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

Project Title	REDD+ PROJECT RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)
Version	02
Report ID	ESSPL/VCS/2019/079

Report Title	Verification report of "REDD+ PROJECT RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)"
Client	MEDIAMOS F&M S.A.S
Pages	65
Date of Issue	10/11/2020
Prepared By	EPIC Sustainability Services Pvt. Ltd.,
Contact	No. 41, Anugraha, 1st Cross Road, Sundarnagar, Near BEL Circle, Gokula Extension, Bengaluru - 560 054, Karnataka State, India. Email: info@epicsustainability.com, epicsustainability@gmail.com Phone: +91 94827 59072, +91 95909 29935 Website: http://www.epicsustainability.com
Approved By	K.S.Murthy
Work Carried Out By	Dr.D.Siddaramu (Lead Auditor) Dr.G.Vishnu (Auditor) Dr. R. Madhukar (Auditor) Ms. Luz Adriana Torres Rojas (Auditor)

Summary:

MEDIAMOS F&M S.A.S has appointed EPIC Sustainability Services Private Limited to perform the third periodic verification of the emission reductions reported for the project titled "REDD+ PROJECT RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)" (Project ID: 1566) for the period from 01-01-2018 to 31-12-2019 for the net reductions achieved by the project during this period. The verification was based on the validated project description (PD) corresponding validation report, first monitoring and verification reports and other supporting documents made available to the verification team by the client.

The REDD+ Project Resguardo Indígena Unificado–Selva de Mataven (REDD+ Project RIU-SM) has established and integrated management system of forests and lands of the indigenous reserve, to ensure its sustainability and to mitigate threats of its conservation and recovery. The objective of avoiding deforestation and degradation in the territory of RIU-SM, in a forest area of 1,629,499 ha (Project Area plus the Leakage Belt in 2018) is achieved through the implementation of a REDD+ Project in the territory of Resguardo Indígena Unificado–Selva de Mataven. The location of the project is east of the high plain Orinoco Colombian region in the transition belt between the savannas of the Orinoco and the Amazon forests, in the eastern part of the Department of Vichada, and in the municipality of Cumaribo.

The verification team identified, through the verification process, 04 CARs and 13 CRs and 01 FAR (from previous verification). The client has taken actions and submitted to EPIC the revised monitoring report and supporting evidence. The verification team, through the verification process, confirmed that the emission reductions achieved by the project activity during the monitoring period are correctly calculated in the monitoring report, Version 1, dated 29th February 2020. Therefore, EPIC has proceeded to certify that the net emission reductions amounting to 9,117,133 tCO_{2e}; and the VCUs eligible for issuance amounting to 8,097,815 tCO_{2e} for the period from 01-01-2018 to 31-12-2019 are accurate, complete, consistent, transparent and free of material error or omission.

1 INTRODUCTION

1.1 Objective

EPIC Sustainability Services Private Limited (EPIC) has been contracted by MEDIAMOS F&M S.A.S to undertake the third periodic independent verification of the project activity titled "REDD+ PROJECT RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)":

- To verify that the actual monitoring system and procedures are in full compliance with the system and procedures described in the monitoring plan of validated PD as well as with the applicable methodology;
- To verify the monitoring report with deviations are in compliance with monitoring plan and VCS rules
- To verify that the data reported were accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation; and
- To verify and certify GHG emission reduction reported for the project for the period from 01-01- 2018 to 31-12- 2019.

1.2 Scope and Criteria

The scope of the verification was an independent and objective review and ex-post determination of the monitored reductions in GHG emissions from "REDD+ PROJECT RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)". The verification of this project was based on the validated project description (PD), validation report, previous monitoring & verification reports and supporting documents made available to the verification team. These documents were reviewed against the requirements of the VCS standard version 4.0, VCS guidelines, the CDM Modalities and Procedures, related rules and guidance, and the VCS Validation and Verification manual Version 3.2.

The verification is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design.

EPIC has performed the verification based on a risk based approach focusing mainly on the significant risks to meet the qualification criteria and the ability to generate VCUs. The work carried out by EPIC is free from any conflict of interest.

1.3 Level of Assurance

In line with VCS requirements and as per ISO 14064-3:2006 para A.2.3.2, a reasonable level of assurance is defined for the verification of the project. This implies that based on the process and procedures conducted EPIC should state whether the information in the monitoring report is materially correct and is a fair representation of the actual project details, and is prepared in accordance with the VCS requirements and the applied methodology for information pertaining to GHG quantification, monitoring and reporting.

1.4 Summary Description of the Project

The REDD+ Project Resguardo Indígena Unificado–Selva de Mataven (REDD+ Project RIU-SM) has established and integrated management system of forests and lands of the indigenous reserve, to ensure its sustainability and to mitigate threats of its conservation and recovery. The objective of avoiding deforestation and degradation in the territory of RIU-SM in a forest area of 1,629,499 ha (Project Area plus the Leakage Belt in 2018) is achieved through the implementation of a REDD+ Project in the territory of Resguardo Indígena Unificado–Selva de Mataven. The location of the project is east of the high plain Orinoco Colombian region in the transition belt between the savannas of the Orinoco and the Amazon forests, in the eastern part of the Department of Vichada, and in the municipality of Cumaribo.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification process consisted of the following phases:

- a document review of the project design documents, monitoring reports and preparation of verification protocol;
- on-site visit to the project activity and interviews with project developer and project consultant[1];
- resolution of outstanding issues and the issuance of final verification report and opinion

The Verification was based on the guidance documents provided by VCS which included the following: VCS Standard version 4.0 Issued: 19 September 2019, Agriculture, Forestry, and Other Land Use Requirements v4.0 Issued: 19 September 2019, VM0007 REDD Methodology Framework, and AFOLU Non-Permanence Risk Tool v4.0 and latest valid version of VCS verification template. The verification and sampling plan methodology was based on VCS guidance documents and ISO 14064-3:2006.

For this verification, the audit was planned to visit 8 samples[2] {Plots H-26 & H-27 (Zone 1), Z-10 & Z-33 (zone 2), L-10A & LA21A (Zone 3) and P-03 & P-25 (Zone 4)} which were selected based on the strata classification and logistics. As one sample was not accessible due to flooding, extra sample was inspected for conformance with the audit plan. At each site, strata based sampling was followed across the different ages for the trees. A risk based approach was used to select the samples to allow a review of members targeted to represent a wide geographic range of sites; sufficient to provide the necessary sample size and to meet a reasonable level of assurance.

During the verification, non-fulfilment of the verification protocol criteria or identified risks to the fulfilment of project objectives were raised as either CAR or CR. Corrective Action Requests (CAR) were issued, where:

- mistakes had been made that directly impacted on the project results; or
- VCS requirements had not been met; or
- there was a risk that the project would not be accepted as a VCS project or that emission reductions will not be certified.

[1] Site visit by TE was conducted from 30/09/2020 - 05/10/2020 covering zone 3, 4 & 5 and remote audit was conducted by PP team from 01/10/2020 to 06/10/2020 covering zone 1 & 2.

[2] Site visit by TE was conducted from 30/09/2020 - 05/10/2020 covering zone 3, 4 & 5 and remote audit was conducted by PP team from 01/10/2020 to 06/10/2020 covering zone 1 & 2.

The Clarification Requests (CR) were issued where additional information was needed to clarify issues, and Forward Action Requests (FAR) for issues relating to project implementation that required review during the verification of the project activity. The IRs (Information Requests) was requested when additional information was required. The list of the findings are summarised in Appendix I.

The following team members from EPIC were involved in verification process:

Name	Role	Components reviewed
Dr.D.Siddaramu	Lead Auditor	Completeness check, desk review, Interview with project representatives, issuance of findings, report preparation.
Dr. R.Madhukar	Team member	Desk review, Interview with project representatives, issuance of findings, Interviews with community and project representatives
Dr G Vishnu	Team member	Desk review, Interview with project representatives, issuance of findings, Interviews with community and project representatives
Ms. Luz Adriana Torres Rojas	Host Country expert	Onsite inspection, Interview with project representatives
Mr.R.Vijayaraghavan	Technical Review	Checking and verifying of information related to draft final report.

2.2 Document Review

The verification was performed primarily based on the review of the monitoring report and the supporting documentation. This process included:-

1) review of data and information presented to verify their completeness

2) review of the Project design, Monitoring Plan and monitoring methodology, paying particular attention to the monitored parameters and QA/QC requirements, and Internal SOPs.

3) an evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of ERs.

The VCS monitoring report, Version 01, was initially reviewed and further EPIC requested the PP to present the supporting evidences. Additional background information and documents related to the project performance were also reviewed by EPIC. Through the process of the verification, the revised monitoring report and the supporting documents were evaluated to confirm the actions taken by the PP to the CARs and CRs issued by EPIC. The documents reviewed by EPIC are listed in references section of this report. EPIC reviewed the final version (Version 01) of the monitoring report to confirm that all changes agreed had been incorporated. The entire list of documents reviewed is summarised in Appendix 1.

2.3 Interviews

Name Designation	Location	Company	Interview Topics
Francisco Quiroga, Project Director Mónica Barragán, Administrative Coordinator Juan Pablo Muriel, Financial Daniela Quiroga, Language Translator Gustavo Muriel, Communications Eider Pérez, Information System Paublo Barragán, Technology Miguel Idrobo, GIS Luis Alonso Merizalde, Biologist	MEDIAMOS office at Cali	MEDIAMOS	Project design Project implementation Procedures Monitoring plan and Procedures
Luis Manuel Caribán, Coordinator Zone 1 Alfredo Rodríguez Badillo, Coordinator Zone 2 Sector 3a (Interim) Darío Rodríguez, Coordinator Zone 2 Sector 3b Uriel Martínez, Auxiliary Zone 2 Magda Daniela Mora, Environmental Engineer Geraldine Garcia A., Environmental Engineer	*RIU-SM*: *Cumaribo*, *Vichada* river	ACATISEMA	Monitoring plan and Procedures Training process
Alejandro Camacho, Project Codirector Juan Bautista Nariño, Coordinator Zone 3 Ramon Gaitán, Assistant Coordinator Zone 3 Johnny Hernández, Coordinator Zone 4	*RIU-SM*: *Inírida*, *Guaviare* and *Orinoco* rivers		
Henry Carrero. Measurer Luis Manuel Caribán, Recognizer Deiber Arévalo C., Annotator Dalia Otalora, Painter Luis Ernesto C., Metallic plate Installer	Field samples in Zone 1 (plots H-26, H-27)	ACATISEMA field staff	Field measurements Species identification Data registry
Alfredo Rodríguez, Recognizer Uriel Martínez Casalta, Annotator	Field samples in Zone 2 (plots Z-10, Z-33)		

Juan Bautista Nariño, Measurer Ramon Gaitán, Recognizer Nixon Bladimir Nariño, Annotator Juan Carlos Silva, Biologist	Field samples in Zone 3 (plots L-10a, L-21a)	MEDIAMOS and ACATISEMA field staff	
Giberto Chipiaje Amaya, Recognizer/Annotator Leonardo Hernández Ponare, Annotator Juan Carlos Silva, Biologist	Field samples in Zone 4 (plots P-03, P-25)		
Gabriel Caribán, Sector *Cabildo* José Ambrocio C., Indigenous Guard	*RIU-SM*: Zone 1	Local stakeholders in the *Matsuldani* community	Project Activities implementers Conservation practices followed Knowledge of project territory and policies Benefits from Project implementation
Horacio Eduardo, Community Captain Damaso Ramírez, Indigenous Guard Manuel Tamayazo, Indigenous Guard	*RIU-SM*: Zone 2	Local stakeholders in the *Camunianae* and *Kalifina Loma* communities	
Darío Pascual Gaitán, Community Captain Eneido G. Fuentes, Community Leader Yorely Dorantes, Community Leader Nicolás Dorantes, Indigenous Guard Milton Gaitán Carranza, Indigenous Guard José Miguel Gaitán, Indigenous Guard Wilson Pascual R., Indigenous Guard Bertildo Cumariaica G., Artisan	*RIU-SM*: Zone 3	Local stakeholders in the *Pueblo Escondido* and *La Urbana* communities	
Luis Flores Barrera, Community Captain Octavio Hernández, Community Captain Arturo Carranza, Community Captain Pablo Florez, Community Captain Elizabeth Ponare (ACATISEMA), Programs & Projects Coordinator Juan Chipiaje, Indigenous Guard Manuel Ponare, Indigenous Guard Eliodoro Ch. G., Indigenous Guard Edilson Carranza (ACATISEMA), Agroforestry Project beneficiary Zone 4 Gilberto Chipiaje, Project beneficiary Leonardo Hernández, Project beneficiary Graciliano Palacios, Project beneficiary	*RIU-SM*: Zone 4	Local stakeholders in the *San Rafael* community	

Hernando Camacho, Community Captain Saúl Gaitán, Indigenous Guard Moisés Navarro P., Indigenous Guard Jerardo Gaitán P., Agroforestry Project beneficiary María Navarro C., Agroforestry Project beneficiary Abraham Navarro C., Agroforestry Project beneficiary	*RIU-SM*: Zone 5	Local stakeholders in the *Cumaral* community	

2.4 Site Inspections

Due to the ongoing travel restrictions because of COVID19, the verification process was completed by our auditor based in Colombia Ms. Luz Adriana Torres Rojas, standard auditing techniques have been applied by EPIC verification team. As part of the verification assessment, the EPIC verification team initially performed a desk review on all verification related documents, followed by interviews with CME/PP in order to review the project implementation and its operation.

For all identified inconsistencies and lack of clarity, related findings (list of outstanding issues) are raised. The next steps are to close out the findings through direct communication with CME/PP, received updated version of the monitoring report and the supporting documents for preparing the verification report. The draft version of the verification report undergoes a technical review by EPIC prior to its submission to the GS through PP.

Verification assessment conclusion and summary of the verification opinion:

As part of the conducted verification assessment, the EPIC verification team identified outstanding issues that were appropriately/sufficiently addressed and resolved by the CME/PP (*inter alia* through revision of the Monitoring Report and supporting documents) as part of the performed verification assessment.

As an outcome of the performed assessment, the EPIC verification team was able to confirm that GHG emission reductions achieved by the project activity during the considered monitoring period are correctly calculated and reported in the Monitoring Report in line with VERRA requirements. The reported emission reductions are correctly determined and are in accordance with applicable monitoring requirements and GHG calculation approaches as per both the registered PDD and applied methodology.

The sampling criteria for the site inspections conducted were based on the total number of samples across the different strata as described in section 2.1.

The on-site assessment which was conducted as a part of the verification activity involved:

1) An assessment of the implementation and operation of the VCS project activity as per the registered PD
2) A review of information flows of the project design for generating, aggregating and reporting of the monitoring parameters
3) Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan
4) A cross-check between information provided in the MR and data from other sources
5) A check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the PD and the applied methodology
6) A review of calculations and assumptions made in determining the GHG data and ERs, and
7) An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters.

After the review of the Project description and documents a site visit was carried out from 30/09/2020 06/10/2020. During the site visit physical inspection of the project components followed by interviews with the on-site personnel was carried out to verify the project details. A follow-up meeting was also conducted with the project representatives

2.5 Resolution of Findings

Resolution of Clarification and Corrective Action Requests

The objective of this phase of the verification was to resolve the corrective action requests and clarifications and any other outstanding issues which needed to be clarified prior to EPIC positive conclusion on the monitoring report and the project design. During the verification process 01 CAR, 13 CRs and no FAR was raised.

All the findings were resolved during this phase. In order to ensure the transparency of the validation process, the concerns raised and responses that were given are summarized in Appendix 2 of this report and documented in more detail. All the corrective actions have been incorporated into the revised documents.

Internal quality control - A Technical Reviewer is appointed to review the final draft verification report and the final verification report. The comments made by the Technical Reviewer are taken into consideration and incorporated in the final report. The final report (after resolutions of all findings) is then submitted to the Head – Operations for review and approval.

2.5.1 Forward Action Requests

In this present verification process 01 CAR, 13 CRs and no FAR were raised. Therefore there are no outstanding forward action requests (i.e., FAR) raised during this verification.

2.6 Eligibility for Validation Activities

EPIC is accredited for validation and verification for the scopes 1 to 16 by CDM UNFCCC and 15 VCS Sectoral Scopes.

3 VALIDATION FINDINGS

No Validation activity was performed and is not applicable.

3.1 Participation under Other GHG Programs

The project has not applied for other GHG programs such as CDM, GS, etc., The same is verified through the declaration letter from PP confirming that the project is not claiming any other environmental credits. The verification team also checked the National as well as International credits trading systems to assess double counting risks and the web links for the same have been listed in the Appendix 1 of this report. The response by the PP to query by VERRA indicates that the project is willing to comply with and register under the RENARE platform when it is operational and comply with the Resolution 1447 which is applicable to the project.

3.2 Methodology Deviations

No methodology deviations found in this monitoring period.

3.3 Project Description Deviations

From the earlier validated and verified risk assessment score of 14, now the assessment score is revised to 10, based on the change in status of the project during the verification period. However this change does not impact the overall project design or implementation. The revised risk score was verified to be in accordance with the implemented project plan.

3.4 Grouped Project

Not Applicable.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The verification is based on the document review and remote audit (i.e., through telephonic discussions); found that there are no material discrepancies between the project implementation and the project description. The verification team checked the status of monitoring plan the completeness of monitoring system and found no discrepancies between the actual monitoring system and the monitoring plan set in the validated project description. The project has not applied for under any other GHG scheme and there will not be any double counting. The verification team was able to conclude the project has been implemented as described in the validated project description conform to the eligibility criteria.

4.2 Safeguards

4.2.1 No Net Harm

Section 2.1 of the monitoring report describes the ethnic and environmental safeguards, within the constitutional and legal framework of Colombia as defined by ACATISEMA. Further the impact regarding the native flora and fauna was estimated to be moderately to highly positive. Regarding air, landscape, soil and water, it was estimated that the impact would be moderately positive. As observed for the years 2018 and 2019, project activity has continued to encourage the active participation of different actors of the indigenous communities. Hence during this verification, the impact was observed to be overall positive. The conclusion obtained is that the net benefit of the Project on biodiversity is always positive, compared with the negative impact that would continue to occur in a scenario without Project.

Ms. Luz Adriana Torres Rojas, during her visit, interviewed the stakeholders and confirms that Mediamos has conducted numerous evaluations of the program and has determined that there are no negative environmental or socio-economic impacts. The program was designed to be beneficial to the community and environment and therefore no mitigation is necessary.

4.2.2 Local Stakeholder Consultation

Since the start date of the project in June 2012 to December 2019, direct communication has been maintained with the local communities about the various aspects of the project in line with requirements as per annex 1 of the PDD.

In relation to Project capacity to execute its Activities in 2018 & 2019, in the Zonal Meetings held in November, 2017, the most urgent needs were defined, that would be subject to immediate solution through the definition and approval of the investment plan, which is executed with the income from sales of VCUs, issued from the verificated 2013 & 2014-2015, applying Decree 926 of 2017 (commented in Section 1.11 of this Monitoring Report), and that is specified in the budgets approved for 2018 & 2019. In the same way, the income obtained by the verification of Project results for 2016 and 2017 are the basis for the execution of the Project Activities in the years 2020 and 2021. The continuity of the Project was also decided for 30 more years, according to clause 12, paragraph 2, of Strategic Alliance Agreement ACATISEMA-MEDIAMOS (see Annex 1.1 of this Monitoring Report, page 8).

Everything was consulted and defined based on the organizational structure of ACATISEMA (community proposals in Annexes 1.1 to 1.6 of this Monitoring Report, and approved budget 2018 & 2019 for REDD+ Project RIU-SM's activities in Annexes 1.7 and 1.8 of this Monitoring Report).

As an aspect of special relevance of the current Monitoring Period subject to verification (2018 & 2019), are the several meetings covering the entire Unified Indigenous Reservation (Annexes 1.10 to 1.26 and Annexes 4.2.1 of this Monitoring Report). In these meetings the results that have been obtained by the Project were analyzed, indigenous people have presented their favourable opinion about the benefits they are receiving and the improvements they propose to budget execution, and in which the endorsements were ratified in all 5 zones to continue with Project Activities.

In this way, throughout processes of design and implementation of the Project, since June 2012 until this Monitoring Period, even the first months of the year 2020, direct communication has been maintained with local communities about the progress, difficulties, solutions, reports, and decisions regarding the Project (see Annex 1 of PDD). In particular, for the current verification for 2018 & 2019, consultation, decisions of the communities through ACATISEMA, the results of Project implementation, including the results of monitoring processes, are socialized with the indigenous authorities of the RIU-SM, as evidenced in the multiple meetings and workshops held with different community and ACATISEMA's leaders (Annexes 1, 4.2.1, 4.5.5, and 4.5.6 of this Monitoring Report). In fact, Project Activity A1.2 consists of implementing actions whose purpose is to improve the communication mechanisms among the indigenous peoples of the RIU-SM, which is used to disseminate the aspects and results of the Project's progress and any changes related to risks, costs and benefits, such as the effects of application of national regulations (e.g. Resolution 1447/2018 of MADS), the budgetary execution, and the improvements in the quality of life that have been giving. Laws and regulations covering workers' right in Colombia remain stable.

4.3 AFOLU-Specific Safeguards

As indicated in Section 4.2.1 No Net Harm (above), no negative impact was reported about different aspects that could be related to the Project implementation (PDD, Section 5 Environmental and socio-economic impact).

In Section "3.1.3 Monitoring of leakage and non-permanence risk factors" of the Monitoring Report, Mitigation measures for any risk that has been identified in the Project implementation (in technical and community affairs) are monitored, documented for corrections (if it is necessary), and incorporating them for Project decisions. Each project activity and its tasks involving the monitoring, evaluation of results, systematization of these mitigation measures and finally, its divulgation and socialization. These aspects constitute the Adaptive Management Plan of Project (Refer- Table 26: Monitoring actions for Mitigation Measures according to identified Risks from Adaptive Management Plan", page 165 and Section 4.3.2 "Monitoring and documentation of mitigation measures. Adaptive Management Plan", page 210 of the Monitoring Report).

Property and land use rights of the indigenous people of the Resguardo Indígena Unificado – Selva de Matavén remain the same, without change (as recorded in the PDD, Section 1.12 Ownership and other programs / 1.12.1 Right of use, page 120). These rights have not been affected in any way by the REDD+ RIU-SM Project, as it is one of the main precepts of the Project to respect the rights of the indigenous peoples and authorities of the RIU-SM about their territory and culture (as determined in the Strategic Alliance Agreement, clause 5 about ethnic and environmental safeguards – PDD, Annex 2.1.2).

REDD+ Project RIU-SM had not caused damages, because it does not implemented within these purposes, considering that the Project is an initiative of communities of the RIU-SM and the indigenous people do not make anything that affect themselves (Refer- Project Activity A1.1 is giving positive results in the control and surveillance of the territory, page 70 of this Monitoring Report, Project Activity A1.3 that contributes to strengthening of governance in the RIU-SM and the protection of autonomy of indigenous people, page 90 and Project Activities A2.1 and A2.3 through which processes of land use for food production and development of productive projects are improved, pages 103 and 126 of the Monitoring Report).

As indicated above, this topic has been studied by the Tribunal Superior del Distrito Judicial de Villavicencio – Sala Laboral (Superior Tribunal of the Judicial District of Villavicencio - Labor Chamber) and the Corte Suprema de Justicia – Sala de Casación Laboral (Supreme Court of Justice - Labor Cassation Chamber), ruled about the legal validity of the consultation process that was carried out with the communities, as well as about the benefits that the communities obtain with Project execution (Refer- PDD, Section 6.4 "Legal Rulings" - page 345 - and Annexes 1.11.5, 1.11.7, 1.11.8, and 1.11.10 of PDD).

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

The verification of all the data ex-ante and data ex-post (monitoring parameters) including data measurement, data transfer, data archiving, aggregation and calculation of baseline emissions, project emissions and leakage emissions are tabulated below.

Parameter	Source considered and value applied	Conclusion by the verification team
Ex- ante		
Net greenhouse gas emissions in the baseline from	Module BL-UP Annex 9 of PDD – VM0007	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.

unplanned deforestation	Table 10	
Carbon fraction of dry matter	Values from the literature: *IPCC 2006, Volume 4 - AFOLU, Chapter 4 – Forest Land, Table 4.3 Carbon Fraction fo aboveground forest biomass (p. 4.48)* 0.47 tonne of C per tonne of biomass (dry weight)	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Root to shoot ratio appropriate to species or forest type / biome	• Yepes A.P., Navarrete D.A., Duque A.J., Phillips J.F., Cabrera K.R., Álvarez, E., García, M.C., Ordoñez, M.F. 2011. Protocolo para la estimación nacional y subnacional de biomasa - carbono en Colombia. Instituto de Hidrología, Meteorología, y Estudios Ambientales-IDEAM-. Bogotá D.C., Colombia. 162 p. tabla 14, p. 86. • IPCC 2006, Chapter 4, page 4.49, Table 4.4 "Tropical moist deciduous forest / above-ground biomass >125 tonnes ha-1" R = 0,24	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Depth in cm to which soil sample is collected	Yepes, et al., 2011. Protocol for national and sub-carbon biomass estimate in Colombia), page 93. (Value = 100 cm)	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Land use factor before or after conversion	Stock Change Factors are provided in Tables 5.5, 5.10, and 6.2 of the IPCC 2006GL Volume 4	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Management factor before or after conversion	Stock Change Factors are provided in Tables 5.5, 5.10, and 6.2 of the IPCC 2006GL Volume 4	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Input factor before or after conversion	provided in Tables 5.5, 5.10, and 6.2 of the IPCC 2006GL Volume 4	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Total deforested area	Publically available landsat	There is no deviation from the validated

during the historical reference period (2001 a 2011) in the RRD	images	PDD and hence the source and value applied is considered acceptable.
Carbon stock in aboveground biomass in trees in stratum i	Module CP-AB of PDD	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Carbon stock in belowground biomass in trees in stratum i	Module CP-AB of PDD	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Carbon stock in soil organic carbon in the baseline in stratum i	Module CP-S of PDD	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Mean post-deforestation stock in soil organic carbon in the post deforestation stratum i	Module CP-S of PDD	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Net CO_2 emissions in the baseline from unplanned deforestation in the leakage belt	Module BL-UP of PDD	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Area weighted average aboveground tree carbon stock for forests available for unplanned deforestation inside the Leakage Belt	field calculated 443.8 t CO2-e/ha	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Area-weighted average aboveground tree carbon stock for forests available for unplanned deforestation outside the Leakage Belt	Average carbon dioxide –e-(tco2-e/ha) Philips J.F (2011) IDEAM estimaciones de carbon en Colombia Tabla 3.1 C B-ht:132.1 tC/ha 484.37 t CO2-e/ha	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Area of sample plots in ha	50 x 50 meters (0.25 ha) (Yepes et al. IDEAM, 2011. Protocol for national and sub-carbon biomass estimate in Colombia, Table 9 page 52)	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Number of sample points	According to Yepes, 2011. (Protocol for national and sub-estimation of biomass carbon in Colombia, page 24)	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Diameter at breast	Field measurements in	There is no deviation from the validated

height of a tree in cm	sample plots	PDD and hence the source and value applied is considered acceptable.
Soil organic carbon of the sample in g C/100 g soil	Field sampling and laboratory determination	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Baseline Deforestation Maps	Landsat satellite image	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Leakage belt área. Map showing the location and stratification of forests within the leakage belt. (100% forest at the beginning of the project).	Landsat satellite image	There is no deviation from the validated PDD and hence the source and value applied is considered acceptable.
Ex post		
Net GHG emissions in the REDD project scenario up to year t*	Module M- REDD Excel sheet VMD0015	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Net greenhouse gas emissions due to activity shifting for projects preventing unplanned deforestation	Module LK-ASU	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Project Forest Cover Monitoring Map	satellite images and field verification of deforested areas if any (GPS)	The satellite images were reviewed to meet the requirements as per monitoring plan.
Leakage Belt Forest Cover Monitoring Map	Satellite images and field verification of deforested areas if any (GPS).	The satellite images were reviewed to meet the requirements as per monitoring plan.
Total area of forests under active management nationally	Section 9.3 of REDD-MF Excel sheet (VM0007)	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Total area of fully protected forests nationally	Section 9.3 of REDD-MF Excel sheet (VM0007)	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.

Total available national forest area	Section 9.3 of REDD-MF Excel sheet (VM0007)	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Net greenhouse gas emissions within the leakage belt in the project case	Module M-REDD Excel sheet VMD0015	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Estimated proportion of baseline deforestation caused by immigrating population	Section 9.3 of REDD-MF Excel sheet (VM0007)	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Estimated proportion of baseline deforestation caused by population that has been resident for ≥5 years	Section 9.3 of REDD-MF Excel sheet (VM0007)	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Area of recorded deforestation in the leakage belt in the project case in stratum *i* in year *t*	Module M-REDD Excel sheet VMD0015	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Area of recorded deforestation in the project area in the project case in stratum *i* in year *t*	Module M-REDD Excel sheet VMD0015	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Leakage Belt Forest Cover Benchmark Map	Module M-REDD Excel sheet VMD0015	The excel sheet calculations were reviewed to be in line with the applied equations as per the validated PDD. The calculations confirm to this verification period and there are no deviations.
Project Forest Cover Monitoring Map	Satellite images and field verification of deforested areas if any (GPS).	The satellite images were reviewed to meet the requirements as per monitoring plan.
Leakage Belt Forest Cover Monitoring Map	Satellite images and field verification of deforested areas if any (GPS).	The satellite images were reviewed to meet the requirements as per monitoring plan.
Area of recorded deforestation in the project area in stratum *i* converted to	Remote sensing imagery	The satellite images were reviewed to meet the requirements as per monitoring plan.

land use *u* at time *t*		
Area of recorded deforestation in the leakage belt in stratum i converted to land use u at time t	Remote sensing imagery	The satellite images were reviewed to meet the requirements as per monitoring plan.
Remaining area of forest in RRL at time t	Satellite images.	The satellite images were reviewed to meet the requirements as per monitoring plan.
Area of project stratum i	GIS coverages and/or remote imagery (satellite photographs)	The *satellite* images were reviewed to meet the requirements as per monitoring plan.

The PP submitted emission reduction calculations and other supporting calculations in excel sheets in a excel sheet. The excel sheets are clear, un-protected and easily viewable. The calculation in the excel sheet is verified and found be correct. The methods and formulae set out in the project description for calculating baseline emissions, project emissions and leakage are correctly followed in the monitoring report and ER calculation sheet.

All the values are provided in the MR and ER calculation sheet are cross verified with its sources and confirmed no manual transposition errors between data sets have occurred. Also the consistency of values within MR is checked and found to be OK.

PP has described the reasons with justification for omission and inclusion of certain parameters with respect to the project monitoring:

1. The project does not monitor “height of tree” data even though field measurements were taken.

Hence verification team conclude that the GHG emission reductions and removals have been quantified correctly in accordance with the project description and applied methodology.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

The GHG removals for the project reporting period are based on forest inventory measurements and calculation procedures and factors that have been assessed by the verification team, as described in Section 4.2 of this report. The verification team has attained a reasonable level of assurance that these measurements and procedures, including the internal quality control measures such as check plots, were designed and have been implemented to the highest level of quality. The verification team interviewed personnel from Mediamos relevant to the project and confirmed their qualifications and expertise. Further the QA/ QC procedures adopted by Mediamos for the monitoring of the GHG emission reductions were found to conform to the project design and monitoring plan which ensured a high degree of data reliability.

4.6 Non-Permanence Risk Analysis

The verification team reviewed the Non-Permanence Risk Assessment provided at project validation. Though there has been no change regarding the overall status or applicability of any of the risk factors since project validation, including political factors, socio-economic factors, environmental factors, or factors relating to implementation of project activities, a revision of the risk assessment was undertaken during this verification as the agreement extending the project implementation was implemented. Due to this the non-permanence risk rating is revised to 10%. The verification team therefore concludes that the risk rating is appropriate for the current reporting period. Please refer to the Non-permanence risk report version 02 uploaded along with the MR for a detailed description of the steps taken to assess the non-permanence risk rating determined by the project proponent. The verification team’s assessment of the non-permanence risk rating is attached with this report as Appendix II.

5 VERIFICATION CONCLUSION

EPIC Sustainability Services Private Limited has been engaged by MEDIAMOS F&M S.A.S to perform the third periodic verification of the emission reductions reported for the project titled "REDD+ PROJECT RESGUARDO INDÍGENA UNIFICADO – SELVA DE MATAVÉN (RIU-SM)" (Project ID: 1566) for the period from 01st January 2018 to 31st December 2019 for the net reductions achieved by the project. The verification was based on the validated project description (PD), corresponding validation report, monitoring report, emission reduction spread sheets and other supporting documents made available to EPIC verification team by the project participant.

The management of project proponents are responsible for the preparation and reporting of GHG emissions data, and the reported GHG emissions reduction on the basis set out within the project monitoring plan.

It is the responsibility of EPIC verification team to express an independent GHG verification opinion on the GHG emissions from the project for the monitoring period starting from 01st January 2018 to 31st December 2019 based on the total instances for net reductions achieved and on the calculation of GHG emission reductions from the project based on the verified emissions for the same period.

The verification was carried out in accordance with the requirements of the VCS Validation and Verification manual Version 3.2 and VCS Standard 4.0. As a result of the verification, the verification team confirms that for the reporting period:

- the project is implemented as described in the validated PD
- the monitoring plan is in accordance with the approved monitoring methodology applied by the project activity
- The monitoring has been carried out in accordance with the validated PD
- the monitoring aspects (i.e., additional monitoring parameters, monitoring frequency and calibration frequency) were in place and functional, with the monitoring procedures in place for generating emission reduction operating appropriately and the calibration of all the equipment had been carried out accordingly, and
- the GHG emission reductions achieved were calculated correctly on the basis of approved monitoring methodology.

We have verified that the information included in the final monitoring report (Version 01, dated 29th February 2020) was correct and that the emission reductions achieved had been determined correctly. In our opinion, the GHG emission reductions for the period from 01st January 2018 to 31st December 2019 in the verified monitoring report for the project are fairly stated.

EPIC confirms that the GHG emission reductions were calculated without material misstatements for the whole monitoring period. Our opinion is based on the project's GHG emissions and resulting GHG emission reductions reported, and, to the valid and validated project baseline and monitoring documents. We confirm the following:

Verification period: From 01-January-2018 to 31-December-2019:

Net GHG emission reductions or removals (tCO2e)	Risk rating	Buffer pool (VCUs)	Tradable VCUs
9,117,133	10%	1,019,318	8,097,815

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

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)	Buffer pool allocation	VCUs eligible for issuance
2018	4,422,586	398,649	445,602	3,578,335	402,394	3,175,941
2019	6,500,811	331,573	630,441	5,538,798	616,924	4,921,874
Total	***10,923,397***	***730,221***	**1,076,043**	**9,117,133**	**1,019,318**	**8,097,815**

APPENDIX 1: LIST OF DOCUMENTS REVIEWED

Sl No.	Document details
1	VCS validated PDD for RIU –SM
2	VCS validation report for RIU- SM
3	VCS first MR for RIU- SM
4	VCS verification report for RIU-SM
5	VCS Monitoring report for third verification version 01
6	Non- permanence risk report for third verification version 01 and supporting documents
7	Non- permanence risk report for third verification version 02 and supporting documents
8	VCS Standard, v4.0 Issued: 19 September 2019
9	Agriculture, Forestry, and Other Land Use Requirements v3.6 Issued: 21 June 2019
10	AFOLU Non-Permanence Risk Tool v3.2
11	Calculation tables VM 0007
12	Calculation tables VMD 0007
13	Calculation tables VMD 0010
14	Calculation tables VMD 0015
15	Calculation tables VMD 0017
16	Annex 2: Minutes of meetings of Joint Commission, Coordinator Committee, Board of Councils, Zonal Coordinators and Zonal meetings and Budgets defined for 2018 and 2019.
17	Annex 3: Yearly Operating Plans of years 2018 and 2019, with theirs respective sixth Project Progress Report 2018 and seventh Project Progress Report 2019.
18	Annex 4: Surveillance and control of RIU-SM's territory: routes, maps, routes of surveillance and control results, list of indigenous guard, regulation of the indigenous guard, endowments and early fires warnings results.
19	Annex 5: Monitoring of sample plots: templates, guides and results of monitoring of some sample plots.
20	Annex 6: Documentation about implementation of communication, information and transportation system and improve of ACATISEMA governance.
21	Annex about actions carried out to reinforce the governance of the Resguardo Indígena Unificado - Selva de Matavén (RIU-SM)?, and so to do reference to all Project Activities.

22	Annex 7: Documents about the implementation of auto-census in RIU-SM.
23	Annex 8: Family Agrifood Production Units System (FAPUS): templates, surveys, results of implementation of FAPUS in 2018 and 2019, Captains of communities and evidences about improvement of feeding in RIU-SM.
24	Annex 9: Evidences about implementation of aspects in education.
25	Annex 10: Productive projects: proposals of communities and some advances in productive projects.
26	Annex 11: Evidences about implementation of actions with ACATISEMA Reserves
27	Annex 12: Non-Permanence Risk Report of period 2018-2019 and "VCS Risk Report Calculation Tool".
28	Annex 13: Verification of Land Use and Land Cover (LULC) for Monitoring in the periodo 2018-2019 – GIS Report.

WEB LINKS ACCESSED:

https://cdm.unfccc.int/Projects/projsearch.html
https://mer.markit.com/br-reg/public/index.jsp?entity=project&sort=project_name&dir=ASC&start=0&entity_domain=Markit,GoldStandar
http://www.mvccolombia.co/index.php/proyecto-i

APPENDIX 2: RESOLUTION OF FINDINGS

Finding 1 CAR01 A declaration from PP to conform that the project is not under any other GHG certification for the current verification period 2018 to 2019 needs to be submitted.
PP Response: In Monitoring Report 2018 & 2019 of REDD+ Project RIU-SM, Section "1.9 Participation under other GHG Programs", page 43, a joint declaration is, where Project Proponent - PP (ACATISEMA and MEDIAMOS F&M S.A.S.) state that for the period of verification 2018 & 2019 the Project has not participated nor registered under another GHG program. An **Annex 3.6** have been incorporated to **Monitoring Report 2018 & 2019**, where an updated declaration is presented (dated 16th April, 2020) to meet the condition that the project is not under any other GHG certification for the current verification period 2018 to 2019.
VVB Response: PP has submitted the declaration, confirming that the project is not under any other GHG certification for the current verification period 2018 to 2019. Hence CAR01 is closed.

Finding 2 CR 01 Clarify on the procedures for QA/QC by MEDIAMOS on the periodic field monitoring sheets submitted by ACATISEMA. Further provide evidences on training conducted to the field monitoring survey team.
PP Response: 1. A description about Quality Control is presented in Monitoring Report 2018 & 2019 of REDD+ Project RIU-SM, Section "4.3.3 Technical description of the tasks of monitoring of Data and Parameters", page 224. And QA/QC Procedures Applied to the Field Monitoring Forms are presented in **Annex 4.7.3.3 of Monitoring Report 2018 & 2019** . It is important to note that the information gathering is a process of continuous improvement. Based on the training workshops, the zonal coordinators train the rest of the auxiliaries, organize their tasks (with all the necessary support) and apply the instructions to carry out their work in a more precise way.

2. Six Zonal Coordinators receive training to develop the field monitoring work. Each Zonal Coordinator is the leader of each team to carry out, among other monitoring actions, the maintenance of plots, taking measures and filling out formats.

Training is a continuous and permanent process. There has been some renewal of the members of the teams (zonal coordinators and the main auxiliaries) due to the mobility of the population, but the base group trained since 2013, whose axis is the zonal coordinators, has been maintained.

Background:

Prior to the training related to the current verification event, others have been held, as explained below:

A. Training for data collection to define the baseline (year 2013):

Evidence A.1: Document 2, as an annex of the minutes of the meeting of the *Cabildos* Board and the Coordinator Committee of ACATISEMA; May 29, 30 and 31, 2013, in the *Guayabal Anapo* community, *Berrocal Ajota* Sector, Orinoco river, Zone 3, consisting of the report presented by the Coordinating Committee to the *Cabildos* Board on May 30, 2013.
Title: "*REPORT AND CONCEPT ABOUT THE REDD+ PROJECT RESGUARDO INDÍGENA UNIFICADO - SELVA DE MATAVÉN: STRATEGIC ALLIANCE OF ACATISEMA AND MEDIAMOS F&M LTD.*".
Section 1- MANAGEMENT REPORT, numeral 7, literal I (page 4): "*Training of 65 indigenous people for the execution of the carbon inventory sampling for biomass and soils.*".
Section 2- IMMEDIATE TASKS, the members of the Coordinator Committee inform to Cabildos Board, about the training, that (page 6): *"As you can see and we also know because we worked together, MEDIAMOS F&M is a serious company, which has accomplished the commitments acquired with ACATISEMA in the agreements celebrated previously; its technical team has shown us that it is competent, they have trained us in REDD+ projects, GPS management and installation of plots for forest inventories; they gave us the opportunity to show us that we are capable of carrying out this type of technical activities that contribute to the project and that, as the project progresses, we will learning to perform them until to lead the project."*
Reference: This document had already been referenced in the previous verification event, (Annex 2.1 of the responses to the findings on that occasion), which is also part of Annex 1.2.1 of the PDD, among several other documents (which, although it appears in the list of documents of that Annex 1.2.1 of the PDD, it was not included by the large number and size of files).
Evidence A.2: Report of Commission about the training of indigenous people for the installation of plots in the framework of the REDD+ Project RIU-SM; February 20 - 28, 2013, in *Laguna Negra* community, Guaviare river, Zone 4, consisting of the report presented by instructor Hugo Martínez Higuera, forest engineer.
Objective: "*Train 64 leaders belonging to the Sikuani, Piapoco, Piaroa ethnic groups of Barranquito – Laguna Colorado, Cawasi, Atana Pirariame, Berrocal Ajota (Pueblo Escondido), Piriariame, Caño Zama (Pueblo Nuevo), Sarrapia, Comunianae, Brazo Amanavén (Cumaral), and Morichall (Brazo Amanavén) communities, in installation of plots for the monitoring of carbon capture (aboveground biomass, natural regeneration, herbaceous vegetation and soil sampling)*

in the project territory MEDIAMOS - ACATISEMA in the MATAVEN JUNGLE".

This report includes the list of the 64 trained indigenous persons.

Materials delivered in the training workshop:

- ✓ Illustrative booklet for measuring trees - Protocol: structural evaluation, 2013.
- ✓ Booklet for the "ESTIMATION OF ORGANIC CARBON CONTENT IN SOILS", prepared by Agronomist Freddy Adalberto Martinez Astudillo.
- ✓ Forms for recording data on tree measurements, soil samples, herbaceous samples and verification of coverage according to GPS points.

Reference: This report and the materials had already been referenced in the previous verification event (documents in Annex 2.2 of the responses to the findings on that occasion). The filled-out forms in the installation of plots -2013- are in Annex 4, also of the responses to the findings on that occasion.

Evidence A.3: Training Report for the location and collection of geographic data in the REDD+ Project RIU-SM; January 25 - February 18, 2013, in *Cumariana*, *Camoniana*, *El Progreso*, *Sarrapia*, *Laguna Colorada* and *Yuri* communities, consisting of the report presented by instructor Miguel Andrés Idrobo Sánchez, topographic engineer.

Objectives:

- ✓ To train in the handling of GPS (Global Position System).
- ✓ To interpret the cartographic elements and the thematic verification in the field by filling out of a form adapted to the standards of the REDD projects.
- ✓ To leave in the RIU-SM a trained staff to perform the technical tasks of field verification, monitoring of permanent plots and surveillance of the Project Area.

It includes the list of the 33 indigenous persons trained in each of the workshops held in the RIU-SM´s Zones.

Reference: This document had already been referenced in the previous verification event, (Annex 2.3 of the responses to the findings on that occasion).

B. For the monitoring of field data for the first verification of the 2013 and 2014-2015 periods (2016):

Evidence B.1: Actualization workshops were held about the topics discussed in the workshops developed in 2013; they were carried out through the zonal coordinators at the time of data collection at the respective sites, on January 4-15, 2016.

There are filled out forms that are part of the work that was carried out during the field audit visit by ICONTEC, from January 18 to 21, 2016.

Reference: These forms had already been referenced in the previous verification event, (the filled-out forms in the maintenance of plots -2016- are in Annex 4 of the responses to the findings on that occasion), which are also in Annex 25.7 of the PDD.

C. For the monitoring of field data for the second verification of the period 2016-2017 (year 2018):

Evidence C.1: Meeting Minutes - Second Training Workshop with indigenous people for the Second

Verification of Project Results (years 2016 and 2017); June 1 - 3, 2018, *Inírida - Guainía*. Number of participants: 19 indigenous leaders.
Objective: Train conceptually and methodologically to ACATISEMA indigenous group in the field work to contribute to the execution of the second verification process of the results of the REDD+ Project RIU-SM.
Instructors: Francisco Antonio Quiroga Zea (Forest Engineer, Project Director), Juan Carlos Silva M. (Biologist, leader of the Biodiversity area), Miguel Andrés Idrobo S. (Topographic Engineer, leader of the GIS area), Paulo Cesar Barragán S. (communications and ICT professional), all are professionals of MEDIAMOS F&M S.A.S.
Delivered materials:

- Agenda
- Booklet "*Protocol for forest inventory (quantification of aboveground biomass) - Guide for the* installation *of plots and for the measurement of trees (June, 2018)*"
- Forms for data collection of plots
- Forms for survey about surveillance and control routes
- Forms for results of implementation of FAPUS
- Work reports by indigenous groups about the results of deforestation monitoring in the 2016-2017 period.

Reference: These minutes had already been referenced in the previous verification event. Now they are presented in **Annex 1.14 of Monitoring Report 2018 & 2019** (translated to English). The materials are in the documents of Annex 2.4 of the responses to the findings on that occasion. The filled-out forms in the maintenance of plots -2018- are in Annex 4, also of the responses to the findings on that occasion.

Other complementary forms of training:

D. In **Annex 4.7.3.3 of Monitoring Report 2018 & 2019**, QA/QC Procedures Applied to the Field Monitoring Forms, it is indicated that there is feedback of the field work carried out by the indigenous persons. These feedbacks are processes of continuous improvement or updating.

E. Other evidence that can be considered in terms of the results of the training is the direct observation in the field, by the auditors, of the behavior in the work done by the indigenous groups in the first and second verification.

Future training events are also planned, the topics of which will be, among others, the observations, recommendations and lessons, which are indicated by the EPIC audit team.

F. In relation with current Monitoring Period, on 30th - 31st January / 1st February, 2020, a training workshop was developed. The minutes of this training workshop to develop the field work and, thus, prepare the verification process 2018-2019, are in **Annex 1.27**, which have now been incorporated (in English) to **Monitoring Report 2018 & 2019**.

The documents and annexes mentioned in the minutes of the training workshops (materials and forms used in the meetings and in the field work for the installation and maintenance of the plots)

are in **Annexes 4.1.1, 4.1.2, and 4.1.3 of Monitoring Report 2018 & 2019**. The form to take data of plots is in **Annex 4.7.3.2 of Monitoring Report 2018 & 2019**.

3. n relation to the information required by email dated April 15, 2020, which is related to field monitoring, we mention the following:

- Evidences about fieldwork made about maintenance to the plots of inventory and to collect information in records (data sheets of 8 samples, where is the end result of doing the whole QA/QC process: 2 in each of the 4 strata, with photographs) have been incorporated to **Annex 4.7.3 of Monitoring Report 2018 & 2019 "monitored sample plots"** , as follows:
  - **Annex 4.7.3.4**: Records in spreadsheets of data of 8 plots measured in February, 2020 to verification 2018 & 2019.
  - **Annex 4.7.3.5**: Photographic records of field work in the sample plots.
- Evidences about work to collect information to do verification of GIS points (records of samples of GIS points, and photographs) have been incorporated in a new **Annex 6a of Monitoring Report 2018 & 2019: "verification LCLU report"**.
- Evidences about fieldwork to collect information on surveillance routes are in **Annex 4.1.9 of Monitoring Report 2018 & 2019**.
- Evidences about fieldwork to collect information on application of Family Agri-food Production Units System - FAPUS are presented in **Annexes 4.4.1, 4.4.2 and 4.4.3 of Monitoring Report 2018 & 2019**.

VVB Response:

PP clarification on the procedures for QA/QC by MEDIAMOS on the periodic field monitoring sheets submitted by ACATISEMA is acceptable. Further evidences on training conducted to the field monitoring survey team are also submitted for verification. Hence CR01 is closed

Finding 3 CR 02

Clarify why there is a reduction in budget executed when compared to budget allocate for 2018 and 2019.

PP Response:

For 2018 a budget was defined. It was approved by *Cabildos* Board and Coordinator Committee, in Colombian pesos (COP), according to ACATISEMA Statues (Articles 29 and 37. Document with ACATISEMA Statutes is Annex 2.1.2 of the PDD). This budget is in Annex 2.1 of Monitoring Report 2018 & 2019: Yearly Plan of Operation - YPO 2018, in page 18, and its values were presented according to a dollar exchange rate of COP 3500. However, considering that the dollar rate was different in 2018 (when this budget was issued), it is now adjusted with a rate of COP 2860 (the average of the first 2 months of 2018), so that the changes can be better visualized.

Activities		Value USD	%
A1.1:	Monitor and control the conservation and recovery of forests and lands of the RIU-SM	468,881	10.4%
A1.2:	Develop and to implement a system of communication and information at the RIU-SM	230,559	5.1%
A1.3:	Develop and to implement a governance system for development and sustainability of ACATISEMA Association	745,797	16.6%
A2.1:	Establish and to develop a Family Agrifood Production Units System (FAPUS)	1,012,413	22.6%
A2.2	Design and to develop a training programs plan to administration and management of natural resources of the RIU-SM	625,455	13.9%
A2.3:	Manage resources for project design and establishment of production chains.	778,671	17.3%
A3.2:	Verify Project and to register units of forest compensation for avoided deforestation	627,622	14.0%
	TOTAL	**4,489,399**	**100.0%**

And the following executed budget was presented (Annex 2.2 of Monitoring Report 2018 & 2019: Project Progress Report about YPO 2018, page 17):

Activities		Value USD	%
A1.1:	Monitor and control the conservation and recovery of forests and lands of the RIU-SM	373,202	9.9%
A1.2:	Develop and to implement a system of communication and information at the RIU-SM	159,245	4.2%
A1.3:	Develop and to implement a governance system for development and sustainability of ACATISEMA Association	688,880	18.2%
A2.1:	Establish and to develop a Family Agrifood Production Units System (FAPUS)	1,095,743	29.0%
A2.2	Design and to develop a training programs plan to administration and management of natural resources of the RIU-SM	454,460	12.0%
A2.3:	Manage resources for project design and establishment of production chains.	616,234	16.3%
A3.2:	Verify Project and to register units of forest compensation for avoided deforestation	387,093	10.3%
	TOTAL	**3,774,856**	**100.0%**

Note: The information is presented in dollars, at an exchange rate of COP 2860 per dollar

For 2019 a budget was defined. It was also approved by *Cabildos* Board and Coordinator Committee, in Colombian pesos (COP), according to ACATISEMA Statues. This budget is in Annex 2.3 of Monitoring

Report 2018 & 2019: Yearly Plan of Operation - YPO 2019, in page 16, and its values were presented according to a dollar exchange rate of COP 3500. However, considering that the dollar rate was different in 2019 (when this budget was issued), it is now adjusted with a rate of COP 3140 (the average of the first 2 months of 2019), so that the changes can be better visualized.

Activities		Value USD	%
A1.1:	Monitor and control the conservation and recovery of forests and lands of the RIU-SM	538,917	11.3%
A1.2:	Develop and to implement a system of communication and information at the RIU-SM	944,039	19.7%
A1.3:	Develop and to implement a governance system for development and sustainability of ACATISEMA Association	992,436	20.7%
A2.1:	Establish and to develop a Family Agrifood Production Units System (FAPUS)	411,688	8.6%
A2.2	Design and to develop a training programs plan to administration and management of natural resources of the RIU-SM	507,778	10.6%
A2.3:	Manage resources for project design and establishment of production chains.	917,197	19.2%
A3.2:	Verify Project and to register units of forest compensation for avoided deforestation	471,783	9.9%
	TOTAL	**4,783,840**	**100.0%**

And the following executed budget was presented (Annex 2.4 of Monitoring Report 2018 & 2019: Project Progress Report about YPO 2019, page 18):

Activities		Value USD	%
A1.1:	Monitor and control the conservation and recovery of forests and lands of the RIU-SM	509,502	12.1%
A1.2:	Develop and to implement a system of communication and information at the RIU-SM	785,703	18.7%
A1.3:	Develop and to implement a governance system for development and sustainability of ACATISEMA Association	1,070,922	25.4%
A2.1:	Establish and to develop a Family Agrifood Production Units System (FAPUS)	488,485	11.6%
A2.2	Design and to develop a training programs plan to administration and management of natural resources of the RIU-SM	448,821	10.7%
A2.3:	Manage resources for project design and establishment of production chains.	687,986	16.3%
A3.2:	Verify Project and to register units of forest compensation for avoided deforestation	218,193	5.2%
	TOTAL	**4,209,613**	**100.0%**

Note: The information is presented in dollars, at an exchange rate of COP 3140 per dollar

(data were taken from budget tables defined and approved by indigenous authorities of RIU-SM, and from executed budget tables presented in meetings with *Cabildos* Board and Coordinator Committee).

Effectively, there is a reduction of executed budget in comparison with the defined budget, because in 2018 a budget by USD 4,489,399 was defined to be executed, and USD 3,774,856 were executed, and in 2019, as can be seen in the corresponding table above, a bigger budget, by USD 4,783,840, was defined to be executed, and USD 4,209,613 were executed.

These differences are due, among others, to some of following reasons:

- ✓ The focus on structuring the budget is to consider it as a guide to maximum investments per item, according to estimates of the possible costs and expenses that would be incurred in carrying out a certain activity. These estimates generally undergo changes, as they are affected by variables that cannot be controlled, such as transport, execution times, the procurement of materials, and companies that develop contracts.
- ✓ We always seek to optimize the investments consigned in the budget, to achieve the greatest and best possible economy, without affecting the execution of the Activities. For example, the administration of the headquarters has made it possible to optimize resources, without affecting governance with the Association in the Indigenous Reserve.
- ✓ It is defined that the budgeted resources that cannot be executed in one year (according to the budget defined with the estimates made) are added to the budget for the following year. In this way, the investments that were not made in 2018 were transferred to the 2019 budget, so that the resources are fully used and do not lose validity. Similarly, the resources that were not executed in 2019 were transferred to the 2020 budget.

  Some budget items, in effect, began their execution in the defined year, but did not end in the same year, but continued and were later completed, reason why a favorable residue is generated, which must be paid in the following year, after the termination and liquidation of the contracts to the satisfaction. Some of these are as follows:

  * Regarding Activity A1.1: Perform surveillance and control of the territory
    - About the provision of food for the indigenous guard: one of the contracts to can provide food to the indigenous guards began in September 2018, but ended in January 2019, so part of the resource destined to pay for this service went to 2019.
    - About the construction of the control stations that the indigenous guard uses as support for the task of control and surveillance of the territory: the contract to build these physical facilities was signed in September 2018, but its validity was until January 2019, so that the final payment for this work was made in 2019.
    - A substantial saving was made in the purchase of the 300 kits of the indigenous guard, which were made with the best quality standards and at the best prices.
  * Regarding Activity A1.2: Improve communication, information and transport conditions

- About the supply of boats and engines to meet transportation needs of communities: some boats were purchased in 2018, but most of them, whose acquisition was also budgeted to be made in 2018, did not were bought already made, but began construction in 2019, so many of the resources for this item were executed in 2019.
- About the construction of neighborhood bridges: the construction of the bridges that are used by inhabitants, especially children to go to their schools, was not completed in 2018, so many of these were completed in 2019 and even in the year 2020.
- A contract was made for the "construction of the multifunctional sports center in the *Cumariana* community, which, at the end of 2019 was still under construction (59%), to be delivered and canceled in 2020, for which the residue passes to the budget and execution of the year 2020. This was the place where the ACATISEMA General Assembly was held in 2019.

* Regarding Activity A1.3: Strengthen governance in the Indigenous Reservation

- About the expenses at the headquarters of the Association: These expenses were lower than budgeted, so resources were optimized in the payment of leases in 2018, public services, supplies and equipment.
- In 2018, the budget for the construction of the *Inírida* headquarters was not executed, which was done in 2019.
- In 2019, a higher than budgeted execution was presented (107.9%), this due to the incorporation of new professionals in the structure of the Association for the management and implementation of the different activities in the indigenous reservation. There was also an increase in the support of cultural activities carried out by the communities of the sector (indigenous games, sports tournaments, crafts, traditional dances).

* Regarding Activity A2.1: Establish and develop the FAPUS

- Keep in mind that, both in 2018 and in 2019, there were executions higher than the budgeted values, of 108.2% and 118.7% respectively, this is due, among other things, to:

  i. The inclusion of new community captains who were linked to the REDD+ Project RIU SM.

  ii. Cassava grater contracts, which had to be expanded in terms of quantity, due to the link of new communities to the project and due to internal needs. They were held in 2018 and 2019.

  iii. In 2018, a census was carried out in the entire indigenous reservation, which was not within the budget.

  iv. At the end of 2019 there were 315 communities linked to the REDD+ Project RIU-SM, and in the initial 2019 budget there were 265 communities. Our policy is one of inclusion and this has further strengthened the project within the communities.

* Regarding Activity A2.2: Support and develop education programs

- About supports for students in higher education: In 2018, not all the students in higher education expected were enrolled (80 students). Supports to students were budgeted, in the

form of “monthly educational aid”, but most of them were students of the *Sistema Nacional de Aprendizaje* - SENA (National Learning System), which is free, so the aid was less.

* Regarding Activity A2.3: Develop productive projects
  - About the development of the silvo pastoral project: Two of the contracts to provide the inputs to start this project were signed in 2018, but they continued to run and were liquidated in 2019.
  - About other productive projects that were consulted and designed: Due to logistics issues with cooperating external entities and due to the fulfillment of some requirements and conditions, some projects started in 2019 (such as the agroforestry cultivation of cocoa-*plátano*-corn-forest, support for handicrafts, the creation of the cooperative), who achieved 80% execution, and others have been left for 2020 (nature tourism, ornamental fish, self-sufficient integral farms, fish farming in floating cages and *lapa* zoo - hatchery). This also means that the investments of the budget allocated for training in productive projects are postponed to the time of their start.
* Regarding Activity A3.2: Verification of the REDD+ Project RIU-SM
  - The costs of performing the tasks conducive to achieving verification were optimized, with less executions than budgeted, both in 2018 and 2019 (with preparations for the current verification process).
  - Each year a budget is established for the activity to "verifying the project and registering the forest compensation units for avoided deforestation", so that with this there is an economic capacity to meet the costs and expenses of this activity and any event additional to come forward. As it has been said, the surpluses of the year in the budget execution go to the budget of the following year

ACATISEMA is the Indigenous Association that currently executes the largest proportion of the budget, as a part of the transference, administrative in this case, that is one of the Project targets. In this way, almost all the functions of managing economic resources that are part of the budget are in charge of the Association. ACATISEMA are improving its mechanisms to developed the Project Activities and advances in its management processes.

It should also have in mind that the defined budget for the year 2019, compared to the year 2018, had an increase of 7% (it went from USD $ 4,489,399 for 2018 to USD $ 4,783,840 for 2019). There was also an increase of 11.5% in the budget execution of the year 2019 compared to that of 2018, (it went from USD $ 3,774,856 for 2018 to USD $ 4,209,613 for 2019), which results in benefits for the communities of the indigenous reservation and for the REDD+ Project RIU-SM.

VVB Response:

The clarification by PP on the budget executed and budget allocate for 2018 and 2019 is acceptable. Hence CR02 is closed

Finding 4 CR 03 Please submit English translated version of Annex3, Annex4 and other project related documents for review.
PP Response: The documents in **Annex 3 of Monitoring Report 2018 & 2019** are now translated to English: 3.1_email_MADS_RENARE_2019_08_16.pdf 3.2_about_application_Res1447,pdf 3.3_planning_safeguards_to_REDD+.pdf 3.4_fiscal_observer_report_2018.pdf 3.5_fiscal_observer_report_2019.pdf 3.6_declar_proj_not_other_GHG.pdf (new) 3.7_MADS_response_about_RENARE (new) About **Annex 4**, it contains much files, mostly related to the execution of contracts with which the Project Activities are carried out (more than 300 files) and translate them to English would be very time consuming and delayed. Therefore, a document is presented in English with a synthesis of the content of the files of these contracts. However, files that are unrelated to contracts, but are important, are fully translated. An **Annex 4.0 have been incorporated to Monitoring Report 2018 & 2019** with the synthesis of the content of contracts, duly listed and translated.
VVB Response: As requested the English translated version of documents related to project are now submitted by PP for review. Hence CR03 is closed.

Finding 5 CR04 from previous verification The response by the PP to query by VERRA, indicates that the project is willing to comply with and register under the RENARE platform when it is operational and comply with the Resolution 1447 which is applicable to the project. However a FAR is raised to be addressed by the VVB in the subsequent verification.
PP Response: As in the EPIC verification report was presented (dated 11/19/2018, **Annex 4.7.2.2 of Monitoring Report 2018 & 2019**: Verification Report 2016 - 2017, page 38), the PP's response to the VERRA query, to date, remains the same. And it is that the Project is willing to comply and register under the RENARE platform, when it is operational, and comply with Resolution 1447/2018, which is applicable

to the Project.

However, at date, May 10, 2020, the RENARE platform is not yet operating. In fact, according to a query made to the *Dirección de Cambio Climático y Gestión de Riesgo* (Directorate of Climate Change and Risk Management) - DCCGR of MADS, a response was obtained on April 1, 2020 (**Annex 3.7 of Monitoring Report 2018 & 2019**), where, among other aspects, they mention the following:

"*Regarding the start-up of RENARE we allow ourselves to inform you that both the session held on October 11, 2019 with 8 pilots* [training workshops] *in the private sector, as well as the training workshop given to the members of Asocarbono on December 20, allowed us to identify some necessary modifications and improvements to the platform that are in progress. Once the testing cycles of these modifications have been passed, the platform will be put into operation for the general public.*

As part of the start-up of the platform, a training plan had been programmed with different actors, however, this training scheme will be reviewed in light of the new circumstances under COVID-19 as part of the measures of the National Government to face the current crisis."

Therefore, the REDD+ Project RIU-SM continues with the willingness to comply with all requirements and provisions of Resolution 1447/2018, including future ones (which require that the environmental authorities have the necessary elements and tools and when these entities dispose it), among others, to register on the RENARE platform, which will be informed to the corresponding VVB in a subsequent validation and verification process.

VVB Response:

The CR04 is closed, as PP agreed to inform the corresponding VVB in a subsequent validation and verification process.

Finding 6 CR05

PP to clarify the following

1. Which satellite output was used from the Sentinel mission for LC classification?
2. Why Inclusion of the SWIR band was not used for greater accuracy?
3. The PCA yields 3 components. Can it be clarified the reason for discarding PC 1 and 3?
4. Aerial photographs were used for verification along predefined path. Can it be clarified what percentage of the project and leakage area was covered by this method?

That table 7 of AFOLU analysis shows verification of aerial images with satellite data. For IDs 68, 69 and 77, there is a change from primary forest to other classes that indicate deforestation? If so, what is the reason for deforestation in these areas? Also let us know the timing of the satellite image and the aerial photography?

PP Response:

1. In the document "*VERIFICATION OF LAND USE AND LAND COVER, FOR RRL MONITORING, IN THE*

PERIODS 2018-2019" (GIS REPORT 2018-2019) (Folder "annex6_verification_LULC_report" - already shared with the auditor joint with the Monitoring Report 2018 & 2019-, file "6_SIG_report_2018-2019_en.pdf"), section "*3. Satellite remote sensing process*" it is specified that bands 2, 3, 4 y 8 corresponding to RGB + NIR of the Sentinel-2 mission were used. The results obtained from this procedure, using ISODATA, classification are Forest and Non-Forest covers.

2. The main reason is because of the difference in their spatial resolution: while SWIR 1 and 2 - bands 11-12 correspond to 20m per pixel, RGB + NIR corresponds to 10m per pixel

3. For 7 years we have observed that PCA highlights non-forested areas by reducing the variability of the pixels corresponding to this category, allowing the ISODATA classifier to better segment and reduce noise (Forest area that is Non-Forest; Non-Forest area that is Forest). The reason for discarding PC1 and PC3 is due to an empirical process where the three components are evaluated and it is determined which of them has better highlighted the non-forested areas.

4. The criteria to define the routes is the area proportion by each of the Land Uses / Land Covers (LULC) within RRL (see "*GIS REPORT 2018-2019*", Table 6) and not the AP and LB spatial boundaries, according to "*VCS Module VMD0007: Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation (BL-UP), v3.2*", section "*2.1.4-Map accuracy assessment*". In other words, the sample to perform the GIS verification in the field depends more on the number of verification points in the field distributed in LULC (not so much on some percentage of the Project Area -PA- or the Leak Belt -LB-), which was determined in 115 points (although 116 were taken), as specified in the "*GIS REPORT 2018-2019*", section "*4 Methodology for validating the land use and land cover map*", literal "*b) Determination of sample size*".

   The routes are intended to cover as much area as possible within RRL. However, we can estimate the number of observations within LB and AP established in "*GIS REPORT 2018-2019*", table 7.
   There are 61 observations on the Project Area (52.6% of the observations)
   There are 32 observations on the Leakage Belt (27.6% of the observations)
   The other 19.8% are Non-Forest coverages.

Observations on the Project Area

Codigo	Cob_Foto_E	LU_2019_En
3	Primary Floodplain Forest	Primary Floodplain Forest
4	Primary Floodplain Forest	Primary Floodplain Forest
5	Primary Floodplain Forest	Primary Floodplain Forest
6	Primary Floodplain Forest	Primary Floodplain Forest
7	Primary Floodplain Forest	Primary Floodplain Forest
8	Primary Floodplain Forest	Primary Floodplain Forest
11	Primary Floodplain Forest	Primary Floodplain Forest
12	Primary Floodplain Forest	Primary Floodplain Forest
14	Primary Floodplain Forest	Primary Floodplain Forest
16	Primary Floodplain Forest	Primary Floodplain Forest
18	Primary Floodplain Forest	Primary Floodplain Forest

Observations on the Leakage Belt

Codigo	Cob_Foto_E	LU_2019_En
10	Primary Floodplain Forest	Primary Floodplain Forest
13	Primary Floodplain Forest	Primary Floodplain Forest
15	Primary Floodplain Forest	Primary Floodplain Forest
17	Primary Floodplain Forest	Primary Floodplain Forest
19	Primary Floodplain Forest	Primary Floodplain Forest
2	Regeneration Vegetation	Primary Floodplain Forest
21	Primary Forest	Primary Forest
30	Primary Forest	Primary Forest
35	Primary Forest	Primary Forest
37	Primary Forest	Primary Forest
38	Primary Forest	Primary Forest

20	Primary Floodplain Forest	Primary Floodplain Forest
22	Primary Forest	Primary Forest
23	Primary Forest	Primary Forest
24	Primary Forest	Primary Forest
25	Primary Forest	Primary Forest
26	Primary Forest	Primary Forest
27	Primary Forest	Primary Forest
28	Primary Forest	Primary Forest
29	Primary Forest	Primary Forest
31	Primary Forest	Primary Forest
32	Primary Forest	Primary Forest
33	Primary Forest	Primary Forest
34	Primary Forest	Primary Forest
36	Primary Forest	Primary Forest
39	Primary Forest	Primary Forest
43	Primary Forest	Primary Forest
44	Primary Forest	Primary Forest
45	Primary Forest	Primary Forest
46	Primary Forest	Primary Forest
47	Primary Forest	Primary Forest
48	Primary Forest	Primary Forest
49	Primary Forest	Primary Forest
50	Primary Forest	Primary Forest
52	Primary Forest	Primary Forest
53	Primary Forest	Primary Forest
54	Primary Forest	Primary Forest
55	Primary Forest	Primary Forest
56	Primary Forest	Primary Forest
57	Primary Forest	Primary Forest
58	Primary Forest	Primary Forest
60	Primary Forest	Primary Forest
61	Primary Forest	Primary Forest
62	Primary Forest	Primary Forest
56	Primary Forest	Primary Forest
70	Primary Forest	Primary Forest
71	Primary Forest	Primary Forest

40	Primary Forest	Primary Forest
41	Primary Forest	Primary Forest
42	Primary Forest	Primary Forest
51	Primary Forest	Primary Forest
59	Primary Forest	Primary Forest
63	Primary Forest	Primary Forest
65	Primary Forest	Primary Forest
67	Primary Forest	Primary Forest
68	Regeneration Vegetation	Primary Forest
69	Regeneration Vegetation	Primary Forest
74	Primary Forest	Primary Forest
75	Primary Forest	Primary Forest
77	Savannahs	Primary Forest
78	Primary Forest	Primary Forest
79	Primary Forest	Primary Forest
80	Primary Forest	Primary Forest
84	Primary Forest	Primary Forest
87	Primary Forest	Primary Forest
88	Primary Forest	Primary Forest
9	Regeneration Vegetation	Primary Floodplain Forest
93	Primary Forest	Primary Forest

72	Primary Forest	Primary Forest
73	Primary Forest	Primary Forest
76	Primary Forest	Primary Forest
81	Primary Forest	Primary Forest
82	Primary Forest	Primary Forest
83	Primary Forest	Primary Forest
85	Primary Forest	Primary Forest
86	Primary Forest	Primary Forest
89	Primary Forest	Primary Forest
90	Primary Forest	Primary Forest
91	Primary Forest	Primary Forest
92	Primary Forest	Primary Forest
94	Primary Forest	Primary Forest
95	Secondary Forest	Secondary Forest

5. Table 7 shows the verification of the map generated from the Sentinel-2 satellite images using aerial images. Each aerial photograph contains the geographical coordinate of the center of the image (latitude-longitude) and through a GIS intersection it is possible to compare it with the LULC coverage.

Therefore, what is shown in Table 7, ID 68, 69 and 77 is not a change of coverage LULC, it is a misclassification. In other words, the aerial photograph shows the real cover observed in December 2019 and through the GIS intersection, it's established that what is observed in the aerial photographs does not correspond to what is classified in the satellite image. These errors are evidenced in table 8, in order to generate an evaluation result.

VVB Response:

The clarification by PP on the GIS and maps used are accepted by verification team. Hence CR05 is closed.

Finding 7 CR06

The L6, L10 and Z47 plots were completely deteriorated due to the strong winter (flooding) and strong winds. It was informed that two contiguous plots were built to replace them: L10a and L21a. Can you confirm the protocol used to establish these new plots and provide any SOP if applicable in such scenario? Also can you confirm the new plot built to replace Z47?

PP Response:

Effectively, at the time of maintenance of plots L-6 and L-10 in Zone3, they were deteriorated due to extreme weather conditions that occurred recently (flooding and strong winds). However, the Z-47 plot

in Zone 2 is not deteriorated, it was replaced by the Z-33 plot that was visited by the Project's field work team prior to the audit, as accepted by the audit.

The procedure used to establish the new plots L-10a and L-21a, which replaced plots L-6 and L-10, is the same as applied to the original plots, as described in the PDD, section "*3.1.2 Estimation of Carbon Stocks before deforestation for stratum*" (page 191) and in the Annex 13 of the PDD: "*VCS Module VMD0001: Estimation of carbon stocks in the above- and below ground biomass in live tree and non-tree pools (CP-AB)*", where it is explained that the guidelines of the "Protocolo para la estimación nacional y subnacional de biomasa - carbono en Colombia" (IDEAM, 2011) [Protocol for the national and subnational estimation of biomass - carbon in Colombia] were accomplished. Thus, the same steps explained in the field guide "Protocol for Forest Inventory (Quantification of Aboveground Biomass)" updated in January 2020 (Annex "4.7.3.1_guide_measure_trees_plots_en.pdf" of the Monitoring Report 2018 & 2019 already shared with the auditor) were followed; the same format was used to record the data (Annex "4.7.3.2_template_take_data_plots_en.pdf" of the Monitoring Report 2018 & 2019) and the same measures for evaluation and quality control were used (Annex "4.7.3.3_QA_QC_procedures_field_forms.pdf" of the Monitoring Report 2018 & 2019).

In this way, the IDEAM Protocol and the guide with the formats are constituted as the Standard Operating Procedure (SOP) to guide the work in plots.

VVB Response:

The clarification by PP on replacing L6, L10 and Z47 plots (completely deteriorated due to the strong winter (flooding) and strong winds) by L10a, L21a and Z-33. The protocol used to establish these new plots and SOP is submitted. The verification team checked the SOP and protocol and accepted. Hence CR06 is closed.

Finding 8 CR07

During the remote site audit it was observed that plots H-26, H-27 and Z-33 are located in the leakage belt? Can it be clarified the reason for monitoring of plots in the leakage belt rather than the project area? why location of plots is not considered in the project area?

PP Response:

About the spatial boundary to which the monitored plots belong, the following must to be considered: the plots P-03, P-25, and Z-10 are located in the Project Area (PA); the plots H-26, H-27, L-10a, L-21a, and Z-33 are located in the Leakage Belt (LB).

In this way, not only the plots that are located in the Leakage Belt are monitored, but the location of the plots in the Project Area is also considered to, in the same way, monitor them.

The location of the plots was carried out randomly (using GIS software) considering the forest strata defined in the design of the Project, that is, the representative biomes of the RIU-SM forests containing the Project Area and the Leakage Belt. Therefore, the plots are located, proportionally (according to the

size of each biome in RIU-SM) in Helobiome, Peinobiome, Litobiome y Zonobiome (in fact, the parcel code begins with the first letter of the corresponding biome: “H”, “P”, “L”, “Z”).

This, considering what is described in the “*VCS Module VMD0001: Estimation of carbon stocks in the above- and below ground biomass in live tree and non-tree pools (CP-AB)*”, section “*5 PROCEDURES / Frequency of measurement for baseline above- and belowground biomass stocks*”, where it says that:

“*Above- and belowground biomass stock estimates are valid in the baseline (i.e. treated as constant) for 10 years, after which they must be re-estimated from new field measurements.* ***For each stratum****, where the re-measured estimate is within the 90% confidence interval of the t=0 estimate, the t=0 stock estimate takes precedence and is re-employed, and where the re-measured estimate is outside (i.e. greater than or less than) the 90% confidence interval of the t=0 estimate, the new stock estimate takes precedence and is used for the subsequent period.*”

Something similar is established in the “*VCS Module VMD0004 - Estimation of stocks in the soil organic carbon pool (CP-S)*”, section “*II. PROCEDURES / Frequency of measurement for soil organic carbon stocks*”, where it says that:

“*Soil organic carbon stock estimates are valid in the baseline (i.e. treated as constant) for 10 years, after which they must be re-estimated from new field measurements.* ***For each strata****, where the re-measured estimate is within the 90% confidence interval of the t=0 estimate …*”.

Thus, for estimates of above-ground and below-ground biomass, and soil organic carbon (for which the plots are installed), strata are more relevant than spatial boundaries.

VVB Response:

The clarification by PP on considering H-26, H-27 and Z-33 plots under the leakage belt rather than the project area is acceptable. Hence CR07 is closed.

Finding 9 CR08

It is indicated in the risk report that the significance of the risk of every natural disturbance in the Project has been assessed as “Insignificant”, knowing that none of the risks that should occur, would lead to a loss greater than 5% of the carbon pools in the Project Area in case of fire, pest and diseases, extreme weather and geologic risk. As two plots have been lost during this verification, can such the total loss be quantified and justified to be below the 5%? Have other areas been lost due to extreme weather?

PP Response:

The biomass content in the carbon pools is directly proportional to the area of forests in the Project Area. In this way, the loss in carbon pools can be quantified and justified to be below the 5% based on deforested area due to natural disturbances.

On the one hand, in terms of the number of plots in the forest inventory, the proportion represented by the loss of two of these (L-6 and L-10), in relation to all plots, can be quantified as follows: 2 plots /

131 sample plots = 1.53% (less than 5%).

On the other hand, the dimensions of the plots installed by the REDD+ Project RIU-SM are 50 meters x 50 meters, equivalent to 2,500 m^2, equivalent, in turn, to 0.25 hectares. So, with the deterioration of these two parcels (L-6 and L-10) a total of 0.5 hectares of forest was lost.

Then, the proportional quantifiable loss by these tow plots with respect to the total Leakage Belt -LB- (where these two plots were found) is: 0.5 ha. / 486,211 ha. = 0.0001 % (less than 5%).

Regarding the loss of other areas due to extreme weather, the following must be considered, specifically in relation to flooding:

During the current monitoring period 2018 & 2019, there were changes in coverage from Forest to Water Bodies (Wetlands - WL), as can be seen in the information and the respective calculations presented (see folder "calculation_tables" -already shared with the auditor joint with the Monitoring Report 2018 & 2019-, file "monitoring.xlsx", sheets "Defor2018" and "Defor2019"), where the information about the transitions of LULC coverage is presented for each year and each spatial boundary.

Summing the Project Area (PA) data with the Leakage Belt (LB) data, in 2018 the change from Forest to Wetlands was of 830 ha., and in 2019 it was of 168.7 ha. Then, in 2018 & 2019 there was a total loss of forest of 998.7 ha. due to flooding.

Thus, the proportional quantifiable loss due to the change of coverage from Forest to Wetlands with respect to the total of the Project Area (1,150,212 ha.) plus the Leakage Belt (486,211 ha.), in 2018 & 2019, is: 998.7 ha. / 1,636,423 ha. = 0.06 % (less than 5%).

VVB Response:

The clarification by PP on the proportional quantifiable loss due to the change of coverage from Forest to Wetlands with respect to the total of the Project Area (1,150,212 ha.) plus the Leakage Belt (486,211 ha.), in 2018 & 2019, is: 998.7 ha. / 1,636,423 ha. = 0.06 % (less than 5%) is acceptable. Hence CR08 is closed.

Finding 10 CR09

115 sample plots are selected for this verification. Can it be informed how many plots were classified as lost during the survey?

In the forest inventory to estimate the biomass content in forests, carried out within the framework of the REDD+ Project RIU-SM, 131 plots were installed. Through the use of the GIS software, a check was made of all these plots, in order to verify how many could have undergone changes from Forest to Non-Forest.

Based on this check, it can be concluded that for the current monitoring and verification periods 2018 & 2019, no other parcels were found that have suffered losses due to deforestation due to any event

(anthropic or natural), apart from the two parcels already indicated (L-6 and L-10).
VVB Response: The clarification by PP on the plots selected for monitoring in this verification period and loss of 02 plots is accepted. Hence CR09 is closed

Finding 11 CR10 How the grievances if any were addressed is not cleared during the stakeholder meetings conducted for this verification period.
PP Response: The REDD+ Project RIU-SM is an initiative of the *Asociación de Cabildos y Autoridades Tradicionales Indígenas de la Selva de Matavén* – ACATISEMA. The ACATISEMA Association has an organizational structure (see Monitoring Report 2018 & 2019 already shared with auditor, page 30), which includes a sectoral organization of the indigenous reservation (see Monitoring Report 2018 & 2019, table 3, page 39), where each sector has as representative authority to one *Cabildo*, each of whom is an instance of solution of grievances and conflicts, which meet in the *Cabildos* Board. Each community in the sectors has as representative authority to one Captain, each of whom is also an instance for the resolution of grievances and conflicts. In the organizational structure also highlights the existence of a Fiscal Observer, who is also an instance of control in the solution of grievances and conflicts. This is how through the *Cabildos*, Captains and the Fiscal Observer these grievances and conflicts are channeled and, if applicable, they are taken to wider meetings and assemblies for discussion and resolution. In the organizational structure of ACATISEMA shows the establishment of a General Assembly, a *Cabildos* Board, a Coordinator Committee, a Board of Directors, a Fiscal Observer, Regional Support Groups (Zonal Delegations), Community Captains, an Indigenous Guard and, on the part of the Project, some indigenous Coordinators Zonal, which reflects the existence of a system of authorities who resolve different aspects of the Association, in particular everything related to grievances and conflicts, according to its administrative autonomy, rules, own definitions, organization and Statutes (file "Annex2.1.2.pdf" of the PDD), where, through different Articles, it is mentioned that: "*Article 29. FUNCTIONS OF THE SECTOR CABILDOS … h) To be the instance of resolution of the conflicts of the members of the Association …* *Article 37. Functions of the Coordinating Committee … m) Advise and support the processes of agreement and conflict resolution to the problems of the Selva de Matavén, in accordance with the*

guidelines established by the General Assembly and the Sector Cabildos Board…

Article 47 … Regional Support Groups will have the following functions … a) Process the worries of the zones before the General Assembly and the Coordinating Committee.".

Article 50. The functions of the Territory and Environment Coordinator are as follows … c) Collect the worries, suggestions and observations of the communities, about events and activities that impact the environment and biodiversity in the Selva de Matavén…

Article 60. Fiscal Observer: It is the entity that supervises the fulfillment of the activities that correspond to the members of the Coordinating Committee and the operation of the Association in general. It is the internal control body of the Coordinating Committee …

Article 61. Functions of the Fiscal Observer … a) Request technical and financial reports on activities, projects and programs. b) Evaluate forementioned activities. c) Submit reports about the activities carried out to the General Assembly. d) Notify the General Assembly and the Sector Cabildos Board of irregularities regarding the development of the Association. e) Summon the General Assembly and the Sector Cabildos Board when he/she deems it pertinent. f) Others not contemplated in these statutes and assigned by Law…

Furthermore, the Strategic Alliance Agreement for the Protection, Conservation and Recovery of the natural forests of the *Resguardo Indígena Unificado - Selva de Matavén*, in its 5th and 8th clauses establishes that:

"*Fifth. - Ethnic and Environmental Safeguards: The parties of the ALLIANCE agree during the development of the PROJECT to comply with all ethnic and environmental safeguards for the Resguardo Indígena Unificado - Selva de Matavén, within the constitutional and legal framework of Colombia, in particular those referring to … **2. Autonomy**: understood this as the ability to make own decisions regarding the territory, self-government and culture in accordance with ancestral practices of internal organization. The right to autonomy and self-determination of the peoples is recognized in international law and in the Colombian National Constitution …*

Eighth. - ACATISEMA Special Obligations… 2. Autonomously resolve internal and social difficulties or conflicts that arise and that affect or hinder the execution of the normal development of the Project."

The REDD+ Project RIU-SM has always supported and endorsed all the management of the Association in the RIU-SM, respecting that its leaders and authorities have the right to autonomously exercise their government, control and justice.

In any case, the meetings held (whose minutes are in Annex 1 of the Monitoring Report 2018 & 2019 already shared with the auditor), are spaces used by the participants to raise their concerns, doubts, conflicts, grievances, needs and proposals about the development of the REDD+ Project RIU-SM, which are attended by the indigenous representatives in charge of each meeting, who also invite the attendees to be more willing to approach and learn about the Project, participate, avoid misunderstandings, work collaboratively, etc., as presented in the minutes of the following meetings:

- Meeting of *Cabildos* Board, Coordinator Committee and Zonal Coordinators. 08/11/2017-09/11/2017. Villavicencio – Meta (File "1.1_minutes_CabildBoard_CoCo_2017_11_08-09.pdf").

- Zonal meeting with Captains and leaders. 16/11/2017-29/11/2017. Communities in RIU-SM (Files 1.2 to 1.6: minutes of meetings in Zones 5, 4, 3, 2 and 1), from which the project execution budget for the years 2018 and 2019 is also derived.
- Meeting of Joint Commission. 20/02/2018-21/02/2018. Villavicencio – Meta (File "1.11_minutes_JointComm_2018_02_20-21.pdf").
- Meeting of *Cabildos* Board, Coordinator Committee and Zonal Coordinators. 22/02/2018-23/02/2018. Villavicencio – Meta (File "1.12_minutes_CabildBoard_CoCo_2018_02_22-23.pdf").
- Meeting of *Cabildos* Board and Coordinator Committee. 17/08/2018-19/08/2018. Inírida - Guainía (File "1.16_minutes_CabildBoard_CoCo_2018_08_17-19.pdf").
- Assemblies Zones 3, 4 and 5. 22/09/2018-23/09/2018. Caño Fistol community (File "1.17_minutes_CabildBoard_CoCo_Z3-4-5_2018_09_22-23.pdf").
- Meeting of *Cabildos* Board, Coordinator Committee and Zonal Coordinators. 25/01/2019-27/01/2019. Bogotá (File "1.20_minutes_CabildBoard_CoCo_2019_01_25-27.pdf").
- Zonal Meetings to socialization of budget execution according to the Activities of the REDD+ Project RIU-SM. 10/02/2019- 12/02/2019. Communities in RIU-SM (Files Communities in RIU-SM (Files 1.22 to 1.26: minutes of meeting in Zone 1-Sector2, Zone 2-Sector 3a, Zone 1-Sector 1, Zone 2-Sector 3b, Zones 3, 4 and 5 in Sector 4).
- XV General Assembly of ACATISEMA. 03/09/2019-05/09/2019.Cumariana community. It is the highest decision-making body, where all the captains of the different communities meet and resolve. (The minutes of this assembly are confidential to the authorities of the indigenous reservation).

Meeting of Cabildos Board and Joint Commission. 30/01/2020-31/01/2020. Bogotá (File "1.27a_minutes_CabildBoard_CoCo_2020_01_30-31.pdf").

VVB Response:

The clarification by PP on the grievances addressed during the stakeholder meetings conducted for this verification period is accepted. Hence CR10 is closed.

Finding 12 CR11

Some deforestation due to agricultural activity was observed during the site visit. However it was not attributed to this verification period. Can it be clarified if such activities are included as leakage emissions?

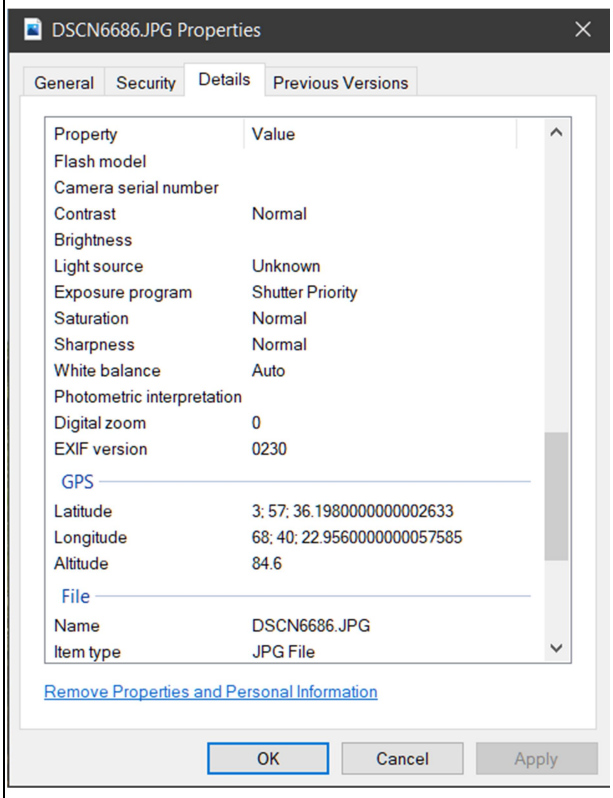
PP Response:

In particular, on day 2 of the tour, through zone 5, an area of deforestation was observed and photographed, as shown in the following illustration:

Area of deforestation close to Cumaral community (Photograph "DSCN6686.JPG")

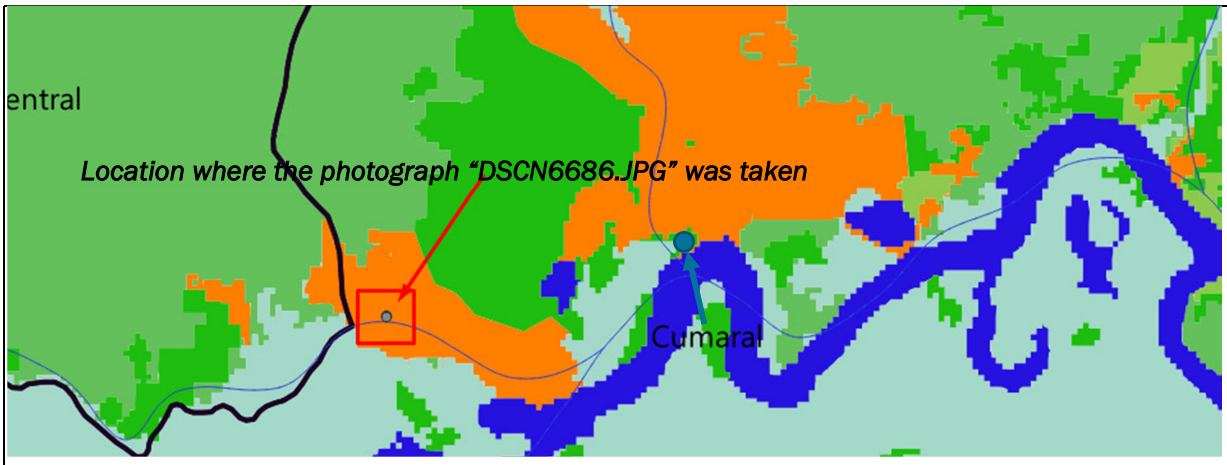
According metadata file, the geographic coordinates were possible obtain, as it is shown in next illustration:

Metadata of Photograph "DSCN6686.JPG", were geographic coordinates are shown



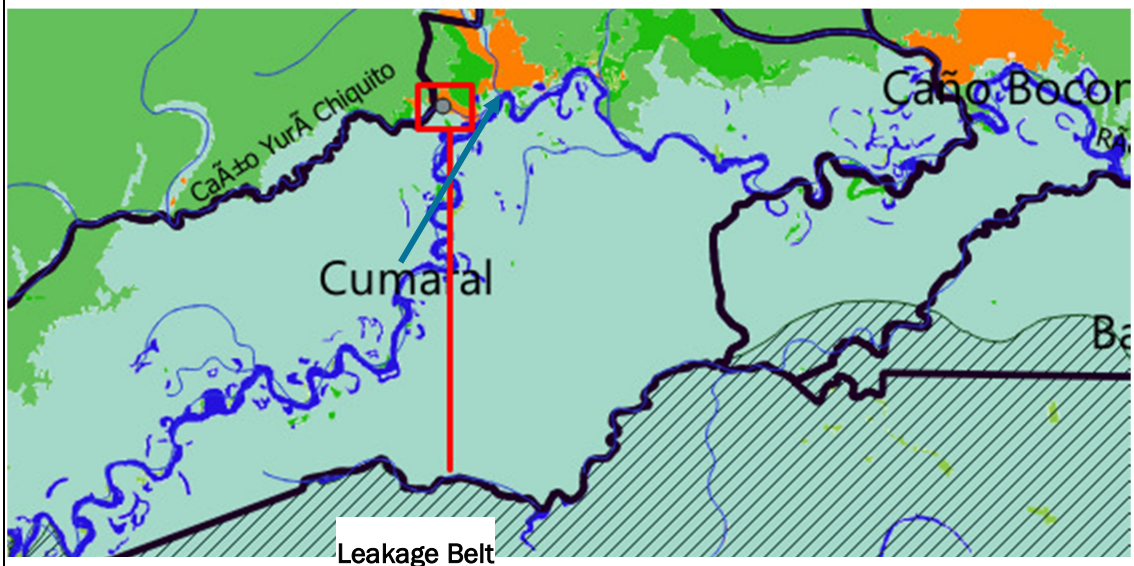
So, locate its position in a map was possible, as it is shown in next illustration:

Location of the place where the photograph "DSCN6686.JPG" was taken, in relation to the Cumaral community (the orange region corresponds to the Heterogeneous Agricultural Area)



About its location in relation with Leakage Belt, this photographic was taken to 10 Km from Leakage Belt border, as it is shown in next illustration:

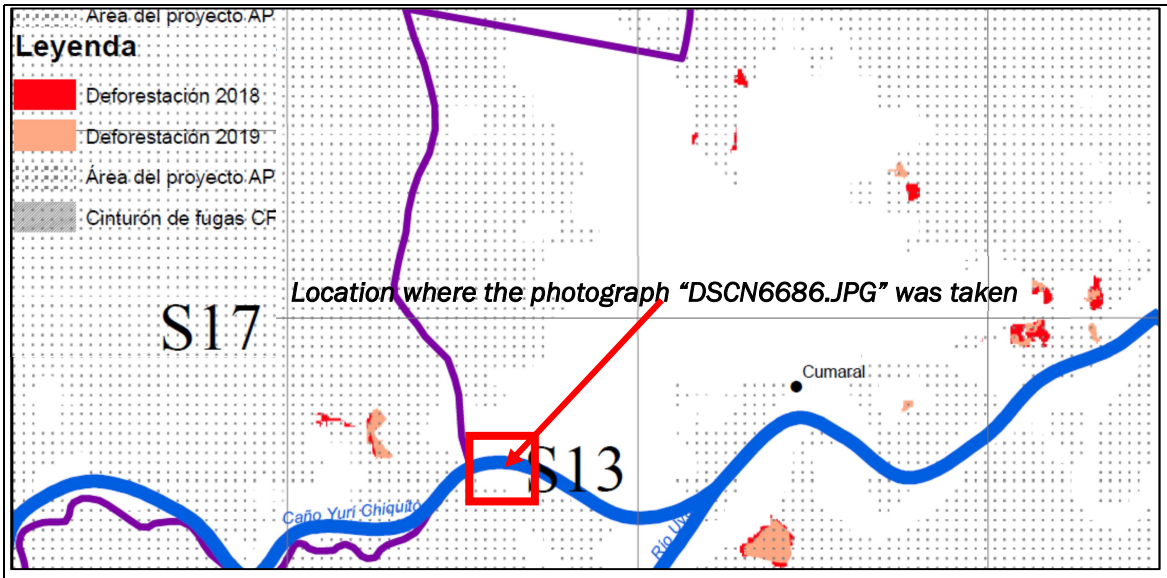
Location of the place where the photograph "DSCN6686.JPG" was taken, in relation to the Leakage Belt (diagonal stripes



This deforested area was Non-Forest before Project Area and Leakage Belt were defined. It is a Heterogenous Agricultural Area in process to become Vegetation on Regeneration where many conucos were developed in the past.

So, this deforested area does not correspond to deforestation in 2018 nor 2019 (as it is shown in next illustration, where deforestation in 2018 is in red and deforestation in 2019 is in orange).

Deforested areas in 2018 & 2019 do not correspond with the location of the photograph "DSCN6686.JPG"



This map was provided by Project Proponent to TE auditor on site visit.

In fact, it does not correspond to any deforestation in the life cycle of the REDD+ Project RIU-SM.

In conclusion, the activity carried out in this area did not cause leakage emissions.

Regarding other activities that can be included as leakage emissions, there were indeed changes in coverage from Forest to Non-Forest in the Leakage Belt, as shown in the following tables of transitions from LULC:

Transition - Change of Land Coverage / Land Use (LC/LU) - Monitoring 2018. Studied period: December 2017 - December 2018. BOUNDARY: Leakage Belt

		Dec-18												
	Dec-17	PF	FPF	SF	Forest	HAA	RH	WL	GL	BS	FS	S	RV	Change
PF primary forest	314,034.4	313,217.4	0.0	0.0	**313,217.4**	506.5	0.0	18.3	93.1	0.0	0.0	0.0	199.2	**817.1**
FPF flood prim fore	160,764.4	0.0	160,321.7	0.0	**160,321.7**	113.5	0.0	222.0	20.9	0.0	0.0	0.0	86.4	**442.7**
SF second forest	6,868.2	0.0	0.0	6,777.2	**6,777.2**	71.1	0.0	2.5	6.2	0.0	0.0	0.0	11.2	**91.0**
Subt Forest/ Subt other cover	**481,667.1**	**313,217.4**	**160,321.7**	**6,777.2**	**480,316.3**	**691.1**	**0.0**	**242.8**	**120.2**	**0.0**	**0.0**	**0.0**	**296.7**	**1,350.8**

PF: primary forest

FPF: flooded primary forest

SF: secondary forest

HAA: heterogeneous agricultural area

RH: rocky hills

WL: wetlands

GL: grassland

BS: bare soil

FS: flooded savanna

S: savanna

RV: regenerating vegetation

Source: Folder "calculation_tables" -already shared with the auditor joint with the Monitoring Report 2018 & 2019-, File "monitoring.xlsx", Sheet "Defor2018"

Transition - Change of Land Coverage / Land Use (LC/LU) - Monitoring 2019. Studied period: December 2018 - December 2019. BOUNDARY: Leakage Belt

		Dec-19												
	Dec-18	PF	FPF	SF	Forest	HAA	RH	WL	GL	BS	FS	S	RV	Change
PF primary forest	314,097.8	313,437.3	0.0	0.0	**313,437.3**	425.3	0.0	2.9	104.8	0.6	0.0	0.0	126.8	**660.5**
FPF flood prim fore	160,706.6	0.0	160,400.8	0.0	**160,400.8**	30.9	0.0	95.5	65.1	2.8	0.0	0.0	111.5	**305.8**
SF second forest	6,862.4	0.0	0.0	6,759.6	**6,759.6**	69.2	0.0	3.0	1.6	0.0	0.0	0.0	29.0	**102.8**
Subt Forest/ Subt other cover	**481,666.8**	**313,437.3**	**160,400.8**	**6,759.6**	**480,597.7**	**525.4**	**0.0**	**101.4**	**171.6**	**3.4**	**0.0**	**0.0**	**267.4**	**1,069.1**

Source: Folder "calculation_tables" -already shared with the auditor joint with the Monitoring Report 2018 & 2019-, File "monitoring.xlsx", Sheet "Defor2019"

These values of changes from Forest to Non-Forest in the Leakage Belt are already part of the discounts for leakage to emission reductions, according to the *VCS Module VMD0010 - LK-ASU* y la *VCS Methodology VM0007 - REDD-MF*.

VVB Response:

The clarification by PP on the deforestation due to agricultural activity observed during the site visit is acceptable as these values of changes from Forest to Non-Forest in the Leakage Belt are already part of the discounts for leakage to emission reductions, according to the VCS Module VMD0010 - LK-ASU y la VCS Methodology VM0007 - REDD-MF. The verification team checked the emission reduction calculations sheets and found ok. Hence CR11 is closed.

Finding 13 CR12

Totally 8 plots were visited. Field Sheets verified by the field personnel for these plots earlier during monitoring can be submitted.

PP Response:

In the Folder "annex4_evid_proj_exec\4.7_activitiesA3.1-A3.2\4.7.3_monitored_sample_plots", already shared with the auditor joint to Monitoring Report 2018 & 2019, 8 new files have been included that correspond to the field sheets with the data of the plots that were verified by the field work team of the REDD+ Project RIU-SM, before the audit, as it's shown in the following:

- 4.7.3.4a_sheet_plot_H26_2020.pdf
- 4.7.3.4b_sheet_plot_H27_2020.pdf

– 4.7.3.4c_sheet_plot_P03_2020.pdf – 4.7.3.4d_sheet_plot_P25_2020.pdf – 4.7.3.4e_sheet_plot_L10a_2020.pdf – 4.7.3.4f_sheet_plot_L21a_2020.pdf – 4.7.3.4g_sheet_plot_Z10_2020.pdf – 4.7.3.4h_sheet_plot_Z33_2020.pdf
VVB Response: PP has now submitted the field Sheets verified by the field personnel of 08 plots visited. Hence CR12 is closed

Finding 14 CR13 In the present verification; MR section.1 natural forest is indicated as 1,636,423 ha, where as in the previous monitoring period it is indicated as 1,632,788 ha. PP to clarify, why there is reduction in natural forest in the project area compared to last verification.

PP Response:

In defining the Baseline of the REDD+ Project RIU-SM (in 2013) the Project Area (PA) with an extension of 1,150,212 ha. and the Fugas Belt (LB) with an area of 486,211 ha. were determined, whose sum is 1,636,423 ha., which was written in the Monitoring Report 2018 & 2019, section "*1 PROJECT DETAILS*", as follows: "*… (**1,636,423** ha. of natural forest if the Project Area and the Leakage Belt are considered in baseline)*".

In the Monitoring Report 2016-2017 (corresponding to the second verification event), in the same section "*1 PROJECT DETAILS*" it was written as follows: "*… in a forest area of **1,632,788** ha. (in Project Area and Leakage Belt, 2016)*", which corresponds to the amount of remaining forest in the Project Area plus the Leakage Belt at the beginning of 2016, as an updated information that could reflect the change of coverage from Forest to Non-Forest after the first verification event, in these two spatial boundaries.

The following table summarizes the change from Forest to Non-Forest in the Project Area and Leakage Belt since 2013.

Variation in the PA and LB areas according to the change in coverage from Forest to Non-Forest since 2013

Spatial boundary	Area (ha.) 2013	Change Forest to Non-Forest (ha.)		Area (ha.) 2016	Change Forest to Non-Forest (ha.) 2016-17	Area (ha.) 2018	Change Forest to Non-Forest (ha.)		Area (ha.) 2020
		2013	2014-15				2018	2019	
Project Area (PA)	1,150,212	246	788	1,149,178	2,049	1,147,129	1,354	709	1,145,066
Leakage Belt (LB)	486,211	359	960	484,892	2,522	482,370	1,351	1,069	479,950

Subtotals	1,636,423	605	1,748	1,634,070	4,571	1,629,499	2,705	1,778	1,625,016
Total	**1,636,423**	**2,353**		**1,634,070**	**4,571**	**1,629,499**	**4,483**		**1,625,016**
% last per.		0.14% of [2013]			0.28% of [2016]		0.28% of [2018]		

The total value in the column "**Area (ha.) 2016**" of 1,634,070 ha. corresponds to a correction of the value 1.632.788 presented in the Monitoring Report 2016-2017.

In this way, the sum of the forests of the Project Area plus the Leakage Belt in 2013 was 1,636,423 ha., in 2016 was 1,634,070 ha., in 2018 was 1,629,499 ha., and in 2020 is 1,625,016 ha.

So, in the current Monitoring Report 2018 & 2019 it would correspond to say that "*… the forest area that was being protected since 2018 in the Project Area plus the Leakage Belt was 1,629,499 has.*"

Thus, as has been presented in all verification events, a high level of efficiency has been achieved in the task of stopping deforestation by to the implementation of the Project Activities, but for different reasons the deforestation has not been stopped at 100% (for example, due to immigration of Venezuelan citizens on the border of the two countries), but despite that, the efficiency in the goal has remained high, since from 2013 to 2016 the PA plus LB forests had been reduced by 0.14% (efficiency of 99.86%), from 2016 to 2018 they had been reduced by 0.28% (efficiency of 99.72%) and from 2018 to 2020 they have been reduced by 0.28% (presenting the same efficiency of the previous period).

VVB Response:

The clarification by PP on total natural forest indicated in the previous monitoring period and now in the present verification is accepted. Hence CR13 is closed

APPENDIX 3: NON-PERMANENCE RISK ASSESSMENT CHECKLIST

Risk Factor	Risk Factor and/or Mitigation Description	Risk rating as per Mediamos	VVB opinion	Method of verification
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	It is not applicable as project is based on REDD+ mechanism and does not involve tree planting.	Not applicable.
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	A combination of forest patrols with participation from the Indigenous guards ensure that the carbon stock is well protected and conserved.	Onsite inspection and interviews. Review of documents submitted. The score assigned is acceptable.
c)	Management team does not include individuals with significant experience in all skills necessary to successfully undertake all project activities (i.e., any area of required experience is not covered by at least one individual with at least 5 years experience in the area).	0	It was verified during the on-site visit that both Mediamos and ACATISEMA team has extensive experience that is alteast 5 years. Hence the experience and skills of the personnel are considered as sufficient to meet the criteria.	Onsite inspection and interviews. Review of documents submitted. The score assigned is acceptable.

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	It was verified that the project management team maintains a presence in the project area. 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 Cumaribo and other in Inírida. MEDIAMOS has its office in Cali. MEDIAMOS technical team continually travels to the Project Area.	Onsite inspection and interviews. The score assigned is acceptable.
e)	**Mitigation:** Management team includes individuals with significant experience in AFOLU project design and implementation, carbon accounting and reporting (e.g., individuals who have successfully managed projects through validation, verification and issuance of GHG credits) under the VCS Program or other approved GHG programs.	0	The management team has extensive experience that exceeds 5 years in all areas. Further training programmes conducted has enhanced knowledge levels.	Onsite inspection and interviews. Review of documents submitted. The score assigned is acceptable.
f)	**Mitigation:** Adaptive management plan in place.	-2	Adaptive management plan in place as verified from the MR submitted.	Onsite inspection and interviews. Review of documents submitted. The score assigned is acceptable.
Total Project Management [a + b + c + d + e + f]		-2	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Financial Viability				

a)	Project cash flow breakeven point is greater than 10 years from the current risk assessment.	0	NA	NA
b)	Project cash flow breakeven point is between 7 and up to 10 years from the current risk assessment	0	NA	NA
c)	Project cash flow breakeven point between 4 and up to 7 years from the current risk assessment.	1	The breakeven point was achieved in 5th year of Project implementation (2017).	Review of documents submitted. The score assigned is acceptable.
d)	Project cash flow breakeven point is less than 4 years from the current risk assessment.	0	NA	NA
e)	Project has secured less than 15% of funding needed to cover the total cash out before the project reaches breakeven	0	NA	NA
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	NA	NA
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	This was fulfilled as described in the PD.	Review of documents submitted. The score assigned is acceptable.

h)	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.	0	NA	NA
i)	**Mitigation:** Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven.	0	It is verified from the project financial plan that he project had available, as financial resources, at least 50% of the cash needed before breakeven threshold was reached.	Review of documents submitted. The score assigned is acceptable.
	Total Financial Viability (FV) [as applicable, ((a, b, c or d) + (e, f, g or h) + i)]	2	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
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	NA	NA
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	NA	NA
c)	NPV from the most profitable	0	NA	NA

	alternative land use activity is expected to be between 20% and up to 50% more than from project activities.			
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	As verified from the site visit, majority of the baseline activity in the project areas is subsistence farming Assessment of the net impacts of the project on social and economic wellbeing of the communities was positive.	Review of documents submitted. The score assigned is acceptable.
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.	NA	NA	NA
f)	NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity.	NA	NA	NA
g)	**Mitigation:** Project proponent is a non-profit organization.	0	ACATISEMA is a non-profit based traditional association of town councils and indigenous authorities, non-profit; MEDIAMOS is a profit based simplified joint stock company.	Review of documents submitted. The score assigned is acceptable
h)	**Mitigation:** Project is protected by	-2.0	The project is protected by a legally binding	Review of documents submitted. The score

	legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over the length of the project crediting period.		commitment which is an 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).	assigned is acceptable
i)	**Mitigation:** Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over at least 100 years.	0	NA	NA
	Total Opportunity Cost (OC) [as applicable, (a, b, c, d, e or f) + (g or h)]	-2.0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Project Longevity				
a)	Without legal agreement or requirement to continue the management practice.	0	NA	NA During the first verification a score of 18 was assigned as there was no legal agreement to continue the practice.
b)	With legal agreement or requirement to continue the management practice.	0	As verified, there is a legal contractual agreement to maintain the management practice. According the Strategic Alliance Agreement ACATISEMA-MEDIAMOS, Clause 12, Paragraph 2, ACATISEMA decides to continue with the implementation of REDD+	Review of documents submitted. The score assigned is acceptable. During this verification, the evidence related to the continuation of the management practice in future resulted in the score for the indicator to be revised. The current verification period is up

			Project RIU-SM activities for another cycle (30 additional years), after the end of the first project accreditation cycle (according to Non-Permanence Risk Report 2016-2017 (page 7). Note that Annex 2.9 of Monitoring Report 2016-2017 is the same Annex 1.1 of Monitoring Report 2018 & 2019), to keep with the protection and maintenance of carbon deposits, based on which credits for reduction of GHG emissions are issued.	to December 2019, whereas the agreement was in place from November 2017.
c)	**Total Project Longevity (PL)**	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
d)	**Total Internal Risk (PM + FV + OC + PL)**	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
EXTERNAL RISKS				
Land Tenure and Resource Access/Impacts				
a)	Ownership and resource access/use rights are held by same entity(s).	0	NA	NA
b)	Ownership and resource access/use rights are held by different entity(s) (e.g., land is government owned and the project proponent holds a lease or concession).	2	As verified, ownership of the land (RIU-SM's territory) and resources access/use rights is of Ethnic Groups of RIU-SM associated in ACATISEMA. There was no change in the status of the land ownership during the current verification.	Site visit, interviews and land ownership records. The score assigned is acceptable.
c)	In more than 5% of the project area, there exist disputes over land tenure or	0	NA	NA

	ownership.			
d)	There exist disputes over access/use rights (or overlapping rights).	0	NA	NA
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	NA	NA
f)	**Mitigation:** Project area is protected by legally binding commitment (e.g., a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period.	-2.0	As verified, the Project Area is legally protected by the Constitution of Colombia (1991), ACATISEMA Statutes (because it is an Indigenous Reservation) . Also the Strategic Alliance Agreement between ACATISEMA-MEDIAMOS to continue management practices that protect carbon stocks over the length of the project crediting period is in place.	Site visit, interviews and review of documents. The score assigned is acceptable.
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	0	NA	NA

	overlapping claims.			
	Total Land Tenure (LT) [as applicable, ((a or b) + c + d + e+ f + g)]	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Community Engagement				
a)	Less than 50% of households living within the project area, who are reliant on the project area, have been consulted.	0	It must be taken into account that during the years 2018, 2019 and the beginning of 2020, meetings continued to be held with the participation of indigenous authorities, leaders and the communities: Annex 1 of Monitoring Report 2018 & 2019.	Site visit, interviews and review of documents. The score assigned is acceptable.
b)	Less than 20% 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	It was verified that 50% of the households living within 20 km of the project boundary outside the Project Area were consulted.	Site visit, interviews and review of documents. The score assigned is acceptable.
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	It was verified that the project generates total positive impacts on social and economic aspects of the communities which is also ratified by meeting in 2019.	Site visit, interviews and review of documents. The score assigned is acceptable.
d)	**Total Community Engagement (CE) [where applicable, (a+b+c)]**	-5	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
Political risk				
a)	Governance score of less than -0.79.	NA	NA	NA
b)	Governance score of -0.79 to less than -0.32.	NA	NA	NA

c)	Governance score of -0.32 to less than 0.19.	NA	For Columbia, average score of all six indicators for the five most recent years (20012-2016) is -0.24.	From the review of documents. The score assigned is acceptable.
d)	Governance score of 0.19 to less than 0.82.	NA	NA	NA
e)	Governance score of 0.82 or higher.	NA	NA	NA
f)	**Mitigation:** Country is implementing REDD+ Readiness or other activities, as set out in this Section 2.3.3.	-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 ENREDD+. Further there is a Designated National Authority under which there are various projects under REDD+ mechanism.	From the review of documents. The score assigned is acceptable.
g)	**Total Political (PC) [as applicable ((a, b, c, d or e) + f)]**	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
	Total External Risk (LT + CE + PC)	0	Risk rating perceived is appropriate in this section considering all applicable criteria	Applicable as above
NATURAL RISKS				
F	Fire	1	The fire risk significance is rated as "insignificant (less than 5% loss of carbon stocks). For this verification no losses above this threshold were reported. However the risk for some years reflected and increase.	Site visit inspection and from the review of documents. The score assigned is acceptable.
PD	Pest and Disease Outbreaks	0	The “Pest and Disease Outbreaks” risk significance is rated as "insignificant (less than 5% loss of carbon stocks). During this verification, no significant loss has occurred due to any	The score assigned is acceptable.

			pests.	
W	Extreme Weather	2	The extreme weather risk significance is rated as "insignificant (less than 5% loss of carbon stocks)." There were no losses due to cyclones this monitoring period. For this verification no losses were reported.	The score assigned is acceptable.
G	Geological Risk	0	Because none of these risks have been identified to impact any discrete project area, significance is considered "no loss." For this verification no losses were reported.	Web Data links as per Appendix 09
ON	Other Natural risk	NA	NA	NA
	Total Natural Risk (as applicable, F + PD + W + G + ON)	3	Risk rating perceived is appropriate in this section considering all applicable criteria. The applied mitigation scores of 0.5 to each of fire, pest, extreme weather and geological risk is acceptable.	Applicable as above

Summary of assessment:

Risk Category	Risk rating	Requirements for risk rating
a) Internal risk	0	Note: • Overall risk rating shall be rounded up to the nearest whole percentage. • The minimum risk rating shall be 10, regardless of the risk rating calculated. • If the overall risk rating is over 60 then the project fails the entire risk analysis.
b) External risk	0	
c) Natural risk	3	
Overall Risk rating a) + b) + c)	**3**	
Total risk assessment buffer applicable	**10%**	VVB Assessment: The buffer applied reflects the risk rating as applicable to the project activity and meets the requirements of AFOLU Non-Permanence Risk Tool.
Net Change in carbon stocks (not adjusted for uncertainty)	8,097,815*	
Emission reductions buffer	1,019,318*	

*Calculations = 8,097,815 is the amount of VCUs eligible for issuance as per the Monitoring Report 2018 & 2019 of REDD+ Project RIU-SM, Section 5.4.2 Buffer (2018 & 2019), page 254, the value in "*Net Change in carbon stocks*" are calculated as follows:
BufferUNPLANNED- = ((*ΔCBSL,unplanned* – 0) – (*ΔCP* – 0)) * 10%

BufferUNPLANNED-2018 = ((4,422,586.9 – 0) – (398,648.7 – 0)) * 10% = 402,394 t CO2-e
BufferUNPLANNED-2018 = 4,023,938.2 * 10% = 402,394 t CO2-e
BufferUNPLANNED-2019 = ((6,500,811.3 – 0) – (331,572.7 – 0)) * 10% = 616,924 t CO2-e
BufferUNPLANNED-2019 = 6,169,238.6 * 10% = 616,924 t CO2-e
Net change in the project's carbon stocks = 4,023,938.2 + 6,169,238.6 = **10,193,176.8**.

Therefore,
BufferUNPLANNED-2018 & 2019 = *Net change in the project's carbon stocks* * 10%
BufferUNPLANNED-2018 & 2019 = 10,193,176.8 * 10%

BufferUNPLANNED-2018 & 2019 = 1,019,318

===000===