6 dated 09/03/2021. Please justify the noncompliance.</p> <p>2. Net Ers achieved during the current monitoring period reported In cell no: AG87 and AG 98 of ER sheet worksheet of VP1-01 ER calculations workbook is contradictory. PD is requested to explain the difference in ER values.</p>	
Project participant response	Date : 03/03/2022
<p>1. The Non-CO2 emissions from 01 Jan 2020 onwards are calculated based on the updated values of the GWP from the IPCC Fifth assessment report as it is required in the GS rule update APPLICABILITY OF GLOBAL WARMING POTENTIAL FOR GOLD STANDARD FOR THE GLOBAL GOALS PROJECTS, dated 03 Jun 2021 and available in the link below. https://globalgoals.goldstandard.org/ru-2020-applicability-of-global-warming-potential-for-gold-standard-for-the-global-goals-projects/</p> <p>2. The difference of 10 tones (17,385 (AG87) vs 17,395 (AG98)) is because the calculation of the baseline and project emission on separate bases against the fuel saving approach and the respective rounding in calculating each component on separate bases. The Ers claimed corresponds to 17,385 tones.</p>	
Documentation provided by project participant	
DOE assessment	Date: 03/03/2022
<p>1. The value of the parameter, Efb,fuel,nonCO2 (Non-CO2 emission factor for wood that is substituted) for Ers achieved from 01/01/2020 onwards is 9.46 as per as the calculation presented in the VPADD, v 5.6 dated 09/03/2021. While the value of the parameter punched in cell no. K62 onwards, ER sheet worksheet of VP1-01 ER calculations workbook is 9.692. Please clarify. OPEN.</p> <p>2. Please provide justification with respect to the updated Ers achieved during the current monitoring period. OPEN.</p>	
Project participant response	Date : 18/03/2022
<p>1. The correct values for the Efb,fuel,nonCO2 have been updated in the ER calculations in order to be consistent with the values included in the VPA-DD.</p> <p>The values used are below: 9.46 (value applied for Ers achieved from 01/01/2020 onwards) 8.74 (value applied for Ers achieved from 01/12/2019 to 31/12/2019)</p> <p>The Ers in the MR have been updated accordingly (14,454 tonnes).</p> <p>2. The difference of 10 tonnes (14,454 (AG87) vs. 14,464 (AG98)) is <i>de minimis</i> and is simply a result of rounding error. It occurs because of the calculation of the baseline and project emissions on separate bases against the fuel saving approach, and the respective rounding in calculating each component on separate bases. The Ers claimed corresponds to 14,454 tonnes, which is the more conservative of the two figures.</p>	
Documentation provided by project participant	
<p>Mirador VP12 MR Guatemala v1.1 14 Mar 21 IH.docx VP1-01 ER Calculations Guatemala 14 Mar 2022.xlsx</p>	
DOE assessment	Date: 18/03/2022
<p>1. The revised ER sheet reports the correct value of the parameter.</p>	

2. Conservative value of ER achieved during the current monitoring period has been used by the CME.

Thus, the finding stands closed.

CAR ID	03	Section no.	NA	Date : 21/01/2022
Description of CAR				
<p>1. The value of VERS achieved during the current monitoring period is reported inconsistently throughout the MR version 1.0 dated 22/12/2021. Please justify.</p> <p>2. This parameter $EF_{p,non\ CO_2}$ and $EF_{b,non\ CO_2}$ reported in page no. 20 of MR, version 1.0 dated 22/12/2021 was not be found in the transition annex or registered VPA DD. Please explain.</p>				
Project participant response				Date : 03/03/2022
Documentation provided by project participant				
<p>1. The MR has been updated reporting consistently the Ers across the document (see Table 1, page 3; Section D, page 34; Section E.4, page 48; Section E.5, page 50).</p> <p>2. The VPA-DD and the Transition Annex describe the value for the tCH_4/TJ (0.30) and tN_2O/TJ (0.004) instead of the converted values (tCO_2/TJ) applying the respective GWP.</p> <p>The correct values should be as follows:</p> $9.46\ tCO_2/TJ = (Eff_{fuel,nonCO_2,CH_4} \cdot 0.30\ tCH_4/TJ \cdot 25\ GWP\ CH_4) + (Eff_{fuel,nonCO_2,N_2O} \cdot 0.004\ tN_2O/TJ \cdot 310\ GWP\ N_2O)$ <p>and;</p> $8.74\ tCO_2/TJ = (Eff_{fuel,nonCO_2,CH_4} \cdot 0.30\ tCH_4/TJ \cdot 28\ GWP\ CH_4) + (Eff_{fuel,nonCO_2,N_2O} \cdot 0.004\ tN_2O/TJ \cdot 265\ GWP\ N_2O)$ <p>No new parameters are added in the MR, just the converted values from tCH_4/TJ and tN_2O/TJ to tCO_2/TJ.</p>				
DOE assessment				Date: 03/03/2022
<p>1. The total Ers achieved was still found to be inconsistent in the MR. Cell: AG87, tab :ER Sheet of the ER calculation sheet report the total Ers to be 14,489 $tCO_2\ e$, while Ers in Table 1, page 3; Section D, page 34; Section E.4, page 48; Section E.5, page 50 of the MR records the value as 14,443. Please clarify. OPEN.</p> <p>2. The above calculation provided for the parameter $EF_{p,non\ CO_2}$ and $EF_{b,non\ CO_2}$ are not consistent with the calculation provided in the MR. Please justify.</p> <p>As per as the GS rule update APPLICABILITY OF GLOBAL WARMING POTENTIAL FOR GOLD STANDARD FOR THE GLOBAL GOALS PROJECTS, dated 03 Jun 2021, the GWP of N_2O is 298 as per IPCC AR4 while 310 is accounted for the same during the current monitoring period. Please clarify. OPEN.</p>				
Project participant response				Date : 18/03/2022
<p>1. The total amount of Ers is now consistent in the MR and the ER sheet. The Ers reported are 14,454 tonnes.</p>				

2. The values for parameter Efp,non co2 and Efb,non co2 are now consistent in the MR and the ER sheet. The values applied are the following:

$$8.692 \text{ tCO}_2/\text{TJ} = (\text{Effuel,nonCO}_2,\text{CH}_4 \ 0.30 \text{ tCH}_4/\text{TJ} * 25 \text{ GWP CH}_4) + (\text{Effuel,nonCO}_2,\text{N}_2\text{O} \ 0.004 \text{ tN}_2\text{O}/\text{TJ} * 298 \text{ GWP N}_2\text{O})$$

$$9.46 \text{ tCO}_2/\text{TJ} = (\text{Effuel,nonCO}_2,\text{CH}_4 \ 0.30 \text{ tCH}_4/\text{TJ} * 28 \text{ GWP CH}_4) + (\text{Effuel,nonCO}_2,\text{N}_2\text{O} \ 0.004 \text{ tN}_2\text{O}/\text{TJ} * 265 \text{ GWP N}_2\text{O})$$

Documentation provided by project participant

Mirador VP12 MR Guatemala v1.1 14 Mar 21 IH.docx

DOE assessment

Date: 18/03/2022

The values are correctly presented in the MR now. Thus, the finding stands closed.

CAR ID	04	Section no.	NA	Date :	21/01/2022	
Description of CAR						
1. As per as GS4GG Template Guide for Monitoring Report, v1.1, under Section E, "Under a heading for each SDG, provide sample calculations for all formulae used to calculate/estimate baseline/ project/ leakage values (SDG 13 – emissions or net baseline removals), applying actual values". However in the MR version 1.0 dated 22/12/2021 under Section E, equations for calculating GHG reductions were not reported. PD is requested to clarify the noncompliance with the template guidelines						
Project participant response					Date :	03/03/2022
1. The section E of the monitoring report has been updated as per the requirements of the guidelines. Formulas, actual values and references to source documents have been included. (see Sections E.1 and E.2 , pages 43-57 in the revised Monitoring Report).						
Documentation provided by project participant						
DOE assessment					Date:	03/03/2022
1. Section E has been updated in the revised Monitoring Report and was found to be in line with the GS4GG Template Guide for Monitoring Report, v1.1. The PD has updated all formulae, values and references used to calculate/estimate baseline/ project/ leakage values each SDG. Closed.						

CAR ID	05	Section No.	NA	Date :	03/03/2022
Description of CAR					
1. As per as the registered VPA DD, version 5.6 "CME keep its sales record electronically using the Salesforce.com platform. At the time of stove construction, a stove account record is created in the system to track the installation. Basic data for each account includes the following: <ul style="list-style-type: none"> • Date of installation • Location of installation • Model/type of stove installed • Model of use prior to installation of improved cookstove • Name of client • Government ID number of each client • Unique serial number applied to each stove". <p>However, the Stove database "Proyecto Mirador All Accounts Database Guatemala" provided by the PD, doesn't record the Unique serial number applied to each stove, location of installation, model/type of stove installed and model of use prior to installation of improved cookstove. Please clarify the noncompliance with the registered monitoring system.</p> <p>2. As reported in the Monitoring Report, PP shall monitor levels of usage in compliance with Level B – Good Practice Monitoring Requirements. Accordingly, the requirements for both Level A and Level</p>					

B should be fulfilled during the current monitoring period and therefore PD is requested to provide evidence for the same.	
3. The value of the parameter, ID 6 / Np,y as per as cell: AG92 of the ER sheet worksheet of VP1-01 ER calculations workbook is 19,08,463 days, while the value reported in MR is 233,184 days. Please clarify inconsistency.	
Project participant response	Date : 03/03/2022
1. The document 'VP1-06 Sales Records Guatemala 14 Mar 2022.xlsx' includes the unique 'Stove ID #', 'GPS coordinates', and the 'Type of Stove Replaced'. The project only includes one type of stove model, this is why this field was not included.	
2. The MR (page 35-38) includes an explanation how the project complies with the Level B – Good Practice Monitoring Requirements.	
3. The value applied for ID 6 / Np,y has been corrected in the MR. The correct value is 1,908,463 days, this is consistent with the ER sheet.	
Documentation provided by project participant	
VP1-06 Sales Records Guatemala 14 Mar 2022.xlsx Mirador VP12 MR Guatemala v1.1 14 Mar 21 IH.docx VP1-01 ER Calculations Guatemala 14 Mar 2022.xlsx	
DOE assessment	Date: 18/03/2022
1. The database was in compliance with registered monitoring system.	
2. The CME is in compliance with the Level B – Good Practice Monitoring Requirements.	
3. Correct value is now applied in the revised MR.	
Hence finding stands closed	

Table 4. FAR from this verification

FAR ID	07	Section No.		Date : DD/MM/YYYY
Description of FAR				
NA				
Project participant response				Date : DD/MM/YYYY
NA				
Documentation provided by project participant				
NA				
DOE assessment				Date: DD/MM/YYYY
NA				

Appendix 5: Inclusion criteria

#	Eligibility Criteria	Description	Means of Verification (as defined in PoA)	VVB opinion
1	VPA Location and Project Boundary	VPA shall involve the distribution of ICS within the geographical boundary of Host Countries defined in the	V PA-DD clearly states VPA project boundary under Section A.4, "Geographic Reference or Other Means of Identification," and VPA project boundary falls within PoA project	VVB reviewed file 'Proyecto Mirador All Accounts Database.xlsx'/28/ to confirm that all the stoves have been distributed within the geographical boundary of Guatemala.

		PoA.	boundary. GPS markings are kept for each stove installed and available to VVB for verification to ensure all stoves are within VPA project boundary.	
2	Avoid double counting	VPA shall apply a unique identifier to each cookstove installed and apply routine data checks and other management protocols that ensure double counting is avoided.	Electronic database is available to VVB for verification containing individual records for each stove, each with a unique identifier automatically generated by database.	Database/28/ was reviewed to confirm that there is no repetitions of UIDs. Moreover Leakage survey14/ data and "VP1-16 Double Counting Data.xlsx."/20/ to confirm that households with other stoves have been discounted.
3	Technology	VPA shall utilize ICS technologies with useful energy output of less than 150kW.	Technical report from qualified 3 rd party.	Each stove installed has continuous useful energy outputs of less than 150kW per unit as confirmed from Approvecho report/51/
4	Start Date	The start date of each VPA shall be the first date of stove construction.	All stove installations are individually tracked on an electronic database that is available to VVB for validation.	Start date of this VPA is 13 May, 2019 as confirmed from installation database/11/.
5	Methodology	VPA uses approved Gold Standard Methodology <i>Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0</i> , and satisfies all its requirements.	VPA-DD states methodology used under Section B.1, under "Reference of methodology(ies) and standardized baseline(s)."	Section B.1 of VPA-DD states methodology used as " <i>Thermal Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0.</i> " Applicable requirements are substantiated as follows: <ul style="list-style-type: none"> Project boundary is clearly identified in Section A-4 of VPA-DD and agrees with PoA project boundary. Database/11/ confirmed that Guatemala is VPA boundary. VPA confirms that technologies counted in the project are not included in another

				<p>voluntary market or CDM project activity.</p> <p>Declaration/55/ confirmed that stoves are only included under the VPA</p> <ul style="list-style-type: none"> • Appropriate mechanisms are in place to prevent double counting. <p>Confirmed under point 2 above.</p> <ul style="list-style-type: none"> • Each stove installed has continuous useful energy outputs of less than 150kW per unit. <p>Confirmed under point 3 above.</p> <ul style="list-style-type: none"> • As a precondition for the installation of ICS, beneficiaries are required to remove the traditional stove that is being replaced. <p>Brochure materials/53/ was reviewed to ensure that traditional fogon is broken before providing project stove</p> <ul style="list-style-type: none"> • PP clearly communicates to all beneficiaries, verbally (in training sessions) and in writing (in the Use & Maintenance Brochure), that the ownership of emission reductions shall reside with the CME. Use and Maintenance brochure has been supplied to the VVB for confirmation. <p>Use & Maintenance Brochure/52/ confirms ownership of CME.</p>
6	LSC	VPA shall conduct an LSC that follows the GS LSC guidance	LSC report	<p>Local stakeholder consultation was conducted on 27/02/2020 in Salon de Eventos "La Terraza" Hotel Grand Caporal, Chiquimula, Local stakeholder consultation report/54/ was checked to confirm that all the relevant stakeholders were invited to the LSC meeting through email, post and public notification.</p> <p>Attendance sheet and photographs of the LSC were also checked to confirm the activity. During the meeting, a detailed intro/visit of the project were given to attendees and comments of the stakeholder were addressed. No negative comments were raised.</p> <p>Stakeholder feedback round(SFR) was also conducted after the LSC. The filled SFR forms were checked to confirm that all</p>

				comments in the SFR too have been taken under confirmation.
7	EIA	EIA shall be conducted if required by the host country	Official documentation confirming EIA conducted	EIA is not required by the host country. Informal environmental assessment is provided at the PoA level.
8	Target group	VPAs shall target household or institutional users of inefficient biomass stoves. Users may or may not include auxiliary non-biomass cookstoves to augment their cooking practices.	To be confirmed via baseline kitchen surveys, conducted according to the requirements of the GS methodology.	Stove owners were interviewed during verification to confirm that they are household owners who owned traditional fagon before receiving the project cooking device.
9	Additionality	VPA must demonstrate that the project meets additionality requirements of the Gold Standard.	VPA demonstrates additionality using the Investment Barrier Analysis. Analysis shall be structured to include three potential sources of income: <ul style="list-style-type: none"> • Equity investment upon expectation of certain returns • Financing institution (bank) in the form of a bank loan • Donations Each potential source of income shall be analyzed from the perspective of three potential project developers: <ul style="list-style-type: none"> • Individual households • Governmental 	CME has demonstrated additionality for VPA using Investment Barrier Analysis. . CME has provided 'The document 'Brochure materials'/53/ to demonstrate the stoves are built for free. Since, no money is collected for building stoves the project is not a financially attractive and feasible business model.

			<p>Institutions</p> <ul style="list-style-type: none"> Private organizations <p>By exploring the potential of the above three sources income from those three perspectives, VPA shall show that in the absence of project activity, baseline conditions (installation of the traditional cookstove) would persist.</p>	
10	Ownership of ER credits	<p>VPA shall be developed and implemented by the CME. In case contracted entities are retained to manage future VPAs, the contractual agreements between each partner and the CME will clearly establish ownership of emission reduction credits generated through the PoA as belonging to the CME.</p> <p>VPA shall clearly communicate to all end user beneficiaries, verbally and in writing, that the ownership of emission reductions shall reside with the CME.</p>	<p>VPA-DDs shall be approved by the CME and submitted by CME to VVB for inclusion.</p> <p>VPA is managed by CME. In case contracted entities are retained to manage future VPAs, contracted entities shall confirm to VVB their agreement that emission reduction credits generated by the VPA through the PoA belong to the CME.</p> <p>VPA shall present training brochures and procedural training materials to show that final beneficiaries are clearly informed that the ownership of emission reductions shall reside with the CME.</p>	File Use & Maintenance Brochure/52/ confirms the transfer of the ownership of the carbon rights to Proyecto Mirador.
11	ODA	If official development assistance (ODA) is provided, it is	Completion of ODA Declaration form, if required	ODA Declaration Form has been submitted to GS.

		not contingent on transfer of carbon credits to the donor country providing ODA support.		
12	Sustainable Development	VPA is required to align with the Sustainable Assessment as defined in the GS4GG Transition Annex.	CME shall directly review VPA for compliance and if any negative indicators are present, modifications will be required until all indicators score positive or neutral.	SDG goals 13,1,2,3,4,5,7,8,15 have been met as assessed in detail under section E.5.4. of this report.
13	Prior consideration of carbon revenues	VPA is required to demonstrate that real actions were taken to secure carbon revenue for the project in parallel with its implementation.	Evidence to support this should include one or more of the following: contracts with consultants for services related to GS compliance; draft versions of PDDs; evidence of agreements or negotiations with a VVB for validation services, or earlier correspondence with the Gold Standard regarding the project.	The VPA has been submitted within a year of the start date of the project activity.