REDD+ PROJECT
RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)

Colombian Institute for Technical Standards and Certification – ICONTEC

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Summary:

The Selva de Matavén project is led by MEDIAMOS F&M S.A.S. and the Association of indigenous authorities ACATISEMA (Asociación de Cabildos y Autoridades Tradicionales Indígenas de la Selva de Matavén), and aims to produce VERs through the reductions of GHG emissions by ensuring the conservation of the Matavén forest, improving territorial planning, generating alternative livelihoods, providing education and trading revenues from payments for ecosystem services. The project is located in the department of Vichada. The crediting period is 30 years starting on January 1st 2013 and ending on December 31st 2042. The estimated emission reductions of the REDD+ project activity is 108.670.562 tons of CO_{2e}.

ICONTEC was contracted by MEDIAMOS F&M S.A.S. to conduct the project validation and verification. The validation/verification process was intended to assess the conformance of the project with the VCS rules and the methodology applied to the project. The validation/verification audit was performed through a combination of document review, interviews with relevant personnel and on-site inspections. The project complies with all of the validation criteria, and the assessment team has no restrictions or uncertainties with respect to the compliance of the project with the validation criteria.

The Project Description contains information about the emission reduction through avoided deforestation and forest degradation, project start date, project crediting period, project scale, project location, project boundary, baseline scenario, additionality and monitoring. The Project Description was designed to conform to the VCS Standard v.3.5, specifically a REDD+ project under the AFOLU project types (AFOLU Requirements VCS v.3). The project applied the approved VCS methodology: Avoiding Unplanned Deforestation and Degradation, VM0007 “REDD+ Methodology Framework (REDD-MF)” - Version 1.5.

The purpose and scope of validation involve documental review, on-site visit, interviews, the consultation of secondary information sources, findings statements, feedback with the project owner and elaboration of the final report. In order to carry out the validation, Verified Carbon Standard Program Guidelines dated 8 October 2013 were taken into account and following the guidance provided in the VCS Validation and Verification Manual v.3 (8 October 2013).

During the validation and verification, the ICONTEC team identified 27 findings (9 Clarification Requests and 18 Corrective Action Request) that were addressed satisfactorily by the project proponent during the validation/verification process to ensure that the Project Description fulfills the VCS program requirements. No CARs that could lead to a material discrepancy between the project and the project description were identified.

Documentation review, interviews and on-site visit allowed ICONTEC to collect enough evidences to completely assess the validation criteria and determinate that the project is implemented according to the Project Description (Version 7, 30-05-2017). Removals were correctly calculated, based on the applied methodology. The project implementation and the monitoring system are in place and followed appropriately. ICONTEC can confirm that the GHG emission reductions/removals are calculated without material misstatements. Based on the information we have seen and evaluated we confirm the following statement:

Reporting period: 01-01-2013 to 31-12-2013 and 01-01-2014 to 31-12-2015
Verified removals in the above reporting period: 13,238,074 tons CO_{2e}

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1 INTRODUCTION

1.1 Objective

According to VCS rules (VCS Standard v.3.5) the validation involves the assessment of the project description, regarding the project conformance to VCS rules and the applied methodology, including the procedure for the demonstration of additionality specified in the methodology. Additionally, to confirm that methods and procedures set out in the project description will generate verifiable GHG data and information when implemented.

The verification is the periodic ex-post independent assessment by a validation/verification body of the GHG emission reductions and removals that have occurred as a result of the project during the monitoring period, conducted in accordance with the VCS rules. In particular, the verification is an independent review of the monitored reductions that have occurred as a result of the registered VCS project activity during the verification period.

Verification is a requirement for all VCS projects and is seen as necessary as to provide assurance to stakeholders of the quality of the project and its generation of verified emission reductions. In this sense, the verification objectives include the assessment of the monitoring report (Section 7 on PD - Achieved GHG Emission Reductions and Removals) in order to identify the extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description and the extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.

In this way, the purpose of the validation and verification audit activities were conduct an independent assessment of the project to determine whether the project complies with the validation and verification criteria, as set out in the guidance documents listed in Section 1.2 of this report.

As a result of those processes, the DOE prepare a validation conclusion and a written certification of the emission reduction achieved and verified for the specified time period.

1.2 Scope and Criteria

The validation scope includes the independent and objective revision to determine that the project design meets the following criteria: VCS program (relevance, completeness, consistency, accuracy, transparency, and conservativeness), as well as the requirements described in the selected methodology (VM0007 “REDD+ Methodology Framework (REDD-MF)” - Version 1.5.).

In accordance with Section 4.3.4 of ISO 14064-3:2006, the scope was defined as follows:

- The project and its baseline scenarios;
- The physical infrastructure, activities, technologies and processes of the project;
- The GHG sources, sinks and/or reservoirs applicable to the project;

Also, in accordance with Section 5.3.1 of the VCS Standard, the criterion for validation was the VCS Version 3, including the following documents:

- VCS Program Guide
- VCS Standard
- VCS AFOLU Requirements
- VCS AFOLU Non-Permanence Risk Tool

The verification scope involves the independent and objective revision to determine that the project design and implementation meets the following criteria: VCS program (relevance, completeness, consistency, accuracy, transparency, and conservativeness), as well as the requirements described in the selected methodology (VM0007 "REDD+ Methodology Framework (REDD-MF)" - Version 1.5.).

The verification include the assessment about the project activity implementation as per the validated PD and that all physical features of the project are in place, ensure that actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan and the approved methodology and that the data reported are complete and transparent.

In addition, the temporal boundaries for verification are defined by the length of the monitoring period. In this case, the monitoring period goes from 1st January 2013 to 31st December 2015.

ICONTEC, based on its ethics code and internal procedures for carrying out validation, verification and certification audits of VCS project activities (which, in turn, are based on the Voluntary Carbon Standard) focused on the identification of significant risks for credits generation, and verification of the mitigation.

1.3 Level of Assurance

For this project the assessment was conducted to provide reasonable assurance, in compliance with the VCS Program requirements (VCS Standard v3.4, Section 5).

Besides the above mentioned, during the validation and verification ICONTEC ensured to fulfill the requirements additional to ISO 14064-3:2006 and ISO 14065:2007, set in VCS standard 2013, which are as follows:

- The level of assurance is reasonable for verification;
- The criteria is VCS 2013 or other GHG Program as approved under the VCS Program;
- The objective is in conformance with the VCS 2013 requirements and VCS program methodologies as applicable to the specific project; and
- The project is classified like a Large Project (Greater than 300,000 tons of CO_{2e} per

year). In consequence, the materiality *with respect to the aggregate of errors, omissions and misrepresentations relative to the total reported GHG removals*, is one per cent.

1.4 Summary Description of the Project

Project Proponent(s):	Asociación de Cabildos y Autoridades Tradicionales Indígenas de la Selva de Matavén - ACATISEMA and MEDIAMOS F&M S.A.S.
Title of project activity:	REDD+ Project Resguardo Indígena Unificado – Selva de Matavén (RIU-SM).
Project area:	1,150,212 hectares
Baseline and monitoring methodology:	VM0007 REDD+ "Methodology Framework (REDD-MF)"
Sectoral scope(s):	14 - Agriculture, Forestry and Other Land Use (AFOLU)
Location of the project activity:	The project area is in the Resguardo Indígena. The Resguardo Indígena Unificado – Selva de Matavén (RIU-SM) is located east of the Colombian Orinoco high plains, at the eastern end of the Department of Vichada, municipal jurisdiction of Cumaribo, between the following geographical coordinates: North: 4º56'23 'N - 3º45'48"N and 70º16'50"W - 67º46'W.
Project crediting period:	30 years
Crediting period start date:	January 1st , 2013
Crediting period end date:	December 31st , 2042
Period verified in this verification:	01-01-2013 to 31-12-2013 and 01-01-2014 to 31-12-2015

The REDD+ Project Resguardo Indígena Unificado–Selva de Matavén (REDD+ RIU-SM) aims to develop a participatory process to achieve the establishment of an integrated management system of forests and lands of the reserve, to ensure its sustainability and to mitigate threats of its conservation, particularly avoiding deforestation through the implementation of a REDD+ Project (Reducing Emissions from Deforestation and Forest Degradation + conserving carbon stocks, sustainable management of forests and enhancement of forest reserves in developing countries) that allows providing compensation payments for ecosystem services. The project starting date is 01/01/2013, which corresponds to the implementation of the Plan of lands where these are to reduce deforestation and the consequently generation of greenhouse gases removals.

This initiation of activities was agreed by ACATISEMA and MEDIAMOS on December 1st, 2012, according to the signed agreement of July 22nd, 2012 , according to act accepted by Omar

Briceño and Monica Barragan, legal representatives of the two entities in the city of Puerto Inírida.

This REDD+ Project Resguardo Indígena Unificado–Selva de Matavén (REDD+ RIU-SM) is not a grouped project.

2 VALIDATION AND VERIFICATION PROCESS

2.1 Method and Criteria

The validation and verification consisted of the following four phases: i) a desk review and investigation on secondary sources of information, ii) on-site assessment iii) the resolution of findings and iv) issuance of the final validation report with the conclusion, as follows:

30/10/2015 to 5/11/2015	Desk Review Planning of the validation activities
9/11/2015 to 10/11/2015	Preliminary documentation review and logistic aspects for the site visit, with the project developer – Mediamos S.A.S.
18/01/2016-22/01/2016	On-site assessment. This visit included the assessment of the following aspects: Project Description, Sectoral scope and project type Project's start date and Crediting period Description of the project activity Proof of land tenure/ownership as well as contracts on carbon right Project location and project boundary (GIS and Project sites) Assessment of the ex-ante stratification process and its results Methodology applicability Assessment of the baseline scenario – selected alternatives. Project additionality – Tools and assessment results. Ex-ante Quantification of Emission Reductions – estimation of the net anthropogenic removals by sinks (methodology equations) evidence for input data and parameter to the VER calculations, leakage (Uncertainty and conservativeness) Monitoring Plan - The system employed for obtaining, recording, compiling and analyzing GHG data and information, as well as descriptions of the roles and responsibilities of those involved. Description and explanations about environmental / social impacts and stakeholder's consultation. Non-Permanence Risk Tool and the Non-Permanence Risk Report.

The application of tool and the number of credits that the project proponent deposits into the reserve of non-tradable credits, the AFOLU pooled buffer account.

Design and goals of project, project participants and project description: land use scenarios, communities, biodiversity, among others.

Interview with the team responsible for each project activity

On-site visit

Project location and project boundary - Confirmation of Project sites and project boundaries

Management activities and baseline scenario

Stratification on field

Verification of plots

Interviews with communities

23/01/2016	Partial Closing meeting with PP
26/01/2016	Submission of first round of findings to client (CARs/CLs)
16/02/2016	Reception of the action plan of the findings
20/02/2016	Submission of second round of findings to client (CARs/CLs)
08/03/2016	Reception of the project answer
10/03/2016	Submission of third round of findings to client (CARs/CLs)
08/04/2016	Reception of the project answer
12/04/2016	Submission of fourth round of findings to client (CARs/CLs)
11/08/2016 to 25/08/2016	Reception of the project answer
05/09/2016	Submission of fifty round of findings to client (CARs/CLs)
20/09/2016	Reception of the final answers
20/09/2016	Reception of the final version of the Project Document and related documents
31/10/2016	Draft of the validation/verification report
01/11/2016 to 05/11/2016	Internal QA/QC
07/11/2016 to 09/11/2016	Adjustments to the final validation/verification report and relative documents to submission, according to the findings spotted by the technical reviewer team
11/11/2016	Project Submission to VCS of Final Validation Report

The criteria allow the validation/verification guidance provided by VCS Standard and the rules related to VCS methodology applied. In consequence, the following documents were used to

assess this project:

- VCS Standard, 25 March 2015, Version 3.5,
- VCS Guidance Validation and Verification Manual, 8 October 2013, v3.1
- VCS Project Description: VCS Version 3.2
- VCS Agriculture, Forestry and Other Land Use (AFOLU) Requirements, 8 October 2013, v3.4
- VCS Guidance. AFOLU Guidance: Additional guidance for VCS Afforestation, Reforestation and Revegetation projects using CDM Afforestation/Reforestation Methodologies, 8 March 2011
- VCS Non-Permanence Risk Report Template, v3.1 (4 October 2012)
- VM0007 REDD Methodology Framework (REDD-MF)
- VMD0007 Estimation of Baseline Carbon Stock Changes and Greenhouse Gas Emissions from Deforestation Unplanned
- VMD0010 Estimation of emissions from activity shifting for avoided unplanned deforestation
- VMD0015 Methods for monitoring of greenhouse gas emissions and removals
- VMD0016 Methods for stratification of the Project area
- VMD0017 Estimation of uncertainty for REDD Project activities
- VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities
- VMD0001 REDD Methodological Module: Estimation of carbon stocks in the above- and below ground biomass in live tree and non-tree pools (CP-AB)
- VMD0004 REDD Methodological Module: Estimation of stocks in the soil organic carbon pool (CP-S)
- Tool for testing significance of GHG emissions in A/R CDM project activities (T-SIG)
- VCS Tool T-BAR: AFOLU Non-Permanence Risk Tool

The Monitoring Report (Section 7 on PD - Achieved GHG Emission Reductions and Removals) that includes the claimed emission removals for the project Version 06 dated 19/09/2016, the net anthropogenic GHG removals, and the SOP for forest monitoring, the Shape files with the project stratification and the publications from which the volume and allometric equations are sourced were assessed as part of the desk review. In addition, the following documents were checked:

- The last version of the PDD (Version 7, May 2017), including the monitoring plan
- The emission removals calculation spreadsheet
- Documentation related to the project monitoring

The whole documentation was reviewed and a verification/verification audit plan was completely carried out during the validation and verification activities.

Documentation review, interviews and on-site visit allowed ICONTEC to collect enough evidences to completely assess the validation and verification criteria and determinate that the project is implemented according to the Project Description (Version 7, May 30, 2017) and the project implementation. Removals were correctly calculated, based on the applied methodology. The project areas and the monitoring system are in place and followed appropriately. ICONTEC can confirm that the GHG emission reductions/removals are calculated without material misstatements. The verification protocol resulting from the validation and verification of the project is enclosed in Appendix A of this report.

The validation/verification body consisted in the personnel described in the following table:

Table 1: The audit team

Role/Qualification	Last Name	First Name	Country	Type of involvement		
				Desk review	Site visit/Interviews	Reporting
Lead Auditor/Sectoral Expert	Duque	Ángela	Colombia	X	X	X
Sectoral Expert (on training)	Becerra	Catalina	Colombia	X	X	X

The Validation/Verification Team is qualified in accordance with ICONTEC qualification scheme for VCS validation and verification.

The sampling plan and the site inspections were completed to confirm the project boundaries, verify baseline and check the REDD+ project activities. Site inspections were also conducted to evaluate the consistency of the sampling technique and parameters related. The project site and plot location were confirmed with GPS. The inventory data (both digital and hard copy) were reviewed to check the monitored parameters.

According to the sampling procedures that followed the Institute of Hydrology, Meteorology and Environmental Studies - IDEAM's methodology[1] and considering a probability of 95% and a sampling error of 15%, the proponent should have set 44 plots, however the proponent decided to set a confidence interval of 10%, and as a result installed 131 plots distributed along the four

[1] Yepes et al., 2011. IDEAM. Protocol for the national and subnational estimates of biomass carbon in Colombia

strata: Helobiome, Peinobiome, Litobiome and Zonobiome.

After developing the sampling analysis, the DOE´s team considered adequate to establish a sample plan for the inventory and forestry data, carried out by MEDIAMOS SAS. According sampling methodology applied [2], ICONTEC defined a sample size for the sample plots verification. In consequence, the verification body decided to visit and re-measure 7 plots, assuming an E% of 15%, including representative samples for the inventory plots, as shown in the following table:

Table 2: Sampling plots visited and verified

	Strata *i*			
	Helobiome	Peinobiome	Litobiome	Zonobiome
Plots	16	29	24	62
Plots verified	2	2	2	1

Due to the extent of the project area, the verification body was divided in two groups: One group visited the plots located along the Guaviare river and the other was in charge of the plots located in Cumaribo and surrounded areas.

All plots where measured by the indigenous that were appointed to set the permanent plots and who measure for the first time, by following the procedures established in the PD in section 3.1.2. The following map attempts to show the location of some of the plots with the purpose of demonstrate the access difficulties in terms of distances and natural conditions that were considered before reaching each plot.

ICONTEC verified that operational and data collection procedures were implemented in accordance with the monitoring plan of the PD and verified the information flows for generating, aggregating and reporting the monitoring parameters. Furthermore, the monitoring equipment was checked in order to confirm that the monitoring practices followed the requirements of the PD and the applicable methodology.

The validation and verification process was carried out by using the VCS validation and verification manual in order to ensure a fully completed verification process and to gather the information necessary to complete this report; and demonstrates how emissions removals have been verified and the manner in which such verifications were confirmed.

2.2 Document Review

The documentary review was performed from February 16th, 2016 to September 19th 2016, as five reviews took place in order to finally conclude that the project meets the requirements of the selected methodology. On December 2015, the project was first reviewed, based on the information provided by the Project Proponent before the on-site visit. All answers to findings provided by the proponent were compared with the following documents: Voluntary Carbon Standard 2013 and Voluntary Carbon Standard AFOLU Guidance 2011. This information

[2] The International Accreditation Forum, Inc. (IAF). IAF Mandatory Document for the Certification of Multiple Sites based on Sampling Issue 1, Version 2 (IAF MD 1:2007)

crosschecking allowed identifying several findings that were declared in Appendix A – Validation/Verification Protocol. In addition, the following documents, among others were checked:

- The Project Description VCS - v. 01 (30/12/2015), v.02 (06/02/2016), v.03 (31/03/2016), v.04 (08/07/2016) , v.05 (25/08/2016), v.06 (19/09/2016) and v.07 (30/05/2017)
- The applicable approved methodology (VM0007 REDD Methodology Framework (REDD-MF, version 1.5)
- The estimated GHG removals (Calculation tables_Annex VM0007) and all calculation sheets provided by the proponent
- VCS Non-Permanence Risk (Community engagement, financial viability, governance, land and resource tenure, natural risk, opportunity cost and project management)
- Project Boundary - SIG.
- Annexes: Ownership and legal documents, cash flow, BL-UP-VMD0007, VMD0010, VMD0001, VMD0004, VMD0017, T-SIG.
- References cited along the Project Document including the National mining resolution 0045 from 2012, IDEAM inventory of deforestation, National plan for prevention of forest fires, Action plan of biodiversity for the Orinoco Basin, Resolution 1088 from 1993 about indigenous peoples, National Development Plan (2010-2014).
- The Monitoring Report that includes the claimed emission removals for the project Version 06 dated 19/09/2016 (Annex11_VMD0015_monitoring.pdf and Section 7 on PD - Achieved GHG Emission Reductions and Removals), the implementation status of the project, the stratification, activities, tasks and products of the Project and the estimated GHG removals, were assessed as part of the desk review.
- VMD0016 REDD Methodological Module: Methods for stratification of the project area (X-STR)

The whole documentation was reviewed and a validation/verification audit plan was completely carried out during the validation and verification activities, according to the following schedule:

Table 3: Document review process and timeline

Date	Place	Activity	Auditor	Audited
30 Oct-2015	ICONTEC office	Review of documentation	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA
10-11 Nov-2015	MEDIAMOS S.A.S. office	Planning of field visit and discussions of important aspects of the project	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA
18-20 Nov-2015	ICONTEC office	Review of current version of PDD	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA

Date	Place	Activity	Auditor	Audited
18 Jan 2016	Vichada, Guaviare and Orinoco	Field visit. Displacement to the Project area	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA
19 Jan 2016	Vichada, Guaviare and Orinoco	Measurement of plots	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA
20 Jan 2016	Vichada, Guaviare and Orinoco	Displacements between plots.	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA
21 Jan 2016	Vichada, Guaviare and Orinoco	Measurement of plots	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA
22 Jan 2016	Vichada, Guaviare and Orinoco	Interview with stakeholders and project participants	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA
March to September 2016	Bogotá	Review of five versions of Project Document	Catalina Becerra Ángela Duque	MEDIAMOS S.A.S. and ACATISEMA

Documents were checked during a desk review in which all sections of the Project Document were assessed against the applicable methodology and modules, following the validation and verification manual. The project proponent was informed about the results of the audit in five different opportunities, until the document complied with all the requirements. All documents were reviewed by the lead auditor and then the technical expert performed a second revision in order to maintain the rigor of the review.

2.3 Interviews

From 02/11/2015 to 03/11/2015, several interviews took place at the main offices of the project proponent. Interviews were conducted with Juan Pablo Muriel, Gustavo Muriel, Eider Rojas, Daniel Osorio, Miguel Idrobo, Juan Carlos Silva, Freddy Martínez, Emanuel Barriga, Henry Soto, Monica Barragán and Francisco Quiroga, among others persons involved in the project. ICONTEC audited in particular the procedures to determinate project boundary and baseline scenarios, carbon calculation, land eligibility as well as proof of land tenure/ownership, including leakage. In addition, the relevant issues related with the Monitoring Plan.

Interviews were carried out to assess the understanding of the program requirements and to determine if the Project Description is in accordance with the applied methodology. In consequence, during the interviews with the project proponent, MEDIAMOS, it was possible to validate and verify the particular procedures that where applied to determinate the project boundary and baseline scenarios, carbon calculations, land eligibility, proof of land tenure/ownership as well as contracts about carbon rights, leakage and Monitoring Plan.

The validation/verification process also included on site Interviews with the indigenous communities and the team members of the proponent company. In addition, the audit team carried out meetings whit the community, in the Appendix B of this report is included the complete list of people that intervened in those meetings. During the on-site visit the following people were interviewed (Table 4).

Table 4: Interviews

Name	Entity	Position
Francisco A. Quiroga Zea	MEDIAMOS S.A.S.	Director
Emanuel Barriga	MEDIAMOS S.A.S.	Clean energies specialist
Juan Pablo Muriel Rojas	MEDIAMOS S.A.S.	Administration
Freddy Adalberto Martínez Astudillo	MEDIAMOS S.A.S.	Agriculture and soils specialist
Celiano Polania	MEDIAMOS S.A.S.	Zoo-technical
Miguel Ándres Idrobo Sánchez	MEDIAMOS S.A.S.	SIG Expert
Nicolás Francisco Quiroga Casella	MEDIAMOS S.A.S.	Politics and community
Omar Augusto Briceño Chipiaje	ACATISEMA	General Coordinator
Miguel Amaya Cudemus	Resguardo Indígena Selva de Matavén	Financial coordinator
José Wilmer Hernández Gaitán	Resguardo Indígena Selva de Matavén	Project zonal coordinator
Luis Manuel Caribán Ramírez (Cacique Machulu)	Resguardo Indígena Selva de Matavén	Project zonal coordinator
Nelson Caribán Ramírez	Resguardo Indígena Selva de Matavén	"*Capitán*" Matsuldani community
Uriel Martínez Casalta	Resguardo Indígena Selva de Matavén	"*Capitán*" Camuniae community
Alfredo Rodríguez Badillo	Resguardo Indígena Selva de Matavén	Zonal coordinator
Eli Moreno	Resguardo Indígena Selva de Matavén	"*Capitán*"
Henry Soto	MEDIAMOS S.A.S.	Clean energies specialist
Gustavo Adolfo Muriel Rojas	MEDIAMOS S.A.S.	Communications and publicity
Juan Carlos Silva Montoya	MEDIAMOS S.A.S.	Biologist
Eider Hernán Pérez Rojas	MEDIAMOS S.A.S.	Information System
Alejandro Camacho	ACATISEMA	General Secretary
Juan Bautista Nariño Romero	Resguardo Indígena Selva de Matavén	Project zonal coordinator
Elizabet Ponce	Resguardo Indígena Selva de Matavén	Community leader
Jhonny Hernández Martínez	Resguardo Indígena Selva de Matavén	Project zonal coordinator
Luis Emilio Gaitán Gaitán	Resguardo Indígena Selva de Matavén	Project zonal coordinator
Tomás Gaitán García	Resguardo Indígena Selva de Matavén	Community leader
Ramón Gaitán	Resguardo Indígena Selva de Matavén	Community leader

The interviews, related with verification process, intended to assess the training and skills of the indigenous in charge of the maintenance, measuring and reporting of the data obtained from each plot. Interviews also included aspects related to the results of the consensus executed by the indigenous to establish whether if participate or not in the project activity. Their knowledge about the project activities, impacts and benefits were also questioned.

As a result, the audit team found conformities from some of the indigenous, about the continuation of the project as they felt they have been waiting too long to receive the benefits from the carbon credits since the project started, however by the end of the discussions all participants signed a form in which they stated their complete support to the execution of the project.

The validation/verification process was carried out using the verification protocol included in Appendix A of this document. The use of this protocol ensures a complete validation/verification process and allows obtaining the information needed to confirm the consistence of the PD whit the program requirements and demonstrates how emission removals have been verified and how the verification findings have been reached.

2.4 Site Inspections

The objectives of the on-site inspections performed were to:

- Ensure that the geographic area of the project, as reported in the PD and the accompanying Shape file, is in conformance with the program and methodology requirements;
- Perform a risk-based review of the project area to ensure that the project is in conformance the eligibility requirements of the VCS rules and the applicability conditions of the methodology;
- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS rules and the methodology. The onsite visits were divided in two groups in order to cover the sampling area;
- Visiting of randomly selected 7 inventory sampling plots which were measured. ICONTEC verified that operational and data collection procedures were implemented in accordance with the monitoring plan of the PD and verified the information flows for generating, aggregating and reporting the monitoring parameters. Furthermore, the monitoring equipment was checked in order to confirm that the monitoring practices followed the requirements of the PD and the applicable methodology;
- Collect GPS waypoints from the plots, project boundaries and other significant features in order to verify the status of the carbon reservoirs and of other parameters included in the monitoring plan;
- An assessment of the implementation and operation of the proposed VCS project through visual inspection and through the interviews with staff;
- Consistency checks in order to verify the consistency of the previous measurement and the re-measurement, and to verify the correctness of the reported data;
- Confirmation that the quality control and quality assurance procedures were in place.

As explained before, the onsite visits were divided in two groups in order to cover the sampling area. The site inspections included the activities presented in Table 5 and Table 6.

Table 5: Site inspections - Team 1 Inírida

Date	Location	Activity

Date	Location	Activity
18/01/2016	Berlín	Inspection of project documentation, tenure rights, organizational aspects and applicability conditions. Meeting whit the members of the community to clarify the purpose of the audit process (validation and verification) and to listen to people's points of view about the project activity.
19/01/2016	Berlín	Site visit in order to check the plots previously selected by the audit team
20/01/2016	Pueblo Escondido	Site visit in order to check the plots previously selected by the audit team
21/01/2016	Pueblo Escondido	Site visit in order to check the plots previously selected by the audit team

Table 6: Site inspections - Team 2 Vichada

Date	Location	Activity
17/01/2016	Sirakusa	Site visit in order to check the plots previously selected by the audit team
17/01/2016	Sirakusa	Inspection of project documentation, tenure rights, organizational aspects and applicability conditions. Meeting whit the members of the community to clarify the purpose of the audit process (validation and verification) and to listen to people's points of view about the project activity.
19/01/2016	Camuniana	Site visit in order to check the plots previously selected by the audit team
20/01/2016	Camuniana	Site visit in order to check the plots previously selected by the audit team
21/01/2016	Camuniana	Site visit in order to check the plots previously selected by the audit team

Besides gathering data related to the carbon stocks and biomass, the field visits included interviews and visits to the different indigenous communities, as an attempt to identify how the people is feeling and their commitment about the project.

The sampling plan and the site inspections were conducted to evaluate the consistency of the sampling technique and parameters related. The project site and plot location were confirmed with GPS. The inventory data (both digital and hard copy) were reviewed to check the monitored parameters.

According to the sampling procedures that followed the IDEAM's methodology and considering a probability of 95% and a sampling error of 15%, the proponent should have set 44 plots only, however the proponent decided to set a confidence interval of 10%, and as a result installed 131 plots distributed along the four strata: Helobiome, Peinobiome, Litobiome and Zonobiome.

The verification body visited and re-measured 7 plots, including all the strata identified by the project proponent, as shown in the following table:

Table 7: Number of plots visited by strata

	Strata *i*			
	Helobiome	Peinobiome	Litobiome	Zonobiome
Plots	16	29	24	62
Plots verified	2	2	2	1

The plots to be visited were selected randomly, by strata, in the list of plots and identified in field by Using a GPS with and accuracy of <10m. The plots sampled during the process, are provided in Table 8.

Table 8: Plots visited and verified

Biome (strata)	Cod. Parc.	Zone	Sector	Community	GPS Point data	
					W	N
Helobioma	H-26	1. Z. Media río Vichada	2. Aiwa Kuna	Sirakusa	69º 47' 49,6''	04º 21' 58,7''
Helobioma	H-27	1. Z. Media río Vichada	2. Aiwa Kuna	Sirakusa	69º 47' 50,8'	04º 22' 01,4''
Litobioma	L-10	3. Z. Río Orinoco	7. Berrocal Ajota	Pueblo Escondido.	67º 49,717'	04º 21,510'
Litobioma	L-21	3. Z. Río Orinoco	7. Berrocal Ajota	Pueblo Escondido.	67º 49,930'	04º 21,104'
Peinobioma	P-25	4. Z. Baj río Guav - Braz Aman I	10. Lag. Anguila La Mac.	Berlín 2	68º 23,032'	04º 01,079'
Peinobioma	P-30	4. Z. Baj río Guav - Braz Aman I	10. Lag. Anguila La Mac.	Caño Pavita	68º 25,765''	04º 00,490'
Zonobioma	Z-33	2. Z. Baja río Vichada	3a Bajo Vichada I	Camuniana	69º 02,726'	04º 20,065'

Additionally, the organizational aspects such as the purpose and legality of the proponent company, the legal agreements established between ACATISEMA and MEDIAMOS, the financial means of the project, the assessment of impacts, land rights, women and children involvement, among others, were carefully inspected during the office visit in Santiago de Cali, at the MEDIAMOS headquarter.

2.5 Resolution of Findings

Findings established during the validation/verification can be seen as a non-fulfillment of validation criteria, or an identified risk to the fulfillment of the project objectives. The findings could take the form of a Corrective Action Request (CAR), Forward action Request (FAR) or a Clarification Request (CL).

A Corrective Action Request (CAR) shall be raised if one of the following situations occurs:

(a) Non-compliance with the monitoring plan or methodology are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;

(b) Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants;

(c) Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impact the quantity of emission reductions;

(d) Issues identified in a FAR during validation to be verified during verification have not been resolved by the project participants.

A Clarification Request (CL) shall be raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

A Forward Action Request (FAR) is issued for actions if the monitoring and reporting require attention and/or adjustment for the next verification period.

As a result of this assessment there were found 24 findings (9 Clarification Requests and 15 Corrective Action Request) and zero (0) FARs in the validation process. CAR and CLs were closed based upon adequate responses from the project proponent which meet the applicable requirements; findings were reassessed before their formal acceptance and closure.

Three (3) Corrective Action Request resulted from the monitoring plan review process, related to the date in which the monitoring ends, as it was not clearly set in the project documentation, the results of the previous monitoring (2013, 2014 and 2015), an in general the information provided in the monitoring plan. The responses from the proponent were reviewed and satisfactorily solved from October 4th to 5th, 2016.

This report includes all CARs and CLs raised in this validation and verification. The validation and verification criteria (requirements), the means of validation/verification and the results from verifying the identified criteria are documented in more detail in the validation protocol in Appendix A.

All finding, included the issues raised, the responses provided by the project proponent and the final conclusions are contained in the Appendix A. CAR and CLs were closed based upon adequate responses from the project proponent which meet the applicable requirements; findings were reassessed before their formal acceptance and closure. All findings, included the issues raised, the responses provided by the project proponent and the final conclusions are contained in the Appendix A. All required changes are observable on PD Version 7.0 (30/05/2017).

Consequent to the resolution of findings, the validation team concluded that the project description is accurate, complete, and provides an understanding of the nature of the project and the project proponent demonstrates how emission removals have been reached.

2.5.1 Forward Action Requests

There are not Forward Action Requests.

3 VALIDATION FINDINGS

3.1 Project Details

3.1.1 Project scope, type, technologies and measures implemented, and eligibility of the project

The project is an AFOLU REDD+, under sectoral scope 14 (AFOLU). As described in Section 4.2 of the VCS AFOLU Requirements, the project falls under the category of Reduced Emissions from Deforestation and Degradation (REDD). This REDD+ Project Resguardo Indígena Unificado–Selva de Matavén (REDD+ RIU-SM) is not a grouped project that aims to develop a participatory process to achieve the establishment of an integrated management system of forests and lands, to ensure its sustainable management throughout the crediting period and to reduce threats identified in the additionality Validation Process.

The project proponents are the Asociación de Cabildos y Autoridades Tradicionales Indígenas de la Selva de Matavén - ACATISEMA and MEDIAMOS F&M S.A.S. A review of main aspects of the project proponents are presented below.

ACATISEMA is an association formed by Councils and Traditional Authorities of 17 indigenous groups that make up the Unified Indigenous Reservation of Matavén Jungle. It is a public entity of a special nature with legal status, with own assets and administrative autonomy.

The main objective of the Association is to foster the integral development, social and cultural preservation of the indigenous communities in the Matavén Jungle and to consolidate the territory, self-government by partners, the defense, conservation and preservation of the environment and biodiversity of the Matavén Jungle

MEDIAMOS F & M S.A.S. is a Colombian company founded by Deed No. 1555 on May 12th, 1999 of Notary Sixth of Cali, registered at the Chamber of Commerce on May 26th, 1999 under No. 3589 of Book IX, with commercial registration No. 511356-16 on May 26th, 1999 and domiciled in the city of Cali. Tax Identification Number is 805017493-2.

Its social objective is to develop environmental and educational activities, in areas of consultancy, research, development of environmental and productive projects, innovation and technology transfer, including in these structuring, development and marketing of projects that generate reductions of greenhouse gases (GHGs) under any standard of voluntary or compliance market, in particular projects of Reduction of Emissions from Degradation and Deforestation avoided under the REDD+ scheme.

The eligible REDD+ initiative is an avoided unplanned deforestation project, as described in the decision tree in page 22 of the project document. The activities and measures implemented to the date by the project proponent included the monitoring of forest and lands within the project area, the implementation of a communication system among the stakeholders and project developers, the execution of a governance plan, the establishment of family food production units and the execution of training and educational schemes. ICONTEC confirmed the execution of these activities during the site visit.

3.1.2 Project proponent

The project proponent is the Strategic Alliance between the Asociación de Cabildos y Autoridades Tradicionales Indígenas de la Selva de Mataven – ACATISEMA y MEDIAMOS F&M S.A.S. The contact details are explained below:

Contact person	Francisco A. Quiroga Zea Project Director
Telephone	(57)3148304869
E-mail	franciscoquiroga@mediamosfym.com

3.1.3 Project start date

The project start date, according to the PD, is January 1st, 2013. The project activities initiated with the implementation of the Plan of lands where these are to reduce deforestation and the consequently generation of greenhouse gases.

The starting date was confirmed by ICONTEC according the requirements of VVM. The starting date is clearly defined and the evidence is sufficient to prove it. Accordingly, ICONTEC verified that the start date of the project activity is 01/01/2013, which corresponds to the date of the initial activities includes: (a) to monitor and to control the conservation and recovery of forests and lands of the RIU-SM; (b) to design and to implement a system of communication and information at the RIU-SM; (c) to design and to implement a system of governance for the development and sustainability of ACATISEMA Association; (d) .to establish and to develop a Familiar Agrifood Production Units System (FAPUS); (e) to design and to develop a training and educational plan to the administration and managing of RIU-SM natural resources.

By document review, confirmation on field and interviews whit the project proponent and the communities, ICONTEC defined the credibility of the presented information. Some information reviewed corresponds to:

Annex01_Consultation_process, file "Annex1.4.6.pdf" describes the decision to start the project activities in January 1st 2013.

Annex04_Sust_man_plan_land_use, file "Annex4.1_Management Plan for Sustainable Land and Forest.pdf" describes the strategies to conserve and recover the forests and lands.

Information in section "1.8.1 Assumptions, Risks, Mitigation Measures and Monitoring actions", column "Mitigation Measures" corresponding to "Assumption 14" (page 76), "Assumption 16" (page 79), indicates actions to conserve and recover the forests and lands in RIU-SM, monitoring actions to control them and references to "Documentary evidences".

Annex01_Consultation_process contains all the evidence of strategies, documentation and actions to communicate and socialize in the communities of RIU-SM about the Project REDD+ RIU-SM.

Annex01_Consultation_process contains all the evidence of strategies, documentation and actions to create opportunities for knowledge and participation in the ACATISEMA association.

Information in section "1.8.1 Assumptions, Risks, Mitigation Measures and Monitoring actions", column "Mitigation Measures" corresponding to "Assumption 3" (page 61); "Assumption 7" (page 66), "Assumption 15" (page 78), "Assumption 18" (page 81), "Assumption 20" (page 83), "Assumption 21" (page 84) indicates actions to improve the governance in RIU-SM, monitoring actions to control them and references to "Documentary evidences".

Annex05_FAPUS, file "Annex5.1.xlsx" shows the distribution of lands of RIU-SM according to the land coverage and use, to determinate the areas to implement the FAPUS, in agreement to Sustainable Land and Forest Management Plan (Annex 4). There are also the maps to indicate where the actions are carried out.

Information in section "1.8.1 Assumptions, Risks, Mitigation Measures and Monitoring actions", column "Mitigation Measures" corresponding to "Assumption 22 (page 84) indicate actions to maintain the food production in RIU-SM, monitoring actions to control them and references to "Documentary evidences".

Annex01_Consultation_process contains all the evidence of strategies, documentation and actions to train the communities of RIU-SM about how manage the forests and protect and recovery natural resources in Indigenous Reservation, in agreement to Sustainable Land and Forest Management Plan (Annex 4).

Information in section "1.8.1 Assumptions, Risks, Mitigation Measures and Monitoring actions", column "Mitigation Measures" corresponding to "Assumption 22 (page 84) indicate actions to maintain the food production in RIU-SM, monitoring actions to control them and references to "Documentary evidences".

In general, considering the verification documentation, in folder "Annex25_implemt_status", subfolder "Annex25.1", file "Annex25.1.02_Project_progress_report_2013.docx"; subfolder "Annex25.2", file "Annex25.2.02_Project_progress_report_2014.docx"and subfolder "Annex25.3", file "Annex25.3.02_Project_progress_report_2015.docx" describe the development of annual actions to achieve the project activities, together with references to evidence of the same.

In this sense, the DOE accomplished a complete document review and it was confirmed on field by interviewing the communities. The DOE also checked in person such information and discuss about it with the project proponent. All files were checked and evaluated properly according to the standard requirements.

3.1.4 Project crediting period

The start date of the crediting period is January 1st 2013; the end date is December 31st, 2042. There is no difference between the project start date and the project crediting period start date. The crediting period for the project is 30 years.

3.1.5 Project scale and estimated GHG emission reductions or removals

The project is considered a large project, according to the requirements of Section 3.9.1 of the VCS Standard.

The project is estimated to result in GHG emission reductions and removals equivalent to 3,622,352 tCO_{2e} per year over the project crediting period. The validation team reviewed al calculation sheets and was able to confirm the amount of reductions and removals. All sources of information were conservative and were properly selected taking into account the environmental conditions of the project area.

3.1.6 Project location

The Project Area consists of 17 sectors corresponding to ancient indigenous reservations, which are now called Resguardo Indígena Unificado – Selva de Matavén (RIU-SM), according to Resolution 037 of July 2003 the Colombian Institute of Agrarian Reform (INCORA) with a total area of 1,856,836 hectares and which are part of the following sectors: (1) Cawasi, (2) Aiwa Cuna Tsepajivo y Warracaña, (3) Río Vichada I, (4) Río Vichada II, (5) Mataven Fruta, (6) Atana Pirariami, (7) Berrocal-Ajota, (8) Caño Zama, (9) Laguna Negra y Cacao, (10) Laguna Anguilla-La Macarena, (11) Caño Bocón, (12) Yuri, (13) Giro, (14) Morocoto.

The Resguardo Indígena Unificado – Selva de Matavén (RIU-SM) is at the east of the Colombian Orinoco high plains, at the eastern end of the Department of Vichada, municipal jurisdiction of Cumaribo, between the following geographical coordinates: North: 4º56'23 'N - 3º45'48"N and 70º16'50"W - 67º46'W

The project proponent provided KML files depicting the property boundaries, in conformance with the VCS Standard. Comparison of GPS waypoints taken during the on-site visit with the boundaries represented by the Shape files found no discrepancies.

3.1.7 Conditions prior to project initiation

The PD includes the description of the present environmental conditions of the area planned to the proposed REDD+ project activity, including a concise description of ecological and climate information (flora, fauna, hydrography, soils and land cover), in conformance with the VCS Standard.

3.1.8 Project compliance with applicable laws, statutes and other regulatory frameworks

According to the PD, the project seeks among others, capturing carbon dioxide as a strategy to mitigate climate change. The activities performed match with the national policies and treaties that seek to promote strategies for addressing adaptation programs to climate change and facilitating access to the carbon market.

In particular, The National Government considers as a key strategy to develop REDD projects in Colombia, as defined by the National Council for Economic and Social Policy approved by CONPES Document 3700 (DNP, 2011), four routes for critical work or actions achieve sustainable national development by reducing the negative impacts generated by climate change. These routes are:

- Plan Nacional de Adaptación al Cambio Climático - PNACC (National Plan for Adaptation to Climate Change), as mandated by the 1450 Act in its Article 217 - PND 2010-2014 (Congreso de Colombia, 2011)

- Strategy Colombian Low Carbon Development (ECDBC)

- National Strategy for Reducing Emissions from Deforestation and Forest Degradation in developing countries; the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries (ENREDD+).

- Strategy for Disaster Financial Protection. In addition, the project proponent presents adequately the information related with the local regulation for both instances.

The project activities and scope were all assessed against the local and national legislations that rule the activities that can be executed inside areas owned by indigenous communities, the national manual for the inventory of greenhouse gases, the correspondent communications from the regional environmental authorities and the regulations set by the indigenous before the establishment of the project.

3.1.9 Ownership and other programs

ICONTEC confirmed that the Project "REDD+ project RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)" is clear with respect to the form of participation of individuals or entities interested in the project, at the level of demonstrating the legal possession of the land, the ownership rights of the resources and services obtained.

The RIU-SM is registered as property identified Folio Real Estate Registration No. 540-0005491 of August 4, 2008 (Annex 2.2.4), issued by the Office of Public Records of Puerto Carreño, Vichada, based on the resolution 037 of July 22nd, 2003 issued by the INCORA (Annex 2.2.1), "by which is unified under the name of Indigenous Unified Reservation of Mataven, 16 indigenous communities reuned on the right side of the Vichada river, left side of the Orinoco river, an arm of Amanaven and also expands the Unified Reservation, located in the jurisdiction of the municipalities of Cumaribo and Puerto Inírida, Guainia and Vichada departments". Resolution 037/2003 was notarized by Deed No. 3798 of September 15, 2008, Notary 19 of Bogotá DC Circle (Annex 2.2.3). The project has not participated in any other GHG program.

Eligibility criteria for grouped projects

Project REDD+ Resguardo Indígena Unificado – Selva de Mataven is not a grouped project, therefore eligibility criteria for inclusion of new instances of each project activity is not applicable.

Leakage management for AFOLU projects

The application of the LK-ASU Module of the approved VCS VM0007 REDD Methodology was considered in the VMD0010 Module; leakage due to displacement of unplanned deforestation. Such module was reviewed and assessed against the requirements of the methodology and all calculations were carefully inspected.

As a result, ICONTEC considers that the description, documentation and information related to the project description is accurate, complete and provides an understanding of the nature of the project.

3.2 Participation under Other GHG Programs

The project has not been registered under any other GHG program and is not seeking a second registration in the future. The current VCS project is completely independent from any other carbon project scheme being developed in Colombia. The project is not seeking participation into any other GHG program.

3.3 Application of Methodology

3.3.1 Title and Reference

VM0007 REDD Methodology Framework (REDD-MF) Tools referenced, and adequately applied by the project, are the following:

- Tool for testing significance of GHG emissions in A/R CDM project activities (T-SIG)
- T-BAR: AFOLU Non-Permanence Risk Tool
- BL-UP, Estimation of Baseline Carbon Stock Changes and Greenhouse Gas Emissions from Unplanned Deforestation - VMD0007
- M-MON, Methods for Monitoring of Greenhouse Gas Emissions and Removals - VMD0015
- LK-ASU, Estimation of emissions from activity shifting for avoided unplanned deforestation - VMD0010
- CP-AB, Estimation of carbon stocks in the above- and belowground biomass in live tree and non-tree pools - VMD0001
- CP-S, Estimation of stocks in the soil organic carbon pool - VMD0004
- X-STR, Methods for stratification of the Project area - VMD0016
- X-UNC, Estimation of uncertainty for REDD Project activities - VMD0017

3.3.2 Applicability

The applicability criteria of the methodology have been assessed as presented in Table 9.

Table 9: The assessment of applicability criteria of the methodology

Applicability criteria	Project compliance

Applicability criteria	Project compliance
Land in the project area has qualified as forest (following the definition used by VCS) at least 10 years before the project start date.	According to information provided in PD, the Project Area (PA) complies with this condition with complete forest cover demonstrated for the years 2001 and 2011, period. On section 2.3-Annex10: Project boundary is presented the compliance about the forest definition and the methodology used for demonstrate this condition. This was confirmed through the review of related to information and during the site visit, ICONTEC confirmed the characteristic of the land across the project area.
If land within the project area is peatland and emissions from the soil carbon pool are deemed significant, the relevant WRC modules must be applied alongside other relevant modules.	The project activity does not take place on peatlands or organic soils, considering the cartographic analysis of land cover and the pertinent definition of organic soils. In consequence, this condition does not apply. See Section 3.1 “Baseline emissions”, Annex 14 and Annex 17. This information was checked by ICONTEC through information reviewing and also observed during the site visit.
Baseline deforestation and forest degradation in the project area fall within the following category: Unplanned deforestation (VCS category AUDD)	According Section 1.2 (PDD), the baseline deforestation in the project area falls within the Unplanned Deforestation category (AUDD), considering the small scale farmers as the agents of deforestation. Whit a compressive review and cross-checking, ICONTEC corroborated the justification, presented by the project proponent, and the evidence signals the compliance of this condition.
Leakage avoidance activities must not include: • Agricultural lands that are flooded to increase production (eg, paddy rice); • Intensifying livestock production through use of feed-lots and/or manure lagoons	The project does not include leakage avoidance activities; do not include flooding agricultural land or creating feed lots or manure lagoons. According the information, in the area of influence of the project there are not manure lagoons. The pertinent sections about this aspect (Section 3.1 “Baseline emissions”, Annex 12. “LK-ASU and Annex 17, among others were evaluated and confirmed whit secondary references. This assessment results in the conclusion about the consistency whit the project and the applicability condition.
Unplanned deforestation activities are applicable under the following conditions: • Baseline agents of deforestation	ICONTEC has been confirmed that the baseline agents of deforestation are small scale farmers and livestock producers. Including indigenous people and in some cases immigrant actors, looking for

Applicability criteria	Project compliance
must: (i) clear the land for settlements, crop production (agriculturalist) or ranching, where such clearing for crop production or ranching does not amount to large scale industrial agriculture activities; (ii) have no documented and uncontested legal right to deforest the land for these purposes; and (iii) be either residents in the Reference Region for Deforestation or immigrants. Under any other condition this methodology must not be used.	land to convert for agricultural uses. Also there are some legal and illegal mining and illegal crops. In the region is clearly that, the immigrant actors have not legal right to deforest the land. The indigenous do not have management plans formalized with of environmental authorities According the project proponent, within the project area, the post-deforestation land use constitutes cropland (named "*conucos*") agriculture and grassland. Reforestation does not constitute a post-deforestation land use of the Project; reforestation is not a common practice. The audit team confirmed this condition trough the verification in onsite visit and the related documentation review. For example, the INCORA Resolution explains the existence of indigenous and, even, some colonists in the territory.
If, in the baseline scenario of avoiding unplanned deforestation project activities, post-deforestation land use constitutes reforestation, this methodology may not be used.	The local actors do not have any reforestation program, what occurs in the deforested areas is the natural succession of vegetation and the process described in the establishment of "*conucos*". In accordance to that, the post-deforestation land use constitutes cropland, agriculture and pasture land. ICONTEC considers that those circumstances are adequately described in the documentation related to conditions prior to project initiation and baseline scenario. In addition, this was confirmed in onsite visit by interviews and field observation.

ICONTEC reviewed the baseline deforestation scenario, the land eligibility, the leakage assessment, the prior conditions of the project and the supporting information provided to justify the applicability of the project and concluded that the Project Proponent addresses each of these applicability conditions correctly and including the consistency between the requirements and the project activity, in the Project Description.

By all-inclusive review and cross-checking, ICONTEC corroborated that the selected methodology and the methodological tools involved applies to the project activity and was correctly justified and applied.

3.3.3 Project Boundary

According the project description, the project boundary includes the following spatial limits:

1. Project Area (PA): It is within the RIU-SM and is completely under the legal and territorial control of the Indigenous who inhabit the reservation. It is a forest area (in 2011) which is under threat of deforestation

2. Leakage Belt (LB): It borders the Project Area (PA) and it is located in the most accessible and likely to be deforested areas. It is a forest area (in 2011) that surrounds or is in the immediate vicinity of the Project Area (PA) to face "the leakage" related to the displacement caused by the activities of the REDD Project.

3. Reference Region for Projecting Deforestation Rate (RRD): Covers the north and west part of the municipality of Cumaribo. Its biophysical features as its accessibility and legal characteristics meets the requirements of similarity defined in BL-UP (VMD0007) module.

4. Reference Region for Projecting Location of Deforestation (RRL): It is required for localization forecasts deforestation in the baseline. It is a continuous area that contains forested and non-forested areas; the RRL Region contains the Project Area (PA) and LB. Meets the requirements defined in the module similarity BL-UP (VMD0007).

Geographic information and spatial limits of these are presented in the Annex 15-PDD (v6) (module VMD0016 X-STR Stratification methods).

The project area and the site inspections were completed to confirm the project boundaries and evaluate the consistency of the designed stratification. The project boundary was inspected on field by taking GPS points and comparing the results with the maps and GIS files provided by the proponent. In addition some facilities of the project were also visited. All maps were carefully reviewed in order to confirm the spatial limits.

The project boundary was visited, regarding the baseline conditions and the project stratification. ICONTEC defined a sample size for the sites visited. Those sites were selected randomly, by strata, in the list of plots and identified in field by using a GPS with and accuracy of <10m. (See section 2.4 on this report).

The relevant GHG sources, sinks and reservoirs for the project and baseline scenarios are presenting in Tables 38 and 39 on PD and are in compliance with the selected methodology. In the baseline scenario aboveground biomass, belowground tree biomass and soil organic carbon have been considered. CH_4 and N_20 are excluded by the PP which is an option allowed by the applied methodology.

Also the CO_2 was excluded in sources GHG, considering the results presented in the Annex 20 (T-SIG), table of “Relative contribution of each source i to the sum of project and Leakage GHG emissions” – post – deforestation. In addition, no use of chemical fertilizers in the project activities and emissions from fossil fuel combustion were excluded from the baseline.

ICONTEC reviewed that the carbon pools were included or excluded by assessing the calculation sheets provided by the proponent and concluded that all pools were properly selected and measured.

According to the sampling methodology applied, plots were randomly selected for the field inspection. In consequence, sites were visited according to the baseline conditions and the project stratification. The audit team verified the project boundary by crossing check the points observed on field, comparing in the Geographical Information System provided by project proponent.

By reviewed information and the field visit, ICONTEC considers that the identification of pools, sources and GHG for the purpose of GHG calculations is complete and in accordance with the applied methodology. In consequence, the project boundary and selected sources, sinks and reservoirs are adequately justified for the project.

3.3.4 Baseline Scenario

The baseline scenario has been justified applying the VT0001 Tool for demonstration and assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, Version 3.

In the project area, the land use scenario includes natural forest severely threatened by deforestation and degradation of soils and ecosystems due to the implementation of poor systems for land management, the expansion of agriculture, mining and other activities related to the exploitation of hydrocarbons and also characterized by the consequences of the government's fail in the management of protected areas that include indigenous communities.

The project proponent follows the procedures outlined in the mentioned tool. The credible alternative land use scenarios that would have occurred on the land within the project boundary are:

- Pre project land use (deforestation due to the expansion of small scale agriculture)
- Pre project land use associated to the implementation of the National Development Plan and the CONPES 3798 that promote the exploitation of minerals and hydrocarbons.
- Project activities occurring without being registered as a VCS Project

Based on those alternative land uses identified, the project proponent decided to apply a simple cost analysis by providing a detailed explanation of the project budget, stating that the project depends on the revenues to be obtained from the trade of carbon credits.

The audit team examined the documentation that provide evidence and justify the exactitude of the information and descriptions in PD.

In accordance with the requirements of the baseline and additionality tool, a common practice analysis has been executed. Pertinent section on PD includes a discussion about it. ICONTEC confirmed that the project initiative is different of the common practices in the project region.

The region for the common practice analysis was defined as the geographical area of Vichada (Cumaribo and Puerto Inírida). The assessment team reviewed the approach presented in the PD and the national documentation related to, and can confirm that relevant parameters were taken into account in order to define the region. The chosen region has special characteristics in regard to ecological conditions and economic situation. Therefore, the selected approach can be considered adequate for the common practice analysis.

ICONTEC assessed the previous information through the cross-check of project registries for the municipalities, finding that there are not REDD+ projects registered for this municipality.

In concurs with observations done during the site visit and information provided by project proponent, in addition with the review of documentation related to regional development and the dynamic of the land use in the project area. The documentation reviewed, among others:

- Agencia Nacional de Minería.ANM. (2012). Resolución 0045 de 2012 "Por la cual se declaran y delimitan unas Áreas Estratégicas Mineras y se adoptan otras determinaciones". Bogotá D.C., Colombia.
- Congreso de Colombia. (2015, Junio 09). Ley 1753 de 2015, por la cual se expide el Plan Nacional de Desarrollo 2014-2018 "Todos por un nuevo país". 104. Bogotá.
- Congreso de Colombia. (2015). Ley 223 de 2015 Por la cual se crean y se desarrollan las Zonas de Interés de Desarrollo Rural, Ecnómico y Social, ZIDRES. 18. Bogotá D.D., Colombia.
- DNP. (2011). Presentación del Plan Nacional de Desarrollo 2010-2014, Retos y metas para el sector Minero-Energético. 26. Cartagena, Colombia: Departamento Nacional de Planeación.
- DNP. (2014). Política para el desarrollo integral de la Orinoquía: Altillanura - Fase I. Bogotá, Colombia.
- Departamento Nacional de Planeación. DNP. (2015). Bases del Plan Nacional de Desarrollo 2014-2018. 793. Bogotá D.C., Colombia.
- UNIANDES. (sin fecha.). El Vichada, tierra de todos. (U. d. Andes, Editor)

Considering the evidence and application of the VCS tool, as required by the methodology, the audit team finds that the historical uses and the economic determinants of land use would most probably result in a continuation of forest clearings due to the expansion of small scale agriculture and livestock.

ICONTEC evaluated the procedures, assumptions, justifications and data used in the identification of the baseline scenario, including the assessment of the documentation that provide evidence and justify the exactitude of the information and descriptions in PD. Moreover, the relevant national and/or sectoral policies and circumstances have been considered in the evaluation and this aspect is presented in the supported documents.

Document evidence used in determining the baseline scenario is relevant, and correctly quoted and interpreted in the project description. In consequence, ICONTEC considers that the identified baseline scenario is correctly justified and in compliance with VCS and methodological requirements.

3.3.5 *Additionality*

The project proponent applied the steps outlined in the VCS Tool, VT0001, "Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities" to demonstrate the additionality of the project. ICONTEC concluded

that the following scenarios are feasible and are in concordance with current national and local laws and regulations:

Scenario 1: Deforestation for subsistence agriculture, ranching and logging

In the region is evident the lack of an integrated management system to achieve the forest sustainability and mitigate threats to their conservation, highly related with the factors that determine the fragility of the social and culture conditions being experienced by Communities, in terms of the loss of values and traditions linked to ethnic identity, situation That limits the Ability of participation, management and monitoring of the territory by the Communities, affecting the conditions of governance and security in the zone.

Scenario 2: Project area under the National Development plan, ZIDRES plan and CONPES 3797

This legal framework has special reference and application in the Orinoco. The Law on the National Development Plan plans the expansion of the agricultural frontier, mining and oil. This is refaced by Law 223 of 2015 (ZIDRES) and CONPES 3797 of 2014, also reinforce the purpose of converting this region into a zone of interest for Economic and Social Development Regional.

In addition, this legislation highlights the mining and energy sector, calling it one of the engines of national development, which is apparent from the analysis of their participation in the GDP rose from 9.7% in 2006-2009 to 11.2% in the period 2010-2013. It should be noted that within the mining and energy sector, the oil subsector is the main impulse of GDP, with a share of 52.3% of the total contribution of the sector in the years 2010-2013.

Scenario 3: Project activities without being registered as a VCS project.

There are not projects registered as a VCS project in the orinoquian region. The actions of local governments before the advancement of shifting join the safeguard, but surely and with the advance of deforestation, they will be looking for safeguarding their forest areas and refugee, that are essential for the daily subsistence of the community. The government has no resources to implement activities or actions that train people in the proper management of forest resources or alternative land-uses to compensate for their basic needs in harmony with the sustainable use of natural resources. The indigenous people could join the safeguard, but surely and with the advance of deforestation, they will be looking for safeguarding their forest areas and refugee, that are essential for the daily subsistence of the community.

The additionality analysis was discussed with the project proponent and landowners, during the on-site visit. All the assumptions and documentation provided by MEDIAMOS SAS were justified and verified through reviewing national and local information along with the project proponent. By means of such interviews and document review, comparing the information provided with the reality and the characteristics of both the Project and the common practice in the project area, it was concluded that the analysis contained in the PD is credible and realistic.

The applied methodology consists in the steps outlined in the VCS Tool, VT0001, “Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities” to demonstrate the additionality of the project. The means of verification if the method used to demonstrate additionality was carried out in accordance with the

requirements of the applied methodology. The assessment consisted in the evaluation of the variables and data used to estimate:

- Cash Flow of the REDD+ Project RIU-SM
- Quantification of costs incurred from January 1st, 2013 until March 31st, 2016
- Cost valuation of activities REDD+ Project RIU-SM
- Origin of resources
- Estimation of costs to develop activities in 2016 and following years
- Projections and sales of VCUs certified.

The pertinence of the additionality analysis presented in the PD was assessed and discussed, based on a document review and interviews with PP. The audit team examined the documentation that provide evidence and justify the exactitude of the information and descriptions in PD According the analysis presented, all the alternative land use scenarios are legal and enforced by mandatory applicable laws and regulations in Colombia and Orinoco's region. Among others, the documentation assessed is in the following list:

- DNP. (2014). Política para el desarrollo integral de la Orinoquía: Altillanura - Fase I. Bogotá, Colombia.

- Congreso de Colombia. (2015). Ley 1753 de 2015, por la cual se expide el Plan Nacional de Desarrollo 2014-2018 "Todos por un nuevo país".

- Departamento Nacional de Planeación - DNP. (2014). Política para el desarrollo integral de la Orinoquía: Altillanura - Fase I. Bogotá, Colombia.

- Congreso de Colombia. (2015). Ley 223 de 2015 Por la cual se crean y se desarrollan las Zonas de Interés de Desarrollo Rural, Económico y Social, ZIDRES.

- UNIANDES. (sin fecha.). El Vichada, tierra de todos. (U. d. Andes, Editor)

- ANM. (2012). Resolución 0045 de 2012 "Por la cual se declaran y delimitan unas Áreas Estratégicas Mineras y se adoptan otras determinaciones".

- Municipio de Puerto Carreño (2012). Plan de Desarrollo del Municipio de Puerto Carreño, Departamento del Vichada 2012 – 2015.

The Project proponents generate no financial or economic benefits other than VCS related income through the Project activity; a simple cost analysis is justified. This analysis focuses on revenues generated by the project that can be used for project activities. ICONTEC confirmed that the selection of a simple cost analysis is appropriate given that the project will not generate revenues other than the ones related to the sale of carbon credits. The cash flow was reviewed and after the complete assessment, ICONTEC could confirm that it reflects the results stated in the PD, section 2.5.1. (p. 167).

Moreover, after the assessment of the explanations and justifications in the PD and the review of the submitted evidence, also detailed in the project document, ICONTEC deems credible and reliable the supported documents provided. The information described in the PD is consistent

with them. Thus, it can conclude that there are several characteristics that make each activity different, not similar to the project, and not comparable.

In conclusion, it has verified that the project is not the most likely scenario and it is not the common practice. Hence, the emission removals occurring from the project are deemed additional to those that would occur in the absence of the project activity. Thus, the project can be considered additional.

3.3.6 *Quantification of GHG Emission Reductions and Removals*

Quantification of baseline emissions

Baseline carbon stock changes were estimated according to the Module BL-UP of the methodology VMD0007. The stratification for carbon stocks consist in grouping forest areas in homogeneous groups in terms of carbon stocks, using stratification factors (such as type of forest/vegetation, type of soil/geology, management) that could affect carbon stocks, so that less sample parcels would be required to reach certain level of precision. Stratification is defined in 4 types of biomes (Helobiome, Litobiome, Peinobiome and Zonobiome). ICONTEC reviewed the information related to; specifically the information contemplated in the Annex 15 X-STR – Module VMD0016 (Methods for stratification of the project area), and his consistency with data and parameters used, which are based on official information of IGAC, IDEAM and MADS.

The maps showing the spatial distributions of strata (biomes) in the Project Area (PA), Leak Belt (LB) and Reference Region (RRD) were verified in the GIS system of the project. The estimation of carbon stocks, based on field observations obtained from plots stratified random sampling and allometric equations were assessed by the audit tem, including if the calculations were made using appropriate statistical developments in this type of sampling. In this sense, all data included in the calculation_tables “plot_study_fustales.xlsm”, sheets: “estad H”-“BA vs. n Z”, calculo Yst var PA (BA)”, “calculo Yst var PA (BA)”, “BRG_parcelas”, “CO2 ac biom” and “transition_changes.xlsx” was examined. In addition: The

In order to complete the evaluation of baseline emissions, additional information related, included in Annex 13 CP-AB VMD0001, was assessed: Templates for data collection plots - upper-stem, regeneration and soils, location data plots, basic statistics (code and location of the plot, biome, number of trees, diameter, total height), and CO_2 content and / tree plot, ha.

ICONTEC team assessed to, the projection of deforested area, which was estimated using the Deforestation Model developed in the Annex 10 VMD0007, Part 3 Location and quantification of threat of unplanned deforestation, STEP 3.4 Mapping of the locations of future deforestation, 3.4.2 Where location analysis (Steps 2.1, 2.2, 2.3) has been conducted, Annual areas deforested in each forest class within the Project Area. This evaluation included the examination of the equations applied and the results of the calculations, according the applied model.

ICONTEC verified the information available and the process implemented by the PP during the documentary review and confirmed this information by observations during the site visit. A first approach took place through a desk review at the Mediamos headquarters in which all calculations and documents were carefully inspected. The pools selected by the proponent were also confirmed during the field visit through direct observations and informal interviews with some

indigenous and stakeholders. Finally the project document was completely assessed in order to verify that the emissions were included and accurate.

Quantification of project emissions

The project proponents applied the procedures defined in the VCS REDD-MF VM0007, Section 8 Quantification of GHG Emission Reductions and Removals, sub-section 8.2 Project emissions, sub-sub-section 8.2.2 REDD (Annex 9 are applied, which are based on the procedures defined in the VCS Module M-REDD VMD0015).

The estimates of emissions resulting from project activities is performed, considering that it will achieve 85% of project effectiveness, that is, it is expected that 15% of deforestation (15% non-effectiveness) occurs. The assessment of the estimation of project emissions included the information content in the pertinent calculation files.

The procedures and equations identified in the PD and calculation files, for estimating net GHG emissions follow the procedures and equations laid out in the methodology, including reference to specified module M-REDD.

Quantification of leakage

As described in section 3.3 of PD, leakage emission is attributable to the displacement of agriculture to areas located outside the project. The audit team verified that the leakage were estimated according to the module VMD0010 following the tool LK-ASU established for unplanned deforestation. In consequence, the application of the equation 1 of VCS Module VMD0010 LK-ASU to calculate “Net CO2 emissions due to unplanned deforestation displaced from the project area to the Leakage Belt (ΔC)” was examined in the “calculation_tables”, file “VMD0010.xlsx”. Also the calculation by the equation 6 of VCS Module VMD0010 LK-ASU was observed in “Net CO emissions due to unplanned deforestation displaced outside the Leakage Belt (ΔC)” and equation 16 of VCS Module VMD0010 LK-ASU.

Among the other information and data applied, the Annex 9 - VM0007, 8. Quantification of GHG Emission Reductions and Removals, 8.3 Leakage, in turn based on Annex 12 - VMD0010, 5. PROCEDURES, 5.7 Step 7: Estimation of total leakage due to the displacement of unplanned deforestation was reviewed, regarding the assessment of quantification methods.

The audit team concludes that the Project Proponent’s assertion that leakage is estimated to be 9,941,049 tons of CO2 is correct.

In regard to procedures in the correspondent requirement of VCS Standard, ICONTEC confirms the following statements:

a) All relevant assumptions and data are listed in the project description, including their references and sources.

b) All data and parameter values used in the project description are considered reasonable in the context of the project.

c) All estimates of the baseline emissions can be replicated using the data and parameter values provided in the project description.

Finally, the audit team concludes that the methodology and any referenced tools have been applied correctly to calculate baseline emissions, project emissions, leakage and net GHG emission reductions and removals.

ICONTEC concluded that the assumptions and sources of data were conservative and well selected after reviewing the supporting documents provided by the proponent and the Matrix of logic structure stated in page 45 of the project document and the description stated in PDD. All risks were assessed according to the development of other projects in Colombia that include indigenous communities and by reviewing all legal documents provided by ACATISEMA.

Based on the information detailed in PD and the estimations tools and files, ICONTEC could confirm that the sources used are quoted correctly and interpreted adequately in PD. All assumptions, sources and data are indicated in the PD and all relevant information about the project, was confirmed and checked completely. In consequence, we can conclude that the methodology was applied following all the requirements, equations and methodological procedures.

Uncertainties

ICONTEC reviewed the ANNEX 16 of the VMD007 and the table 31 of the Project Document in order to confirm that the uncertainties were properly identified and assessed. As result, ICONTEC confirmed that the uncertainty of the calculations was below 15% for the years 2013, 2014 and 2015.

Summary of net GHG emission reductions or removals

Table below taken from section 3.4 from PD (v.7) summarize the net GHG emissions removals estimations for the project. Total estimated GHG removals are 108,670,562 tCO2e in 30 years, with an average annual GHG emission of 3,622,352 tCO2e. The following table shows the total net GHG emission reductions of the REDD project activity.

Table 10: Total net GHG emission reductions of the REDD project activity up to year t*

Year t	Total net GHG emission reductions of the REDD project activity up to year t*	Net GHG emissions in the REDD baseline scenario up to year t*	Net GHG emissions in the REDD project scenario up to year t*	Net GHG emissions due to leakage from the REDD project activity up to year t*
	NER_{REDD+}	$\Delta C_{BSL-REDD}$	$\Delta C_{WPS-REDD}$	$\Delta C_{LK-REDD}$
t = 1 : 2013	3.840.053	5.151.681	947.090	364.538
t = 2 : 2014	3.549.920	4.742.981	857.443	335.618
t = 3 : 2015	4.126.550	5.490.203	975.161	388.492
t = 4 : 2016	4.157.144	5.499.384	953.098	389.142
t = 5 : 2017	2.824.977	3.686.093	600.284	260.831
t = 6 : 2018	3.394.234	4.422.586	715.406	312.946
t = 7 : 2019	4.967.059	6.500.811	1.073.749	460.004
t = 8 : 2020	4.465.986	5.794.823	918.790	410.047
t = 9 : 2021	3.790.794	4.860.161	725.457	343.910
t = 10 : 2022	5.473.502	7.094.602	1.119.079	502.021

Year t	Total net GHG emission reductions of the REDD project activity up to year t*	Net GHG emissions in the REDD baseline scenario up to year t*	Net GHG emissions in the REDD project scenario up to year t*	Net GHG emissions due to leakage from the REDD project activity up to year t*
	NER_{REDD+}	**$\Delta C_{BSL-REDD}$**	**$\Delta C_{WPS-REDD}$**	**$\Delta C_{LK-REDD}$**
t = 11 : 2023	5.030.098	6.503.210	1.012.938	460.173
t = 12 : 2024	4.117.587	5.271.017	780.448	372.982
t = 13 : 2025	2.714.125	3.391.935	437.793	240.017
t = 14 : 2026	2.506.608	3.138.361	409.679	222.073
t = 15 : 2027	3.522.386	4.507.718	666.362	318.970
t = 16 : 2028	1.965.876	2.396.343	260.899	169.568
t = 17 : 2029	826.797	890.689	865	63.026
t = 18 : 2030	726.143	782.845	1.307	55.395
t = 19 : 2031	3.641.866	4.728.400	751.948	334.586
t = 20 : 2032	4.475.631	5.854.866	964.939	414.296
t = 21 : 2033	3.338.518	4.327.030	682.327	306.185
t = 22 : 2034	4.914.685	6.437.487	1.067.279	455.523
t = 23 : 2035	2.465.166	3.143.802	456.177	222.458
t = 24 : 2036	2.715.367	3.491.406	528.984	247.055
t = 25 : 2037	3.157.097	4.068.761	623.755	287.909
t = 26 : 2038	5.049.569	6.595.483	1.079.211	466.703
t = 27 : 2039	5.371.191	6.990.250	1.124.422	494.637
t = 28 : 2040	5.241.170	6.782.190	1.061.106	479.914
t = 29 : 2041	4.740.967	6.100.771	928.108	431.696
t = 30 : 2042	1.559.494	1.841.874	152.047	130.333
Total	**108.670.562**	**140.487.762**	**21.876.151**	**9.941.049**

The audit team checked relevant assumptions by reviewing regional and international documents in order to confirm the applicability of the parameters. The following list includes some of the documents reviewed:

- IPCC 2006GL relative stock change factors
- Allometric equation to estimate the biomass of palms (IPCC, 2003 ANNEX 4.a.2)
- Carbon fraction of dry matter. IPCC 2006, chapter 4
- IPCC 2006, chapter 4 about Root to shoot ratio
- IPCC 2006GL Volume 4 about land use factor before or after conversion
- IPCC GPG LULUCF 2003, about diameter at breast height of a tree
- RUNAP (Unique registry of protected areas) about the total area of forests under active management nationally
- IDEAM about total available national forest area.
- DANE 2005 about the estimated proportion of baseline deforestation caused by immigrating population

Once these documents were reviewed, ICONTEC concluded that the source and accuracy of the

parameters was good enough to be included as part of the project calculations.

Procedure undertaken to estimate the net GHG removals is clear and the explanation of the procedure carried out for estimation has been provided in the PD. ICONTEC auditors consider that PP has correctly identified and applied the methodology and relevant tools to calculate the net GHG removals from the project.

3.3.7 Methodology Deviations

The PD identifies no methodology deviations and none were found by the audit team.

3.3.8 Monitoring Plan

ICONTEC verified that a Monitoring Plan was included in the PD. The monitoring plan is intended to the collection of data to verify the level of deforestation and degradation within the Project Area and Leakage Belt over time, constantly updating estimates of emissions and the generation of sufficient and timely information to make adjustments to the strategies included in the project information. Also, facilitate monitoring, recording, reporting, and verification activities necessary for assessment of the project performance and determination of the achieved emissions reductions in compliance with the approved methodology VM0007. This MP monitors the carbon stock changes in the REDD+ project activity.

The parameters to be monitored, and the monitoring process for each one, identified in PD are the following:

$\Delta C_{WPS\text{-}REDD:}$	Net GHG emissions in the REDD project scenario up to year t*.
$\Delta C_{LK\text{-}AS,\ unplanned:}$	Net greenhouse gas emissions due to activity shifting for projects preventing unplanned deforestation
$A_{sp:}$	Area of sample plots in ha.
N:	Number of sample points.
DBH:	Diameter at breast height of a tree in cm.
H:	Total height of tree.
$C_{SOCsample:}$	Soil organic carbon of the sample in g C/100 g soil.
$BD_{sample:}$	Bulk density of fine (< 2 mm) fraction of mineral soil per unit volume of sample in g cm^{-3}; bulk density equals the oven dry weight of the fine fraction (< 2 mm) of the soil core divided by the core volume.
Any spatial feature included in the spatial model that is subject to changes over time (Factor Maps):	Factor Maps.
Risk Maps:	This map shows, for each pixel, the risk for deforestation as a numerical scale (eg: 0 = 1 = minimal risk and the maximum risk).
Baseline Deforestation Maps:	Maps showing the location of deforested hectares in each year of the baseline period.
$AA_{U:}$	Evaluation of the accuracy of unplanned deforestation rate (greater than or equal to 90%).

Correct:	Area correct due to observed change predicted as change.
$E_{rrA;}$	Area of error due to observed change predicted as persistence.
$E_{rrB:}$	Area of error due to observed persistence predicted as change.
FOM:	Figure of Merit.
LB:	Leakage belt area. Map showing the location and stratification of forests within the leakage belt. (100% forest at the beginning of the project).
PA:	Unplanned deforestation project area. Map showing the location and stratification of forests within the project area (100% forest at the beginning of the project).
$P_{LK:}$	Ratio of the area of the leakage belt to the total area of RRD.
$P_{PA:}$	Ratio of the Project Area to the total area of *RRD.*
RRD:	Geographical limit of the reference region to project the rate of deforestation
RRL:	Geographical boundaries of the reference region to locate deforestation.
Factor Maps:	13 maps used to calibrate the risk model
Project Forest Cover Monitoring Map:	*Map evidence stratification and location of the forest in the Project Area at the beginning of each verification period. It shows if there deforested areas within the project area.*.
Leakage Belt Forest Cover Monitoring Map:	Map evidencing the stratification and location of the forest in the Leakage Belt at the beginning of each verification period. It has to be evidenced if there are deforested areas.
MANFOR: Total area of forests under active management nationally.	*PROTFOR:* Total area of fully protected forests nationally.
TOTFOR:	Total available national forest area.
$\Delta C_{P,LB:}$	Net greenhouse gas emissions within the leakage belt in the project case.
$PROP_{IMM:}$	Estimated proportion of baseline deforestation caused by immigrating population.
$PROP_{RES:}$	Estimated proportion of baseline deforestation caused by population that has been resident for ≥5 years.
$A_{DefLB,i,t:}$	Area of recorded deforestation in the leakage belt in the project case in stratum *i* in year *t.*
$A_{DefPA,i,t:}$	Area of recorded deforestation in the project area in the project case in stratum *i* in year *t.*
Leakage Belt Forest Cover Benchmark Map:	Map showing the location of forest land within the leakage belt area at the beginning of each monitoring period. Only applicable where leakage is to be monitored in a leakage belt.
Project Forest Cover Monitoring Map:	*Map evidencing the stratification and location of the forest in the Project area at the beginning of each verification period. It has to be evidenced if within the Project area there are deforested areas.*
Leakage Belt Forest Cover Monitoring Map:	Map evidencing the stratification and location of the forest in the Leakage Belt at the beginning of each verification period. It has to be evidenced if there are deforested areas.
$A_{DefPA, i,\underline{u},t:}$	Area of recorded deforestation in the project area in stratum *i*

	converted to land use *u* at time *t.*
$A_{DefLB,\ i,u,t:}$	Area of recorded deforestation in the leakage belt in stratum i converted to land use u at time t.
$A_{RRL,\ forest,\ t:}$	Remaining area of forest in RRL at time t.
$F_{LU:}$	Land use factor before or after conversion.
$F_{MG:}$	Management factor before or after conversion.
$F_{i:}$	Input factor before or after conversion.
$A_{WPS,i}$ *or* $A_{i:}$	Area of project stratum *i.*

The list of monitored parameters has been verified against the methodology and applicable tools, and is considered complete. PD describes the procedure implemented for the monitoring of actual net greenhouse gas removals which is by measuring and monitoring the project area and the planted trees and conducting carbon sampling within stratified sample plots. The assessment team has checked all the parameters presented in the monitoring plan against the requirements of the methodology.

In this sense, the Monitoring Plan is further described all the issues of the MP are included. The following components are addressed in the monitoring plan (MP) for quantifying the carbon sequestered under the proposed REDD+ Project: Data and parameters, data maintenance and archiving, monitoring frequency, Standard operating procedure SOP, monitoring of delivery of VCUs to landowners, measurement and estimation of changes in carbon stock over time, quality assurance and quality control (QA/QC). Also, includes the operational and management structure to monitor actual GHG removals by sinks and any leakage generated by the proposed REDD+ project activity.

The MP complies with the requirement of VM0007, Version 1.5. The audit team checked the parameters, source of data, measurements procedures, monitoring frequency and QA/QC procedures. The requirements for the monitoring of carbon stock changes were correctly applied. The boundary and the forest management were defined following the methodology and specifically for the project conditions. The selected monitoring frequency of the parameters is consistent with the requirements of methodology.

Based on these descriptions and documental verifications, the DOE deems that the technical and organizational design proposed in the Monitoring Plan is adequate to ensure that removals resulting from the project can be reported ex post and verified. The monitoring plan presented complies with the requirement of the methodology VM0007, Version 1.5.

3.4 Non-Permanence Risk Analysis

The project proponent has been determined the risk factors through a qualitative analysis, following the guidance of the VCS AFOLU Non Permanence Risk Tool and providing enough evidence and documentation. ICONTEC evaluated the risk assessment undertaken by the project proponent and assessed all data, rationales, assumptions, justifications and documentation provided by the project proponent to support the non-permanence risk rating.

The project proponent considered three risk types: internal, external and natural. Internal risk factors related to: 1) Project management (class 1), 2) Financial viability (class 2), 3) Opportunity cost (Class 3), 4) Longevity of the project (class 4). External risk factors related to: 1) Land

ownership and access to resources / impacts (Class 5), 2) Community commitments (class 6), 3) Political risks (Class 7); and Natural risk factors related to: 1) Fires (Class 8), 2) Pests and diseases (Class 9), 3) Extreme weather (class 10), 4) Geological (class 11).

Below, it is explained the assessment of the non-permanence risk rating determined by the project participant and issues raised to them in this regard.

Table 11: Assessment of non-permanence risk rating

Risk factor	Risk	Risk rating	Risk factor and/or mitigation description	Corrective Actions/Clarifications
Internal Risks				
Project Management	(a) Species planted (where applicable) associated with more than 25% of the stocks on which GHG credits have previously been issued are not native or proven to be adapted to the same or similar agro-ecological zone(s) in which the project is located.	0	Not applicable. Is not a reforestation project. Tree planting of non-native species is not a project activity. The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(b) Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50% of stocks on which GHG credits have previously been issued.	0	The REDD+ project RIU-SM has not previously issued any GHG credit. The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(c) Management team does not include individuals with significant experience in all skills necessary to successfully undertake all project activities (ie,	0	In accordance with the evidence provided, management team of project includes professionals with significant experience in all necessary skills to successfully undertake all project activities. This issue was checked. The risk rating is justified.	No Corrective Actions Requests or Clarifications

	any area of required experience is not covered by at least one individual with at least 5 years experience in the area).			
	(d) Management team does not maintain a presence in the country or is located more than a day of travel from the project site, considering all parcels or polygons in the project area.	0	The administrative and technical offices of the REDD+ project RIU-SM are located less than 3 hours traveling from the project area. ACATISEMA has two offices in the project zone, one in Inirida and other in Cumaribo. MEDIAMOS has its office in Cali. The Co-director and the zonal coordinators live in communities, in the project area. The Project participant has people in the Project area. This was verified in site visit. The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(e) Mitigation: Management team includes individuals with significant experience Management team includes individuals with significant experience in AFOLU project design and implementation , carbon accounting and reporting (eg, individuals who have successfully managed projects through validation, verification and issuance of GHG credits) under the VCS Program or	0	The team of MEDIAMOS consists in a group of professionals with relevant experience in the development and implementation of forestry projects and with indigenous personal of ACATISEMA with knowledge of the forest management and their communities. The risk rating is justified.	No Corrective Actions Requests or Clarifications

	other approved GHG programs.			
	(f) Mitigation: Adaptive management plan in place	-2	The project has a management plan in place. The risk rating is justified.	Risk associated to Project Management, has not been properly addressed, as According to the standard. AFOLU non permanence risk tool, version 3, Adaptive management plans are those that identify, assess and create a mitigation plan for potential risks to the project, including those identified in the risk assessment, and any other obstacles to project implementation. They include a process for monitoring progress and documenting lessons learned or corrections that may be needed, and incorporating them into project decision-making in future monitoring periods. The onus is on the project proponent to demonstrate that such plans are in place, that such plans have considered the realm of potential risks and obstacles to the project, and that a system is in place for adapting to changing circumstances. Therefore, the

				sustainable management plan is different from the adaptive management plan. The document presented does not includes the risk identified in the risk analysis and/or the obstacles identified for the implementation of the project. The correspondent action request was delivered to the project owner in order to enrich the justifications of the risk analysis and such CARs were properly assessed. The internal risk was assessed taking into consideration that the projects seeks to preserve native flora and will not incur in the planting of plant species. In addition, ICONTEC reviewed the adaptive management plan and considers that the contents were according to the requirements of the Standard.
Financial Viability	(a) Project cash flow breakeven point is greater than 10 years from the current risk assessment	0	Not applicable	N/A
	(b) Project cash flow breakeven point is between 7 and up to less than 10 years from the current risk	0	Not applicable	N/A

	assessment			
	(c) Project cash flow breakeven point between 4 and up to less than 7 years from the current risk assessment	1	According to the project cash flow carried out by the project proponent, the breakeven point is reached greater than 4 and up to 7 years from the project start. The risk rating is justified.	ICONTEC carefully reviewed the cash flow and supporting documents provided by the proponent and as a result, delivered clarification request in order to verify that the supporting documentation was in place.
	(d) Project cash flow breakeven point is less than 4 years from the current risk assessment	0	The risk rating is justified.	Risk associated to "Financial Viability", points (c) and (g), have not been properly addressed, as the proponent needs to proof that has the necessary economic means to ensure that the project will reach the breakeven point before year 7 and after year 4. Carbon credits income is not secured, and therefore need to be accompanied by other sources of funds. Annex 2.1.1 does not proof that the project will reach this point between the year 4 and 7. The financial flow does not present information related to the incomes and outcomes per year but only the projections and the amount expended to the date. In conclusion, the information presented does not
	(e) Project has secured less than 15% of funding needed to cover the total cash out before the project reaches breakeven	0	The risk rating is justified.	
	(f) Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches breakeven	0	The risk rating is justified.	
	(g) Project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven	1	According the new analysis and evidence presented by the PP, the project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven point. The risk rating is justified.	

				support how and when the project will reach the breakeven point or how the project has already ensured between 40 and 80% of the funds needed.
	(h) Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven	0	Not applicable	N/A
	(i) Mitigation: Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven	0	Not applicable	N/A
Opportunity Cost	(a) NPV from the most profitable alternative land use activity is expected to be at least 100% more than that associated with project activities; or where baseline activities are subsistence-driven, net positive community impacts are not demonstrated	0	Not applicable	Risk associated to "Opportunity Costs", has not been properly addressed, as according to the methodology, when a risk factor does not apply to the project, the score shall be zero for such factor, therefore all sections need to be filled in.
	(b) NPV from the most profitable alternative land use activity is expected to be between 50% and up to100% more than from project activities	0	Not applicable	

	(c) NPV from the most profitable alternative land use activity is expected to be between 20% and up to 50% more than from project activities	0	Not applicable	
	(d) NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated	0	In the case of the project, the case (d) has been applied. As the majority of baseline activities over the length of the project crediting period are subsistence – driven, net positive community impacts are demonstrated. The risk rating is justified.	
	(e) NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity	0	Not applicable	
	(f) NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity	0	Not applicable	
	(g) Mitigation: Project proponent is a non-profit organization	0	ACATISEMA is a traditional association of town councils and indigenous authorities, non-profit; MEDIAMOS is a simplified joint stock company, profit. This issue was checked. The risk rating is justified.	No Corrective Actions Requests or Clarifications

	(h) Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period (see project longevity)	-2	According the information and evidence, the project is protected by a "legally binding commitment": ICONTEC team checked the agreement between ACATISEMA and MEDIAMOS which was ratified by Sentence of Tribunal of Villavicencio (Meta)" and by Decision of the Supreme Court of Justice, ensuring the continuity of management practices that protect carbon stocks credited to the entire length of the crediting period of the project (30 years). The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(i) Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over at least 100 years (see project longevity)	0	The binding commitment to continue management practices over the crediting period was also reviewed in order to verify that all community members were aware about the project and its life time. The risk rating is justified.	No Corrective Actions Requests or Clarifications
Project Longevity	(a) Without legal agreement or requirement to continue the management practice	18	The project has a life cycle of 30 years on Strategic Alliance ACATISEMA-MEDIAMOS. At the end of this period ACATISEMA can continue managing the project without the Strategic Alliance, considering its statutes and particularly its purpose, but without a legal agreement. The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(b) With legal agreement or requirement to continue the management practice	0	ICONTEC confirmed that there is a legal contractual agreement to maintain the management practice during the project life cycle of 30 years.	No Corrective Actions Requests or Clarifications

			The risk rating is justified.	
External Risks				
Land and resource tenure	(a) Ownership and resource access/use rights are held by same entity(s)	0	Not applicable	Risk associated to "External Risk", "Land and Resource Tenure", has not been properly addressed as the ownership rights belong to ACATISEMA while the benefits will be shared among ACATISEMA and MEDIAMOS
	(b) Ownership and resource access/use rights are held by different entity(s) (eg, land is government owned and the project proponent holds a lease or concession)	2	The ownership was clearly defined and justified by the proponent. ICONTEC reviewed all contracts established between ACATISEMA and MEDIAMOS and confirm that the land rights are clearly stated. The risk rating is justified.	
	(c) In more than 5% of the project area, there exist disputes over land tenure or ownership	0	Not applicable	
	(d) There exist disputes over access/use rights (or overlapping rights)	0	Not applicable	
	(e) WRC projects unable to demonstrate that potential upstream and sea impacts that could undermine issued credits in the next 10 years are irrelevant or expected to be insignificant, or that there is a plan in place for effectively mitigating such impacts	0	Not applicable	
	(f) Mitigation: Project area is protected by legally binding commitment (eg, a	-2	The project area is legally protected by the Constitution of Colombia (1991) and ACATISEMA Statutes, because it	No Corrective Actions Requests or Clarifications

	conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period		is an Indigenous Reserve. The risk rating is justified.	
	(g) Mitigation: Where disputes over land tenure, ownership or access/use rights exist, documented evidence is provided that projects have implemented activities to resolve the disputes or clarify overlapping claims	0	Not applicable. There is no dispute over land tenure or ownership. The indigenous reserve (RIU-SM) is the owner. The risk rating is justified.	No Corrective Actions Requests or Clarifications
Community Engagement	(a) Less than 50 percent of households living within the project area who are reliant on the project area, have been consulted	0	More than 98 percent of households living within the project area, who are reliant on the project area, were consulted. The documentation was checked and verified in the site visit. The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(b) Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted	0	Communities and actors involved and potentially affected by the project activities were effectively invited to participate in the complete social consultation. The documentation related to stakeholders consultation were provided to ICONTEC. Community engagement was assessed by executing interviews on field with the indigenous communities. The risk rating is justified.	No Corrective Actions Requests or Clarifications

	(c) Mitigation: The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area	-5	Indeed the project generates total positive impacts on social and economic aspects of the communities, who derive their livelihood from the productive activities performed in the region around of Project Area and Leakage Belt. The socio-economic potential impacts are documented and it was verified. The risk rating is justified.	No Corrective Actions Requests or Clarifications
Political Risk	(a) Governance score of less than -0.79	0	Not applicable	No Corrective Actions Requests or Clarifications
	(b) Governance score of -0.79 to less than -0.32	4	From the 5 governance indicators scoring, Colombia has an average score of 0.32 for the years 2011-2014. Political risk was evaluated through the review of documents and literature such as Governance score estimated for Colombia is -0.32 – worldwide governance indicators issued by the World Bank and the document REDD in Colombia issued by the REDD Desk. The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(c) Governance score of -0.32 to less than 0.19	0	Not applicable	N/A
	(d) Governance score of 0.19 to less than 0.82	0	Not applicable	N/A
	(e) Governance score of 0.82 or higher	0	Not applicable	N/A
	(f) Mitigation: Country implementing REDD+ Readiness or other activities such as:	-2	The Colombian government is an active member of the UNFCCC REDD+ and within the framework of the same has established a National REDD Strategy	No Corrective Actions Requests or Clarifications

	a) The country is receiving REDD+ Readiness funding from the FCPF, UN-REDD or other bilateral or multilateral donors b) The country is participating in the CCBA/CARE REDD+ Social and Environmental Standards Initiative c) The jurisdiction in which the project is located is participating in the Governors' Climate and Forest Taskforce d) The country has an established national FSC or PEFC standards body e) The country has an established DNA under the CDM and has at least one registered CDM A/R project		(ENREDD). In addition Colombia has established a designated national authority, and has several projects registered under the Clean Development Mechanism and REDD+. The risk rating is justified.	
Natural risk				
	(a) Fire (F)	1	The risk rating is justified.	Risk associated to "Natural Risk", point (a), shall be reviewed as there are indeed updated evidences that demonstrates that the risk associated to fires in the project area, have increased during the last years.

	(b) Pest and Disease Outbreaks (PD)	0	The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(c) Extreme Weather (W)	0	The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(d) Geological Risk (G)	0	The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(e) Other natural risk (ON1)	0	The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(f) Other natural risk (ON2)	0	The risk rating is justified.	No Corrective Actions Requests or Clarifications
	(g) Other natural risk (ON3)	0	The risk rating is justified.	No Corrective Actions Requests or Clarifications

The document and support for each risk factor applicable to the project were verified, including any relevant evidence. By reviewing, an assessment of the quality of documentation and data provided to support the risk score was realized, in terms of the auditing process.

The Risk rating resulting is the following: (a) Internal Risk 16; (b) External Risk (0) and Natural Risk (1) for a total of 17%. ICONTEC confirmed the adequate use of the documentation and support for the calculation, in consequence, the appropriateness of the risk rating. Considering this risk of 17%, the total buffer credits estimated for the total project to be put aside correspond to 20,173,974 tCO_{2e}.

According the information on File “monitoring.xlsx”, section “7.5 GHG Emission Reductions and Removals/VCUt”, the data resulting for the first verification period is equivalent to 10,712,890 tCO_{2e} (see table below). ICONTEC considers that the data provided to support the result is adequate and the risk score is appropriate.

Table 12: Total VCUs – First monitoring period (2013-2015)

Year (Monitoring period)	Total Net GHG emission reductions or removals adjusted to account for uncertainty (tCO_2e)	Buffer unplanned (tCO_2e)	Total Buffer (tCO_2e)	Total VCUs

Year (Monitoring period)	Total Net GHG emission reductions or removals adjusted to account for uncertainty (tCO_2e)	Buffer unplanned (tCO_2e)	Total Buffer (tCO_2e)	Total VCUs
2013	4.468.852	853.536	853.536	3.615.316
2014-2015	8,769,222	1.671.649	1.671.649	7.097.573
Total	**13,238,074**	**2.525.184**	**2.525.184**	**10.712.890**

3.5 Environmental Impact

As described on PD, the most notable conditions that may result from the development of the REDD+ project, are those related to the protection of native and endangered biodiversity. On the other hand, the impacts identified for the communities, include the improvement of the living conditions of indigenous communities, children and youth. Such impacts were already visible on field, as communities stated that once the project activities started they have had the opportunity to participate and propose the way in which they desire their territories should be managed

ICONTEC could confirm by reviewing the documentation, interviews with the community and the confirmation with the project proponent, that the project not has been intervened native ecosystems within the last 10 years to create GHG credits.

The description about environmental impact is in way to the characteristics of project and project area. Additionally, the assessment confirms that project´s benefit for biodiversity is positive.

3.6 Stakeholder Comments

The project proponent explains correctly the stakeholder's participation and present adequately the summary of the comments received (see Section 6 on PD).

According the evaluated information and meetings with the community, there is a general consensus in which, they believe the project will bring positive benefits for their territory and especially for the children and youth. All of them have been given access to the project documentation, agreements and updates; however only a few understood it due to the language and educational barriers (unable to read or speak Spanish) that commonly exists in indigenous communities. Stakeholder comments are set in section 6, table 87. Nevertheless, the proponent has designed promotional and educational material in local language to facilitate the understanding of the technical, social and economic implication that brings the execution of the project activity. ICONTEC was able to review such promotional information and could confirm that such material is easy to understand and includes all the important aspects of the project.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

In general, the project activity has been implemented as described in the PD. ICONTEC has reviewed the monitoring report *(*Section 7 on PD - Achieved GHG Emission Reductions and

Removal*)* and confirms by means of comparison with the information given in the registered PD, that the project information gathered during the site visit and the description of the implementation status of the project activity is in line with the applicable provisions of the project standard.

Different discrepancies were found throughout the validation and verification process related to the monitoring procedures executed to calculate the amount and size of plots, the frequency of monitoring, the staff in charge and the standard operation procedures to gather and analyze the different data and parameters available at verification. However all clarifications and corrective actions were adequately addressed as presented in section 3.0.

There are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology. Furthermore, the project has not received or sought any other form of environmental credit, and has not become eligible to do so since validation or verification, in addition, the project has not participate or been rejected by any other GHG program.

4.2 Accuracy of GHG Emission Reduction and Removal Calculations

The estimation of carbon stocks was based on field observations obtained from a randomly stratified sampling, in order to use allometric equations. The following parameters were measured: commercial height, total height and circumference. The allometric equation used by the proponent to estimate aboveground biomass in function of DBH in trees was eq12: ln(BA) = a + B1 ln(D). The carbon fraction used was 0.47 according to IPCC.

BA is the biomass of trees in kg

D is the average diameter measured at 1.3 m height from the ground from 10cm

a and **B1** are constant model

R^2 is the fit of the model

Independent variables: diameter (D). The values of the estimated parameters are:

Forest type	a	B1	R^2
bh-T	-1,544	2,37	0,932

The allometric equation was selected among other two, as it only required the diameter at breast height, reducing risks of uncertainty and measurement errors. As a result of the stratification process, the project area was divided into four strata, Helobiome, Peinobiome, Litobiome and Zonobiome. The total aboveground biomass and carbon equivalent was estimated by using a sampling error of 9.3% and a probability of 95%. Belowground biomass was calculating by multiplying the AGB for the root shot ratio R = 0.24. The project emissions were also calculated according to the equation 1 of the VCS module VMD0015:

$$\Delta C_P = \Sigma_{t=1}^{t^*} \Sigma_{i=1}^{M} (\Delta C_{P,DefPA,i,t} + \Delta C_{P,Deg,i,t} + \Delta C_{P,DistPA,i,t} + GHG_{P\text{-}E,i,t} - \Delta C_{P,Enh,i,t})$$

On the other hand, leakage emissions were calculated by using the equation 16 of the VMD0010 module LK-ASU:

$$\Delta C_{LK\text{-}AS,unplanned} = \Delta C_{LK\text{-}ASU\text{-}LB} + \Delta C_{LK\text{-}ASU\text{-}OLB} + GHG_{LK,E}$$

In addition, the estimated GHG emission reductions and removals were estimated by using the following equation:

$$NER_{REDD+} = NER_{REDD} + NGR_{ARR} + NER_{WRC}$$

Finally the verified carbon units were calculated by applying the following equation:

$$VCU_t = (Adjusted\_NER_{REDD+,t2} - Adjusted\_NER_{REDD+,t1}) - Buffer_{TOTAL}$$

Where:

Acronym	Value	Unit	Description	Source	Input to
VCU_t	Table 80	tCO_{2e}	Number of Verified Carbon Units at time $t = t_2 – t_1$		-
$Adjusted\_NER_{REDD,t2}$	Table 80	tCO_{2e}	Cumulative total net GHG emissions reductions at time t_2 adjusted to account for uncertainity		VM0007 Eq. 13
$Adjusted\_NER_{REDD,t1}$	Table 80	tCO_{2e}	Cumulative total net GHG emissions reductions at time t_1		VM0007 Eq. 13
$Buffer_{TOTAL}$	Table 80	tCO_{2e}	Total permanence risk buffer withholding		VM0007 Eq. 13
T	1, 2, …,30	year	1, 2, 3,…,t* time elapsed since the start of the REDD+ project activity	Project Proponent	VM0007 Eq. 13

All data parameters and calculations were assessed by ICONTEC at the proponent's headquarters, with the person in charge of processing the data in order to identify possible human errors. In conclusion, the spreadsheet formulae, conversions and aggregations are accurate and provide reliable results. ICONTEC was able to demonstrate that the equations, sources, assumptions, parameters and statistical procedures, meet the methodological and standard requirements. Additionally, ICONTEC assessed the total calculations for evaluate accuracy of the results and emission removals. In this sense, all data, conversion factors, formulas, and calculations were provided by the project proponent in spread sheet format to guarantee all calculations were accessible for review.

ICONTEC has checked whether the monitoring parameters related to the GHG removals in the project has been implemented in accordance with the monitoring plan contained in the project description- PD v7. The PD and MR have been checked for consistency. Also, the audit team conducted a full assessment of data collection and storage procedures to ensure all opportunities for error in transposition of data between data were minimized. Uncertainty was assessed as required. Moreover, the verification team reviewed the statistics parameters and the sampling

plan to confirm the accuracy of the precision reported by the project proponent.

Finally, all fixed parameters are in compliance with the applied methodology, PD and MR. The GHG monitoring system is included and integrated in the management system of the project and it could be evidenced and confirmed during site visit that GHG management system is completely implemented. MEDIAMOS SAS and ACATISEMA has implemented a management system including procedures related to forestry inventory, inventory calculation and maintenance, measure and data processing. All procedures are implemented and consider the GHG monitoring. During interview with the PP, procedures were provided and assessed. Interviews were also performed with consultants.

On the other hand, ICONTEC has been confirmed that field data collection applied the adequate methods and principles of forestry data collection. Collected data was handled appropriately, including a structured process for quality check. Analysis of collected data used appropriate formulas and parameters. The monitored data for required parameters have been verified by ICONTEC and have been found complete, reliable and consistent by checking the whole procedure for data aggregation.

In consequence, ICONTEC considers that the process of data collection, management, transfer, storage and reporting was carried out in compliance with the monitoring plan, the PD and the applied methodology, and it was reliable and transparent.

Agreeing to that, ICONTEC confirms that the GHG removals have been quantified correctly, in accordance with the project description version 7.0 and the applied methodology.

4.3 Quality of Evidence to Determine GHG Emission Reductions and Removals

A complete set of data for the specified monitoring period have been available, as per the project description and the methodology. The baseline emissions, project emissions and leakage were correctly calculated in accordance with the selected approved methodology.

In accordance, the evidence provided by the project proponent during the verification process, was sufficient, in both quantity and quality to support the determination of GHG emission removals reported by the project. Throughout the verification, ICONTEC confirmed the reliability of all evidence provided. The documentation that conform the evidence received from the project developer includes the documentation presented in table 10.

Table 13: Documentation related whit GHG emission reduction and removals

File	Document	Date of issue
PDD_RIU-SM_2016_09_v7	VCS Project Description. REDD + PROJECT RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)	v.01 (30/12/2015), v.02 (06/02/2016), v.03 (31/03/2016), v.04 (08/07/2016) , v.05 (25/08/2016) v.06 (19/09/2016) v.07 (30/05/2017)
Annex20_T-SIG	UNFCCC/CCNUCC TOOL for testing	19/09/2016

File	Document	Date of issue
	significance of GHG emissions in A/R CDM project activities (T-SIG). Version 01.	
Annex23.1_VCS_Non-Permanence Risk Report	*VCS TOOL T-BAR: AFOLU Non-Permanence Risk Tool, VCS Version 3.*	19/09/2016
Annex23.2_VCS Risk Report Calculation Tool	Risk Report Calculation Tool, v.3.0	08/07/2016
Annex10_VMD0007_estimation_changes_C	VCS MODULE VMD0007 - REDD Methodological Module: Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation (BL-UP), version 3.2, 3 may 2013 Sectoral scope 14	19/09/2016
Annex11_VMD0015_monitoring	VCS MODULE VMD0015 - REDD Methodological Module: Methods for monitoring of GHG emissions and removals (M-MON), version 2.1, 20 Nov 2012 sectoral scope 14	19/09/2016
Annex12_VMD0010_Leakage	VCS MODULE VMD0010 - REDD Methodological Module: Estimation of emissions from activity shifting for avoided unplanned deforestation (LK-ASU), version 1.1, 9 March 2015 sectoral scope 14	19/09/2016
Annex13_VMD0001_carbon_pools	VCS MODULE VMD0001 - REDD Methodological Module: Estimation of carbon stocks in the above- and below ground biomass in live tree and non-tree pools (CP-AB), version 1.1, 11 October 2013 Sectoral Scope 14	19/09/2016
Annex14_VMD0004_soil_carbon	VCS MODULE VMD0004 - REDD Methodological Module: Estimation of stocks in the soil organic carbon pool (CP-S), version 1.0. Sectoral Scope 14	19/09/2016
Annex15_VMD0016_stratification	VCS MODULE VMD0016 - REDD Methodological Module: Methods for stratification of the project area (X-STR), version 1.1, 9 March 2015 Sectoral Scope 14	19/09/2016
Annex16_VMD0017_uncertainty	VCS MODULE VMD0017 - REDD Methodological Module: Estimation of uncertainty for REDD+ project activities (X-UNC), version 2.1, 9 March 2015 Sectoral Scope 14	19/09/2016

File	Document	Date of issue
Annex9_VM0007_methodology_framework	VCS REDD+ METHODOLOGY FRAMEWORK (REDD-MF), version 1.5, 9 March 2015	19/09/2016
Annex19_Estimat_C_stocks_biomass	ANNEX 19 - ESTIMATION OF CARBON IN THE ABOVE AND BELOWGROUND BIOMASS IN LIVE TREES	05/04/2016
Annex25_implement_status	ANNEX 25- IMPLEMENTATION STATUS	25/08/2016
census_information, contabiliz_CO2_Eq24; FOM; land-uses_weights; monitoring; national_forests; plot_study_fustales; plot_study_regeneracion; soil_analysis; spatial_model_results; transition_changes	The estimated GHG removals (Calculation tables_Annex VM0007) and all calculation sheets provided by the proponent	Various
Annex4.1_Management Plan for Sustainable Land and Forest, Annex4.2_sectoral_land_management_plan, Annex4.3_three-year plan	ANNEX 4- SUSTAINABLE MANAGEMENT PLAN FOR LAND AND FOREST	05/04/2016
BData_Geo_REDDMataven,REDD_RIU-SMkml_MapToKML	Annex17_GIS	19/09/2016
Note 1: All the documents prepared by Asociación de Cabildos y Autoridades Tradicionales Indígenas de la Selva de Matavén – ACATISEMA and MEDIAMOS F&M S.A.S. In some cases, this table references only the final version. However in the validation and verification process, the Project Proponent elaborated various versions of the documents. Note 2: Some documents have annex, which has been evaluated to.		

All sources of information in the annexes of the PD were carefully reviewed in order to verify the appropriateness and quality of the evidence. ICONTEC was able to verify that the sources were carefully selected. The information flow for data handling was adequately formulated and evaluated in field. The project description specifies the frequency of the monitoring and it includes the list of the equipment and the procedures used for the calibration of equipment's for measuring.

The proponent has established a Quality Control procedure in order to follow up the status of the information, including aggregation, recording and final transposition into the monitoring report (Section 7 on PD - Achieved GHG Emission Reductions and Removals). In conclusion, ICONTEC was able to probe the quality of the evidences used to determine the GHG reductions and removals.

All aspects related to direct and indirect emissions, including project emission parameters, baseline emission parameters, leakage, assumptions, appropriate emission factor, and also the removals claimed were covered during the verification. ICONTEC verified the correct application of the formulae according with the methodology and tools, and the data sources for each parameter and the application of default values.

In conclusion, ICONTEC can confirm that:

a) The data used for determination of the emission reductions are available and monitored in accordance with the monitoring plan and the methodology VM0007 Version 1.5.

b) The data used in the emission removals calculation of this monitoring period have been verified and found consistent with those in the registered PD.

c) The appropriate methods and formulae for calculating baseline emissions, project emissions and leakages have been followed in accordance with the registered PD and the methodology.

d) The assumptions, emission factors and default values applied in the MR and the calculations are justified.

5 VALIDATION AND VERIFICATION CONCLUSION

ICONTEC performed the validation and verification process of the project: "REDD+ Project Resguardo Indígena Unificado – Selva de Matavén (REDD+ RIU-SM)". The validation and verification was performed on the basis of the VCS Agriculture, Forestry and Other Land Use (AFOLU) Requirements, 8 October 2013, v3.4 and VCS Standard, 25 March 2015, Version 3.5.

The review of the Project Description and the subsequent follow up interviews has provided ICONTEC with sufficient evidence to determine the fulfillment of the stated criteria. The project correctly applies the following methodology: VM0007 REDD Methodology Framework (REDD-MF Version 1.5, 9 March 2015).

The REDD+ Project aims to develop a participatory process to achieve the establishment of an integrated management system of forests and lands of the reserve, to ensure its sustainability and to mitigate threats of its conservation, particularly avoiding deforestation through the implementation of a REDD+ Project (Reducing Emissions from Deforestation and Forest Degradation+ conserving carbon stocks, sustainable management of forests and enhancement of forest reserves in developing countries) that allows providing compensation payments for ecosystem services.

The project starting date is 01/01/2013, which corresponds to the implementation of the Plan of lands where these are to reduce deforestation and the consequently generation of greenhouse gases removals. The total emission reductions from the project are estimated to be on the average of 3,622,352 tCO_{2e} per year over the project crediting period (30 years). The Estimated net GHG emission reductions or removals (tCO_{2e}) are 108.670.562. The project discount by efficiency factor an amount of removals (between 5 and 10%, by year), in consequence, the total VCUs adjusted to account for uncertainty are 83,578,228 $tCO_{2e.}$ The emission reduction forecast has been checked and it is deemed likely that the stated amount is achieved because the

underlying assumptions do not change.

In summary, it is ICONTEC's opinion that the project "REDD+ Project Resguardo Indígena Unificado–Selva de Matavén (REDD+ RIU-SM)", as described in the Project Description (version 07.0, 30/05/2017), meets all relevant AFOLU VCS requirements. ICONTEC thus requests the registration of the project as a VCS project activity.

The verification was performed based on the requirements set by the VCS Program and relevant guidance provided by VCS Standard. ICONTEC considers that the project's GHG emissions removals reported in the Monitoring Report (Section 7 on PD - Achieved GHG Emission Reductions and Removals), are fairly stated. ICONTEC confirms that the project is implemented as described in the validated and registered PD. The forestry systems, essentials for generating emission removals are established and managed appropriately. The monitoring system is in place and the project is generating GHG emission removals as an AFOLU project.

ICONTEC received the information and asked for explanations we deemed necessary to provide enough evidence that the amount of GHG emission and the calculation of the GHG emission removals, based on the Monitoring Report, are fairly stated for the reporting period.

ICONTEC's examination process includes test-based assessments of all evidence relevant to the amounts and disclosures of a project's GHG removals and the calculations of such removals for the reporting period. After review of all project information, procedures, calculations, supporting documentation and selected site visits, ICONTEC confirms that the monitoring are accurate and consistent with all aforementioned VCS criteria, the validated PD, and the applied methodology.

ICONTEC can confirm that objective, scope and criteria, level of assurance, project description, monitoring report and project documentation is consistent to the VCS Standard, as documented in this report are complete. ICONTEC concludes without any qualifications or limiting conditions that the GHG emissions removals are calculated without material misstatements. Our opinion applies to the project's GHG emissions and the resulting GHG emissions removals reported and related to the validated and registered baseline, as well as the monitoring plan and its associated documents.

Verification period: 01-01-2013 to 31-12-2013 and 01-01-2014 to 31-12-2015

Considering tables 124 and 126 the PD (Section 7 on PD - Achieved GHG Emission Reductions and Removals), verified GHG emission reductions and removals in the above verification period after subtracting buffer are:

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

Year (Monitoring period)	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2013	5,151,681	130,884	551,946	4,468,852

Year (Monitoring period)	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2014-2015	10,233,184	399,956	1,064,006	8,769,222
Total	15,384,865	530,840	1,615,952	13,238,074
Total VCUs (2013, 2014-2015)				10,712,890

6 APPENDIXES

6.1 APPENDIX A: VALIDATION AND VERIFICATION PROTOCOL

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
Clarification Request CL1 Project proponent does not present information that justifies how the project will reduce deforestation produced by the installation of conucos and fires. During the site visit, we were able to identify massive burnings and conucos, located close to the forest areas. Please justify how the project will avoid deforestation and include these two factors into the baseline and additionally analysis	VM0007, Version 1.5. General Requirements. Section 1.5. Project Information	The conucos (in Spanish) are established making deforestation and burning (Annex 6). The vast majority of conucos were located in the leakage belt (see Map 12 of PA and Map 18 of LB) and, of course, none within PA, because this, according to the rules, must be full coverage woodland; some conucos are located beyond the LB. The project aims that the deforestation does not done in PA and its agents are located in LB or in other areas other than PA, because the activities of the management plan and forest land will be made in the LB. In addition, the 6 activities of products 1 and 2 (section 1.8 PD) seek precisely reduce deforestation both the PA and the LB, in particular, minimizing	The project documentation does not states that the FAPUS are going to be established within the Conucos. In addition, we were able to observe conucos and fires within the project area (outside the leakage belt) and also bordering the forest area. Therefore the Project proponent does not present information that justifies how the project will reduce deforestation produced by the installation of conucos and fires **open**	Check attached document "CL1.docx" In section 1.1, Product 2, Activity 2.1 and in section 1.8 Description of the Project Activity was added a paragraph of Annex 4.1 "Sustainable management plan for land and forest" that explains: "Strategic Element 4: Implement actions for food security of communities in Heterogeneous Agricultural Areas (HAA) y Grasslands (known in the Indigenous Reservation as "conucos") in areas of Savannah and in some areas of natural regeneration. These shares can be agro-forestry and pasture systems, which provide food (plant and animal) and wood products from plantations with native species in combination with agricultural	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
		installation conucos. In particular, the Activity 2.1 of the project to establish FAPUS, on conucos and natural grasslands, prevents actors from entering to PA and reduce installation on LB. FAPUS is precisely for this purpose. Both the installation of conucos like fire are factors that are considered in the baseline (Section 2.4) as this scenario includes the conditions in the manufacturing area before of starting the project, which is compared with the scenario "With project "which you can prove additionally of project.		crops or livestock systems. These systems can be a source of small timber for building houses, fences, barns and other facilities that are required by the RIU-SM, so that they can replace those from secondary forests and ensure that these forests can be transformed to primary forests."			
Clarification Request CL2 During the site visit, indigenous peoples mentioned that the project will promote the construction of a university inside the project area, in addition to the execution of educational		The training of the activity of Product 2 (A2.2) (educational program) is essential to organize and develop an indigenous university in which will form to indigenous who administered and	The information added, does not includes specific information about how the costs of the creation of the university will be covered and how this	The recommendation of the audit to remove it of the Project activities and immediately to inform communities about this change is taken into account, giving the relevant explanations. When the sale of VCUs and corresponding	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
programs, as part of the project activities; however, this information is not present along the documentation. Please explain such statements and justify how these activities will contribute to the reduction of deforestation		implemented the project activities. It is intended that in the same place students acquire the skills to manage the natural resources of the RIU-SM. The design and implementation of the project will be the practical basis for the design of university academic programs and the groups of MEDIAMOS and ACATISEMA will be the basis of future teachers and leaders of this university. These paragraphs were added at the end of the description of the activity A2.2 PD (Section 1.8)	activity will contribute to reduce the deforestation in the project area. If the costs cannot be fully assumed by the proponent, consider remove this activity from the project activities, and inform the communities about this change **Open**	revenues have consolidated, the issue of University creation will be considered. In the attached document "CL2.pdf" this communication is included.			
Clarification Request CL3 Page 1 has been copied and pasted from the original methodology: AFOLU Non-permanence risk tools. The Project proponent shall include the sources and scope of the Project itself.	VM0007, Version 1.5 T-BAR	Sources and scope of the references in this Annex (T-BAR) is presented in Annex 23 of the draft). Excel also page of the respective load (Annex23_T-BAR_table.xls) is included.	Project proponent does not present an answer according to the clarification Request. Please check English translation. Page 1 still appears to be copied and paste	- The page 1 of Annex 23 of PD (document that develops the T-BAR tool aspects) has been developed taking into account the specific conditions of the project (source and scope). - The document about risk analysis, Annex 23 (Non	Refer to CAR 31 **Open**	The information on page 1 already had been adjusted: Project proponent included the sources and scope of the REDD+ Project RIU-SM. This information	The proponent has properly addressed the Clarification **Closed**

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
			directly from the methodology **Open**	permanence risks) for REDD+ Project RIU SM – VCS Tool BAR, has been depth revised, adjusted and supplemented, specifying the evidenced documentation. The corresponding justification to each risk factor also was carefully reviewed. Similarly, the English translation has been completely revised and adjusted.		already is not copied and pasted from the original methodology: AFOLU Non-permanence risk tool.	
Clarification Request CL4 Typically, citations for sources should include: the report or paper title, publisher, page numbers, publication date etc. (or a detailed web address). If web-based reports are cited, hardcopies should be included as annexes in the PD if there is any likelihood that such reports may not be permanently available	VMD007, Version 1.5. General Requirements. All documents	Appointments for bibliographic references are reviewed in detail. However, sometimes the documents do not include all the information required in each event related to the "Editor".	It is necessary to include, almost, the available information. **Open**	Secondary information was referenced on the best possible way: titles, author(s) and editor-editorial or publisher (many scientific texts or studies -researches- are published by public or private institutions or organizations, some have specific authors and otherwise the same entity is taken as author), number of pages (in case of texts the total number of pages is placed, in another type of information is not possible to determine this data: cartographic data, satellite imagery, DANE data in tables	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				spreadsheet, data in web pages, etc.), date (only a few references have not available this data), URL (when it comes to information available on a website). The references were presented in APA format standards at the end of PD. A series of digital documents (folder "3_docs_references") that corresponds to many of the registered references in the PDD are presented. Naturally there are references that correspond to written texts that are not available in digital format and that are held by the proponent (ACATISEMA and MEDIAMOS) to consult			
Clarification Request CL5 Information provided in section 5, is the same that the one provided in section 5.1. Avoid copy and paste directly from the standard in this section	VMD0016-X.STR Section 5	It was not identify clearly the information "copy and paste" between Sections 5 and 5.1. Section 5 is a brief introduction to the chapter, and is based on what it says VMD0016 (this part was copied from the standard). The subsections	Sections do not need to be copied and pasted form the methodologies. The modified paragraph of section 5.1 is in Spanish **Open**	Annex 15 of PD corresponding to Module X-STR VMD0016 was reviewed, adjusted and only the pertinent information stayed.	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
		of Part 5 develop aspects calling for the standard.					
Clarification Request CL6 There is no need to copy and paste directly from the module. If the section does not apply, the project proponent should briefly explain why	VMD0017 X-UNC Section 5.2	Were included all clarifications on the why not apply certain aspects of the standard in the corresponding document.	Only leave the sections that apply **Open**	Annex 16 of PD corresponding to Module X-UNC VMD0017 was reviewed, adjusted and only the pertinent information stayed.	Proponent has properly addressed the Clarification **Closed**		
Clarification Request CL7 Tables presented as part of the data at parameters at validation are incomplete and do not follow the format of the tables proposed in the methodology	VM0007, Version 1.5 Section 9. Monitoring	All tables were reviewed and adjusted according to each standard.	Tables present are still incomplete **Open**	Data tables and validation and verification parameters in section 4.1 of PD were revised and adjusted. The adjustments applied to data and parameters available to validation and verification also were done to Annexes 9, 10, 11, 12, 13, 14, 15 and 16 of PD.	Proponent has properly addressed the Clarification **Closed**		
Clarification Request CL8 Section 5.3 "Establishment of a buffer zone" is incomplete or the project proponent does not explain why it does not apply.	VMD0016-X.STR	According to the standard VMD0007 (Annex 10) is established buffer zone, or leak belt. In the section 1.1.3 of this annex is giving the explanation and definition of the belt of leaks. The same text has been placed in section 5.3	Explain more detailed why the buffer zone does not apply for this section **Open**	VCS Module VMD0016 (X-STR) says: "5.6 Establishment of a Buffer Zone: Under the applicability condition of this methodology, the project boundary must be designed such that the negative effect of drainage activities that occur outside the	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
		of Annex 15. VMD0016.		project area on the project GHG benefits are minimized (e.g., enhanced drainage, groundwater extraction, and changing water supply). This can be achieved either by an appropriate design (e.g., by establishing an impermeable dam) or by a buffer zone within the project boundary. This buffer zone, if employed, must be mapped. The buffer zone must be determined on the basis of quantitative hydrological modeling, literature references or expert judgment. Procedures outlined under 1 – 4 above also apply to the buffer zone. Alternatively, the buffer zone can conservatively be omitted from accounting. Procedures for buffer zones to avoid ecological leakage are provided in module LK-ECO" In this sense, the REDD+ project RIU-SM does not develop activities related with "drainage" (any drainage is improved, soil water is not			

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				extracted and any change is made to the water supply), therefore a "buffer zone" is not required, modeled by hydrological quantification, bibliographic reference or expert opinion. Besides, this Module establishes that the buffer zone can conservatively be omitted from accounting. The REDD+ project RIU-SM does not correspond to a WRC project (Wetlands Restoration and Conservation), therefore does not apply Module LK-ECO. In Annex 15 of PD, document that develop the aspects of VMD0016 VCS Module (X-STR) includes this clarification.			
Clarification Request CL9 R factor, posted for the quantification of belowground biomass, needs to be explained	VMD0017 X-UNC Page 9	In Annex 13, VMD0001, section 6.1 page 30, an explanation is given factor R. This explanation is also reproduced in Annex 16, VMD0017 pages 9 and 10.	R factor could not be found in the Annex 13 as stated by the proponent. **Open**	Information about "Root to shoot ratio (R)=0.24 is provided in Annex 13 of PD (VCS Module CP-AB – VMD0001), section 5.2.1. In Annex 16 of PD (VCS Module X-UNC – VMD0017), this information is in section 5.1.1. In the section 4.1.1 of PD, in	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				data and parameters of VMD0001 also was included the information about **R**.			
Corrective Action Request CAR1 The mentioned document "Plan for sustainable land management" does not include REDD as part of the objectives and/or activities of the project. The project proponent should provide information that justifies that the REDD project was seriously considered before the project start date	VM0007, Version 1.5. General Requirements. Section 1.5. Project Information	The Sustainable Land Management Plan does not explicitly included REDD+ as part of the objectives and activities of the project, but the product 3 and the activities A3.1 and A3.2 in PDD Section 1.1 make explicit reference to REDD+ Project. The Sustainable Land Management Plan on its strategies refers, among others, to the Project Area and the Leakage Belt as substantial parts of the project. However, the Sustainable Land Management Plan (Annex 4) was included at the beginning of the same objective and strategies were relocated for this purpose.	The project proponent should provide information that justifies that the REDD project was seriously considered before the project start date. **Open**	In the section 1.5.1, the information that justify that the REDD+ project RIU-SM was seriously considered before the project initiation date (January 1st, 2013) is presented. The REDD+ project was considered in 18 events presented in annexes of PD. In them are presented the target, date, place, event attendees and activities. All these events were conducted between July 6th, 2012 and December 4th, 2012.	Proponent has properly addressed the Clarification **Closed**		
Corrective Action Request CAR2 Provide a letter or	VM0007, Versio	On page 23 of the PD, regarding to Crediting Period of Project (Section	Provide location of the original communication	The referenced letter in section "1.6 Project crediting period" was already added	Annex 2.1.13 does not includes the	in email dated May 23rd 2016 was indicated to us that	The proponent has properly addressed the

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
statement in which communities are aware about the project lifetime and crediting period (30 years)	n 1.5. General Requirements. Section 1.6. Project Information	1.6) is included a communication in which communities are aware about the project lifetime and crediting period (30 years).	**Open**	as Annex 2.1.13 of PD	information requested. **Open**	Annex 2.1.13 does not exist. In email dated April 6th 2016 was indicated that new version of PD is in shared folder "PDD RIU-SM v3". In this folder the Annex 2.1.13 exists. In any case, in the new version in the shared folder "PDD RIU-SM v4" also Annex 2.1.13 is included.	Clarification **Closed**
Corrective Action Request CAR3 There is no evidence related to the conditions prior to the project initiation. Information provided accounts for years after the project start date.	VM0007, Version 1.5. Section 1.10	This is a section that was reviewed and adjustmented comprehensive and accurate were made in the PD, and in which special attention to present all necessary quotations and references. See his amended text (Section 1.10, pages 48-102).	There is still no evidence related to the conditions prior to the project initiation. Information provided accounts for years after the project start date. **Open**	Check attached document "CAR04.docx" The section 1.10 was reviewed and adjusted, showing that this information corresponds to years before project initiation.	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
Corrective Action Request CAR4 There must be detailed information related to the field work executed to estimate carbon stocks before deforestation for stratum	VM0007, Version 1.5 Section 3. Quantification of GHG reductions and removals. Page 100	In the section 3.1.2 (page 165-170): Estimation of Carbon Stocks before deforestation for stratum, it presents the detailed information related to field work to estimate carbon stocks.	There is not section 3.1.2 in the PDD document. **Open**	The problem of the nomenclatures was corrected; so that the information about the "Estimation of Carbon Stocks before deforestation for stratum" is located in Section 3.1.2 of PD. In section 3.1.2 "Estimation of Carbon Stocks before deforestation for stratum", detailed information was included related to the field work implemented to estimate carbon stocks before deforestation for stratum.	Proponent has properly addressed the Clarification **Closed**		
Corrective Action Request CAR5 The monitoring plan presented in the PD does not follows the requirements of the methodology as it does not includes information related to: Monitoring of project implementation • Monitoring of actual carbon stock changes and greenhouse gas emissions	VM0007, Version 1.5 Section 9. Monitoring	This section PD 4 was also reviewed in depth in response to the approach of the audit. It was complemented by the monitoring report of the year 2013 to 2015 is presented in conjunction with the PD. In Section 4.1 is presented 88 data and parameters that are monitored, 36 in the validation stage and 52 in	Information provided is located in section 4.6 and not in section 4.1 Execute a language review for this section as most statements could not be understood In addition, the monitoring plan,	- The problem of the nomenclatures was corrected; so that the information about the monitoring plan is located in Section 4.2 of PD "Monitoring Plan". - This section was revised and adjusted, following the requirements of the methodology, including information related to the monitoring of project implementation and	The amount of plots, shall be calculated according to the equations developed by IDEAM if following IDEAM's protocol. The document	In PD, Section 3.1.2.1, an explanation about the application of equations indicated in IDEAM's Protocol to calculate the amount of plots to estimate aboveground tree biomass was included. In PD, Section	The proponent has properly addressed the Clarification **Closed**

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
• Monitoring of leakage carbon stock changes and greenhouse gas emissions • Estimation of ex-post net carbon stock changes and greenhouse gas emissions. . monitoring of leakages Technical description of the monitoring task. b. Data to be collected. The list of data and parameters to be collected must be given in PD. c. Overview of data collection procedures. d. Quality control and quality assurance procedure The project proponent should provide information related to the calculation of number of plots and their size in order to ensure accuracy of the data provided in the monitoring plan. The mentioned document "logical structure! does not follow the parameters exposed for the monitoring		the verification stage, corresponding to each of the modules and which can be seen in Table 82. For each parameter all requirements of the standard are discussed, depending on the module, for example, units of measure, description, source data, equations, justification, purpose of the data, etc. These parameters some refer to monitoring changes in carbon stocks and emissions of greenhouse gases, as well as the monitoring of changes due to leakage and the estimated net changes in carbon stocks and the emission of gases. In section 4.2 the technical description of the tasks of monitoring is presented, relating their organizational structure, systems for quality control, data collection,	must include the justification for the size and amount of plots established on field **open**	technical description of the tasks of monitoring, as well as information and justification on the size and number of plots established in the field to ensure the accuracy of the data provided in the monitoring plan. - The translation in English was careful reviewed and adjusted, hoping that all sentences are best understood.	does not present evidences about the use of the equations developed by the protocol, but instead states that the protocol recommends to set at least 20 plots for that kind of forest. Such statement has not been found in the requirement. Please refer the exact location of such statement or the location of the procedures (including equations) used to	4.2.1.2 "Stages or processes of the information management" (Monitoring Plan), Sub-step 2.3 "Monitoring of emissions in the project scenario", this explanation about the application of equations was included. In Annex 13 of PD, Section 5.1.1 - "Step 1: Determine the tree dimensions", this explanation also was included.	

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
analysis expressed before		processing and reporting them, ending with the internal audit. In the document Monitoring Report for the period 2013-2015, again describes the procedure for monitoring the implementation of the PA and LB according to the processing of satellite images and points of field monitored, the same as on estimation of carbon stock and its changes, as well as on emissions of greenhouse gases related; details of the selection of satellite images and processing are given. Results of the deforestation are presented in each period 2013 and 2014-2015 by biome, in the PA and the LB; the proportion of deforested areas engaged in Agricultural Areas heterogeneous, grasses			quantify the amount of plots **Open**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
		and vegetation regeneration, ending the quantification of reductions in greenhouse gases (see Monitoring Report). Concerning calculations of the number of plots and your size to ensure the accuracy of the data to be provided in the monitoring plan have already been presented in the CAR7. In the table of logical structure, of course, they were not presented explicitly the analysis parameters of monitoring, but if done a detailed analysis of each indicator of table find that all the parameters are used in the validation and the certification. For example, the second indicator of development that said that you for the year 2018 the deforestation and forest degradation in the RIU-SM has been					

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
		avoided in at least 90% compared with the deforestation in the period 2001-2011, will require of parameters of the list. It is not practical put all this on the table.					
Corrective Action Request CAR6 There is no evidence about the stakeholder's comments. The project proponent shall review the documents presented as supporting documentation in order to resume the comments of the stakeholders provided on each socialization and workshops performed as part of the project implementation and display them in this section	VM0007, Version 1.5 Section 6. Stakeholder comments.	Section 6 was also revised and supplemented with a summary of the stakeholder comments.	This section should summarize the comments of the stakeholders presented during the local consultations. Include the date of the consultation and explain how you evaluated stakeholders concerns and opinions. Include positive and negative comments about the project. **open**	In section 6.2 of PD were presented: - Table of events implemented in local consultations, with summaries of positive and negative comments, organized by categories of actors; in it, the Annex of PD for each event is indicated, with date and place. - The methodology of how the concerns and opinions were evaluated. In section 6.3 of PD was presented a summary of stakeholders comments:	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
Corrective Action Request CAR7 Section data and parameters available at validation is incomplete. In addition, the project shall provide information of data and parameters available at verification	VM0007, Version 1.5 Page 168	A further explanation for this "CAR" is given in CAR8, CAR9 and CAR10 submitted previously.	Information provided by the proponent could not be found either in the PDD, or in the template for VM0007, at least not in the mentioned pages. **open**	In Section 4.1 of PD, information about data and available parameters to validation and verification are presented. It was revised, completed and adjusted. The adjustments applied to data and available parameters to validation and verification also were done in Annexes 9, 10, 11, 12, 13, 14, 15 and 16 of PD.	Proponent has properly addressed the Clarification **Closed**		
Corrective Action Request CAR8 Explanation Provided in relation to the application of the equation 1, should be extended, and must include the sections of the module or methodology that allows this exception	VMD0015 version 2.1 Page 8	On page 8 of Annex 11 VMD0015 has introduced an explanatory table on the implementation of Equation 1.	Information included in the PDD, could not been understood. Review translation. **open**	In section 3.2 of PD a text change was done to clarify the application of Equation 1 to estimate net emissions of greenhouse gases within the project area and under the project scenario. The attached document “CAR17.docx” (of these responses to the findings) clarifies that the results presented in Section 3.2 of the PD, tables 78, 79 and 80: are from Appendix 9 of PDD (document based on the VCS REDD-MF	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				VM0007), table 6, which in turn comes from Annex 11 of the PDD (document based on Module VCS VMD0015), table 1:			
Corrective Action Request CAR9 Monitoring start date and responsible staff should be provided in the monitoring section	VMD0015 version 2.1	The date of the initiation of appropriate monitoring to 2013 occurred in January 2014 and for the period 2014 - 2015 was in January and February 2016. The staff responsible for this monitoring was presented in the CAR 9. These data were presented in the Monitoring Report.	Information provided could not been understood. Review translation. **Open**	The date of monitor initiation and information about the responsible group is presented in section 4.2 PD "Monitoring Plan". Also, resumes of staff were included in Annex 24 of PD.	Proponent has properly addressed the Clarification **Closed**		
Corrective Action Request CAR10 According To the explanation provided in section 4 paragraph 1: • Baseline agents of deforestation are indigenes and colonist (either residents in the reference region or immigrants) without any right to deforest the area (as it has been granted for wood logging" It is understood	VMD007 BL-UP Section 4	Paragraph 1 of Section 4 says: "Baseline agents of deforestation are indigenes and colonist (either residents in the reference region or immigrants) without any right to deforest the area (as it has been granted for wood logging). Based on historical pattern, these agents will clear the land for areas agriculture heterogenic (1,5% en	If exist information that supports that the area has been GRANTED for logging, it means that there are specific plans to harvest the forest area, and therefore the deforestation has been planned. Please review the translation and correct such	Check attached document "CAR22.docx" In section 2.2 of PD (second table BL-UP) and in Annex 10 of PD, section 4, were done respective adjusts.	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
that the deforestation was planned as it has been granted for logging. In such case, the project shall adopt the procedures and methodologies.		2011), Pastures (3,4% en 2011); in all cases, at a subsistence or small-scale". At no time is planned deforestation and therefore is not applicable to the project to adopt procedures and methodologies for planned deforestation. This CAR is not applicable to the project.	statement. **Open**				
Corrective Action Request CAR11 The proponent shall provide documents, shapes or other sources of information that justifies that the project area was covered by forest before the project start date	VMD007 BL-UP Page 28	It is preparing a package of geographic data that will be provided to the auditors. It is enclosed in the package of geographic data (Landsat satellite images) at the beginning of the project for corroboration of hedges.	The proponent shall provide documents, shapes or other sources of information that justifies that the project area was covered by forest before the project start date **open**	Annex 17 of PD is complemented with a Geographic Database shape file; a table of Landsat satellite images used to define the baseline is detailed in Annex 10 of PD, Table 16 (these files can be downloaded free from Glovis portal "http://glovis.usgs.gov/"; due to the size and weight of these files is not suitable send them by email). Alternatively if Audit considers appropriate, we can send these satellite imagery raster files.	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
Corrective Action Request CAR12 Project description must include the project size	VM0007, Version 1.5 Page 9	This information already is included in section 1.7	Information provided could not be found please specify the page **Open**	This information is included in the PD, in Section 1.1, page 17 of PD: **Project Size** The following considerations are taking account: - Unified Indigenous Reservation – Mataven Jungle (RIU-SM) has an area of 1,856,836 hectares. - Unified Indigenous Reservation – Mataven Jungle (RIU-SM) has a forest area of 1,477,115 hectares (79.6% of RIU-SM is forest). 1,233,251 hectares are primary forests, 232,536 hectares are flooded primary forests and 11,329 hectares are secondary forests. - The Region Reference to project deforestation rate (RRD) has an area of 1,444,805 hectares. - The Project Area (PA) has an area of 1,150,212 hectares. - The Leakage Belt (LB) has an area of 486,211	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				hectares. - The Region Reference to project the location of deforestation (RRL) has an area of 2,028,439 hectares, of which 1,636,423 hectares are forests and 392,016 hectares are not forests.			
Corrective Action Request CAR13 The Project documentation does not include the Excel sheet of the T-BAR tool, for the calculation of the risk assessment. In addition, the presented document does not include sources and justification of information.	VM0007, Version 1.5 T-BAR	The Project documentation already includes the Excel sheet of the T-BAR tool (Annex 23, file "Annex23_T-BAR_table.xlsx")	Refer to the exact location of the risk assessment document. In addition, the review and justify all the information presented. Take into consideration that the proponent lives far from the project area and demonstrate that the project has the financial means to ensure a low risk. **Open**	- The exact location of Excel sheet of the T-BAR Tool, for calculation of the risk assessment is Annex 23 of PD, file "Annex23_T-BAR_table.xlsx. - As it is indicated in the CL4, all information presented has been reviewed and justified. - It has been taken into consideration that in the Project Proponent that is the ACATISEMA-MEDIAMOS Alliance, every indigenous of the steering group of ACATISEMA live in the communities of the indigenous reservation and, of course, members of	Risk associated to "Internal Riks"- "Project Management", point (f), has not been properly addressed, as According to the standard. AFOLU non permanence risk tool, version 3, Adaptive management plans are those that identify, assess and	In Project Document (PD) the section 1.8.1 "Assumptions, Risks, Mitigation Measures and Monitoring Actions" was added. In this section, an accepted methodology (ITTO) was applied to identify the potential risks to the project (including those corresponding in the "VCS TOOL T-BAR: AFOLU Non-Permanence Risk	**Closed**

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				the group of MEDIAMOS, although live far away of the Project Area. The travel from Cali is done in less than 3 hours by air, both to Cumaribo as to Inírida (Annex 23 of PD, literal d, table 1 Project Management). - The evidences required to demonstrate that the project has the financial means to ensure low risk have been clarified and presented (Annex 23 of PD, table 2, financial viability). Since January 2013, when the project started up, until February 2016, have made the necessary financial investments. In 2016 will start the expected sales of VCUs, so that the financial means will have insured through this way, until the end of the project. In three years (2016, 2017 and 2018) will have economic returns of the investments done in the first three years	create a mitigation plan for potential risks to the project, including those identified in the risk assessment, and any other obstacles to project implementation. They include a process for monitoring progress and documenting lessons learned or corrections that may be needed, and incorporating them into project decision-making in future monitoring	Tool, VCS Version 3") and any other obstacle to project implementation. These potential risks were identified and assessed from defined assumptions. According to these potential risks, Mitigation Measures were created with their respective Monitoring action within an adaptive management plan. This adaptive management plan is in place. The section 1.8.2 "Monitoring and documentation of mitigation measures - Adaptive Management Plan" also was added to PD, In	

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				(2013, 2014 and 2015) (Section 2.5.1 of PD, tables 57, 58, 59. Investment analysis). The relevant documents are available for audit, if required.	periods. The onus is on the project proponent to demonstrate that such plans are in place, that such plans have considered the realm of potential risks and obstacles to the project, and that a system is in place for adapting to changing circumstances. Therefore, the sustainable management plan is different from the adaptive management plan. The document	this section the tasks defined for each activity (Matrix of Logic Structure, section 1.8 of PD) were described: monitoring, results assessment, systematization of these results, divulgation and socialization, including identification of corrective measures of deficiencies and obstacles that may be appearing in the execution of each activity and application of Annual Operative Plans.	

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
					presented does not includes the risk identified in the risk analysis and/or the obstacles identified for the implementation of the project Risk associated to "Financial Viability", points (c) and (g), have not been properly addressed, as the proponent needs to proof that has the necessary economic means to ensure that the project will reach the breakeven		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
					point before year 7 and after year 4. Carbon credits income are not secured, and therefore need to be accompanied by other sources of funds. Annex 2.1.1 does not proof that the project will reach this point between the year 4 and 7. The financial flow does not present information related to the incomes and outcomes per year but only the projections and the amount expended to		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
					the date. In Conclusion the information presented does not supports how and when the project will reach the breakeven point or how the project has already ensured between 40 and 80% of the funds needed. Risk associated to "Opportunity Costs", has not been properly addressed, as according to the methodology, when a risk		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
					factor does not apply to the project, the score shall be zero for such factor, therefore all sections need to be filled in. Risk associated to "External Risk", "Land and Resource Tenure", has not been properly addressed as the ownership rights belong to ACATISEMA while the benefits will be shared among ACATISEMA and MEDIAMOS		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
					Risk associated to "Natural Risk", point (a), shall be reviewed as there are indeed updated evidences that demonstrates that the risk associated to fires in the project area, have increased during the last years. **Open**		
Corrective Action Request CAR14 The common practice analysis is not appropriate for the boundaries of the	VM0007, Version 1.5 Sectio	In Section 2.5.2 has been made an analysis the common practice and it has supported with relevant and actionable	The analysis is still weak; it must include more than two national sources. Use local	A depth review and adjustment of section 2.5.2 Step 4. Common practice analysis (VT0001) in PD was made, strengthening the	Proponent has properly addressed the Clarification		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
Project area. Please justify this section with information relevant and applicable to the Project area or reference region, and include all sources and necessary documents.	n 2.5.3, step 4	information to the project area, including sources and documentation	information that justifies the analysis. **Open**	analysis, including more than two national sources and using local information that justifies it.	**Closed**		
Corrective Action Request CAR15 Explain why the conucos belong to the leakage area of the project	VMD007 Section 1.13	In the project area (PA) nor in the leakage belt (LB) there should be strictly "conucos" because PA and LB are just forest. In neighboring sites to PA and LB may have "conucos", as they constitute the basis for the production of subsistence foods, and avoid deforestation both in PA and LB. The LB is the area where the agents of deforestation possibly move their deforestation activities	Review the expression "In the project area (PA) nor in the leakage belt (LB) there should be strictly "conucos", as you justify the existence of conucos inside the project area. We were able to see conucos inside the project area. Additionally, the indigenous commented that they will continue with the installation of conucos as the project develops. **Open**	In Annex 10 VMD0007 of PD, section 5 Procedures, Part 1 Definition of boundaries, sub-section 1.1.3, it is established that the Leakage Belt is 100% forest at the beginning of the project and that in the vicinity of LB there are areas where is established the "Family Agrifood Production Units System (FAPUS)" (Activity A2.1 of REDD+ project RIU-SM). ✓ Strictly there are not conucos in the Project Area (PA) neither in the Leakage Belt (LB) at project initiation (January 2013), since the VMD0007 methodology establishes that these limits (PA and LB) must be forest at	Proponent has properly addressed the Clarification **Closed**		

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				project initiation. However, as can be seen in the maps 3, 4, 5, 6 and 7 (in the attached document in response to CL1) some polygons of deforestation on these areas are observed. The biggest establishment of new conucos is done on FAPUS areas, in rotation on AAH covers, grasslands and vegetation in regeneration. ✓ In the CL1 an explanation of the existence of these conucos within the Project Area and Leakage Belt was done ✓ Indeed, the indigenous have continued with the installation of conucos, some on old already established conucos or abandoned conucos (vegetation in regeneration) and also some indigenous communities have established them on the primary natural forest			

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
				within Project Area and Leakage Belt, as it was clarified in the CL1, but the goal of efficiency, that this deforestation on the primary natural forest within Project Area and Leakage Belt, does not exceed 10% of the deforested area in the historical reference period, is being met, as it is confirmed in monitoring project implementation during 2013, 2014 and 2015. It aims to achieve, little by little, an efficiency of 100%, i.e., 0 hectares deforested on areas of natural forests of Project Area. This will depend that all project activities are made 100% with further awareness and possible optimization, as is occurring progressively.			
Findings related to Verification process							
Corrective Action Request CAR 1 The amount of VCUs	VM0007, Versio	We have revised, with utmost care, the chains of equations and results to	Proponent has properly addressed the Corrective				

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
presented in section 1.1.4, page 21, is different from the results exposed in table 84. In addition the input required in this section, makes reference to the amount of GHG removals (no VCUs) In addition, table 2 requires information about the emissions reductions, however the proponent included data from the GHG emissions in the baseline from unplanned deforestation. The proponent should introduce in this table, the same information included in table 82 Finally the amount of GHG reductions or removals reported for this monitoring period is incorrect	n 1.5 Section 8.4.7	get "NER REDD " in EX – ANTE estimation (2013 and 2014-2015 periods) and in EX – POST estimation (monitoring of 2013 and 2014-2015 periods). The difference is determined by "ΔC WPS-REDD " and "ΔC LK-REDD " in EX –ANTE estimation (under assumptions) and in EX – POST estimation (with real data of deforestation in PA and LB in 2013, 2014 and 2015). It should be noted that the results of EX – ANTE estimations are based on a conservative assumption of efficiency of deforestation control of 85% (15% not-efficiency); while estimates EX - POST are based on real data of deforestation in PA and LB during 2013 and 2014-2015 periods,	Action Request **Closed**				

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
		which implies differences in the results. We have not found errors nor in chains of equations or results, in any of both cases. We annex a document with a table that includes a comparison of chains of equations and results for the EX - ANTE and EX - POST estimations, of the above parameters. In this table are all references to the data sources that support the results.					
Corrective Action Request CAR 2 The monitoring plan does not includes the list of equipment used for measuring and monitoring the carbon stocks, nor the calibration procedures for such machinery	VM0007, Version 1.5 Section 9.3.1	In PDD, section "4.3 Monitoring Plan / 4.3.1.2 Stages or processes of the information management / Sub-step 2.3 Monitoring of emissions in the project scenario / literal `i Estimation of carbon stocks before deforestation´", the theme "> Equipment used for measuring and monitoring	Proponent has properly addressed the Corrective Action Request **Closed**				

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
		the aboveground carbon stock" has been included. In PDD, section "4.3 Monitoring Plan / 4.3.1.2 Stages or processes of the information management / Sub-step 2.3 Monitoring of emissions in the project scenario / literal `i Estimation of carbon stocks before deforestation´, the theme "> Equipment used for measuring and monitoring the carbon stock in the soil organic" has been included.					
Corrective Action Request CAR 3 The supporting documentation does not includes the results of the monitoring's executed in 2013, 2014 and 2015	VM0007, Version 1.5 Section 9.3.1	In PDD, section "7 ACHIEVED GHG EMISSION REDUCTIONS AND REMOVALS / 7.1.1 Monitoring results of deforested areas", an explanation about supporting documentation of the results of the monitoring's executed in 2013, 2014 and 2015 and	Proponent has properly addressed the Corrective Action Request **Closed**				

Clarifications and corrective action requests	Reference	Summary of project proponent response	Validation Team conclusion	Answer to Validation Team conclusion	Validation Team conclusion	Answer	Validation Team conclusion
		the theme "Monitoring results of development of project activities and Adaptive Management Plan" have been included.					

6.2 APPENDIX B: MEETINGS WHIT THE PROJECT COMMUNITY ON JANUARY 2016