



VALIDATION AND VERIFICATION REPORT

REDD+ EL TIGRE

**MONITORING PERIOD
FROM 30/06/2018 TO 31/12/2020**

GHG PROJECT – SECTOR AFOLU

VERIFIT COLOMBIA SAS

Carrera 37 N° 10 52 – Medellín – Antioquia – Colombia

OVERVIEW	
Project Title	REDD+ EL TIGRE
Project reference number in the BioCarbon Registry	Project ID: PCR-CO-259-141-002
Scale of the project	Not applicable
Validation and Verification Report Version Number	3
Validation and Verification Report End Date	26/04/2022
Version number of the Project Document to which this report applies	7
Version number of the Monitoring Report to which this report applies	7
Date the Project Document was uploaded for public consultation with stakeholders	Not applicable
Project Owner	Guahibo Indigenous Reservation of the El Tigre Region NIT:900046567-7 Braulio Martínez Barrera C.C. 18250254
Project participants	CARBO Sostenible SAS NIT 900909227-2 Juan Andrés López Silva C.C. 80407748 TERRA COMMODITIES SAS NIT 900241092-6 Federico Ortiz C.C. 19498342
Host Country	Colombia
Methodology applied	SECTOR METHODOLOGICAL DOCUMENT AFOLU. Quantification of GHG Emission Reductions from REDD+ Projects. Version 2.2 of February 5, 2021.
Evaluation Criteria	Program for the Certification and Registration of GHG Mitigation Initiatives and Other Greenhouse Gas Projects. PROCLIMA PROGRAM. Version 3.0. May 13, 2021.
Applicable Scopes	Validation: project description, selection of methodologies, project boundaries, baseline, additionality, monitoring plan, quantification of

OVERVIEW	
	<p>ex-ante reduction of GHG emissions and compliance with legislation.</p> <p>First verification: implementation of the project according to what has been validated, monitoring and quantification of GHG emission reductions ex post.</p>
Estimated total amount of GHG emission reductions (ex ante)	<p>Total: 1,719,967.8 tCO_{2e} for a project duration of 30 years.</p> <p>Deforestation: 1,429,707.9 tCO_{2e}</p> <p>Degradation: 290,259.9 tCO_{2e}</p>
Estimated amount of average annual (ex ante) GHG emission reductions	<p>Total: 57,332.26 tCO_{2e}</p> <p>Deforestation: 47,656.93 tCO_{2e}</p> <p>Degradation: 9,675.33 tCO_{2e}</p>
Estimated amount of GHG emission reductions (ex ante) for the monitoring period	<p>Total: 257,163.32 tCO_{2e}</p> <p>Deforestation: 230,043.50 tCO_{2e}</p> <p>Degradation: 27,119.82 tCO_{2e}</p>
Monitoring Period	June 30, 2018 to December 31, 2020
Number of GHG emission reductions verified¹	<p>Total: 252,445 CCVs</p> <p>Deforestation: 235,305 CCV</p> <p>Degradation: 17,140 CCV</p>
Name and reference number of the OVV	<p>VERIFIT COLOMBIA S.A.S.</p> <p>ONAC Part Number: 20-GEI-004</p>
APPROVED BY	 Ricardo Lopes Executive Director - VERIFIT COLOMBIA S.A.S.

¹ GHG emission reductions presented with uncertainty discounts, but without permanence discounts (corresponding to a 15% reserve). Reductions were approached conservatively from below.

TABLE OF CONTENTS

1	INTRODUCTION	7
1.1	Objective.....	7
1.2	Scope of the process.....	7
1.3	Level of assurance and relative importance.....	8
2	PROJECT DESCRIPTION	8
2.1	Summary.....	8
2.2	Specifications.....	8
3	VALIDATION & VERIFICATION, TECHNICAL REVIEW & APPROVAL TEAM	8
3.1	Validation & Verification Team	8
3.2	Technical Review & Approval Team	8
4	MEANS OF VALIDATION AND VERIFICATION.....	9
4.1	Validation and Verification Plan	9
4.2	Evaluation Criteria	10
4.3	Document analysis.....	10
4.4	Site Visit	11
4.5	Interviews	14
4.6	Assessment of the level of assurance and relative importance.....	15
4.7	Findings – Non-conformities	16
4.8	Information and Data Control	18
5	VALIDATION RESULTS	18
5.1	Identifying the type of project.....	18
5.2	Project Description	18
5.3	Application of methodologies	19
5.3.1	Methodology and tools applied	19
5.3.2	Managing Uncertainty	20
5.3.3	Deviation in the application of the methodology	21
5.4	Carbon Stores, Sources and Types of GHGs	21
5.4.1	Carbon Reservoirs.....	21
5.4.2	Sources of GHG emissions	21
5.4.3	Types of GHGs.....	21
5.5	Project Boundaries	21
5.5.1	Spatial boundaries	21
5.5.2	Time limits	22
5.6	Baseline Scenario and Additionality	23

5.7	Causes and agents of deforestation and/or degradation	23
5.8	Project activities	23
5.9	Estimation of GHG emission reductions.....	24
5.10	Monitoring plan	25
5.11	REDD+ safeguards.....	25
5.12	Environmental Impacts.....	25
5.13	The project's contribution to the Sustainable Development Goals	25
5.14	Local Stakeholder Consultation	25
5.15	Land tenure and carbon rights	25
5.16	Compliance with applicable law	26
5.17	Information Management	26
6	VERIFICATION RESULTS	26
6.1	Project Implementation.....	26
6.2	Compliance of the monitoring plan with the applied methodology	27
6.2.1	Monitoring project boundaries	27
6.2.2	Monitoring the implementation of project activities.....	27
6.2.3	Monitoring REDD+ safeguards	27
6.2.4	Project Permanence Monitoring	28
6.2.5	Monitoring project emissions.....	28
6.3	Data Evaluation and Calculation of Net Emission Reductions or Removals.....	28
6.3.1	Calculation of baseline GHG emissions or net line GHG removals Base by Sinks	28
6.3.2	Calculation of project GHG emissions or net GHG removals by Sinks.....	28
6.3.3	Calculation of GHG Emission Leaks	29
6.3.4	Summary Calculation of GHG Emission Reductions or Net GHG Removals by Sinks	29
6.3.5	Comparison of actual reductions in GHG emissions or removals anthropogenic GHG emissions by sinks with estimates in recorded PD and observations on the difference from estimated value in recorded PD	29
7	DECLARATION OF VALIDATION AND VERIFICATION.....	30
	APPENDIX 1 – REVISED OR REFERENCED DOCUMENTS	31
	APPENDIX 2 – LIST OF FINDINGS OR NON-CONFORMITIES.....	36

ABBREVIATIONS

AFOLU	Agriculture, Forestry and Other Land Use
UNFCCC	United Nations Framework Convention on Climate Change
CO ₂ e	Carbon dioxide equivalent
IPCC	Intergovernmental Panel on Climate Change
.ISO	International Organization for Standardization
GHG	Greenhouse Gases
NC	Non-Conformity
NREF	Forest Emissions Reference Level
.ODS	Sustainable Development Goals
ONAC	National Accreditation Body of Colombia
OVV	Validation and Verification Body
QA/QC	Quality Assurance and Quality Control
RENARE	National Registry of GHG Reductions
tCO ₂ e	Tonnes of carbon dioxide equivalent

1 INTRODUCTION

1.1 Objective

VERIFIT, as a Conformity Assessment Body, has carried out the independent validation and verification of the REDD+ EL TIGRE project, in Colombia, contracted by the Guahibo Indigenous Reservation of the El Tigre Region. The third-party assessment was conducted in an objective, neutral and consistent manner in accordance with the requirements of the programme, ISO 14064-2:2006 – Part 2 and applicable market legislation.

The validation was carried out as a systematic, independent and documented process of compliance with all legal and methodological requirements, in the face of the scope and evaluation criteria with which the project can be considered suitable to be certified and registered. The verification was carried out as a systematic, independent and documented process for the assessment that:

- the project activity was implemented according to the validated project description;
- Monitoring was carried out in compliance with what was described in the validated monitoring plan;
- GHG emission reductions were calculated free of errors and omissions, conservatively and with the appropriate use of appropriate methodology, procedures and applicable legislation.

1.2 Scope of the process

The scope of validation is to establish that:

- the project complies with all relevant host country (Colombia) criteria, and all certification program rules and requirements;
- the Project Document and other supporting documents provided are complete, up-to-date and are revised taking into account the standards, requirements, evaluation criteria and applicable legislation under the legal framework of the carbon market in Colombia;
- The project complies with the conditions of the latest version of the methodology applied.

The scope of verification is to establish that:

- the project activity has been implemented as described in the validated Project Document and produces the GHG emission reductions declared by the project manager;
- the Monitoring Report and other supporting documents provided are complete, up-to-date, and verifiable taking into account the applicable requirements, standards, evaluation criteria, and conditions of the certification program;
- the actual monitoring systems and procedures comply with the systems and procedures described in the validated monitoring plan, including the approved methodology and applicable tools;
- the data recorded and stored according to the monitoring methodology and calculations are appropriate and consistent;
- the GHG emission reductions determined in this verification process are only accounted for for the monitoring period determined by the project.

The scope of the verification includes the assessment of indicators related to the Sustainable Development Goals (SDGs).

1.3 Level of assurance and relative importance

The level of assurance is a minimum of 95% of the declaration issued of validation and verification, agreed with the client, as well as the form and time of collection of evidence to obtain a reasonable level of confidence, in coherence with the provisions of the applicable requirements and current laws. The material discrepancy is a maximum of 5% for the project, in accordance with the validation and verification criteria described in the Certification and Registration Program.

2 PROJECT DESCRIPTION

2.1 Summary

The EL TIGRE REDD+ project is located in the territory of the Guahibo Indigenous Reservation of the El Tigre Region, in the jurisdiction of the municipality of Puerto Gaitán, department of Meta, Colombia. The project's activities seek to promote the reduction of emissions caused by forest degradation and unplanned deforestation of the forests that are part of the project area. In addition to strengthening territorial governance and contributing to the sustainable development of the communities of the indigenous reservation. For the present validation and verification, the project includes 14,132.92 ha of eligible forest area² with a 30-year project horizon (2018-2048), expecting to reduce a total of 1,719,967.8 tCO₂e.

2.2 Specifications

The project describes its activities focused on the control of deforestation/unplanned degradation, the development of conservation activities, the recovery of degraded forests and the promotion of environmentally sustainable practices in the indigenous territory. It also defines the geographical boundaries of the project area, the reference region and the leakage area, the time limits and analysis periods, the baseline scenario and additionality; It presents the characterization of the causes and agents of deforestation/degradation, compliance with safeguards, contribution to the SDGs, and describes its monitoring plan. In the monitoring report, the project adequately quantifies the GHG emission reductions and submits its results for first verification.

3 VALIDATION & VERIFICATION, TECHNICAL REVIEW & APPROVAL TEAM

3.1 Validation & Verification Team

Table 1. Audit team.

No.	Name	Surname	Function	Site Visit
01	Bibiana	Duarte	Lead Auditor Technical Expert/Local Expert	06/04/2021 to 06/24/2021

3.2 Technical Review & Approval Team

Table 2. Technical review and approval team.

No.	Name	Surname	Function
01	Pablo	Rodriguez	Technical Reviewer

² Eligible areas are those that have stable forest cover for a period of at least 10 years prior to the project start date.

No.	Name	Surname	Function
02	Ricardo	Lopes	Final Approver

In accordance with the provisions of the Manual for Validation and Verification of GHG Mitigation Initiatives and Other Greenhouse Gas Projects. Version 1.3. April 5, 2021 In section 8.2.1, the audit team has the competence to know the GHG program, the legal requirements applicable to the project, the sector in which it is framed and the methodologies used to quantify the emission reductions of the initiative. Likewise, the audit team has knowledge of the sector's activity, activity data, emission factors and techniques that guarantee the quality of the data. Professionals involved in the validation and verification process are familiar with data and information audit processes, risk assessment methodologies, data and information sampling techniques, and GHG data and information control systems. In accordance with number 8.2.3 of the Validation and Verification Manual, the validation and verification team has the professional competencies and training in audit processes of the AFOLU sector, which allows them to: (a) identify the sources and reservoirs of GHGs based on data applicable to the AFOLU sector and the type of project, (b) identify sources of leakage, (c) identify project baselines, (d) identify situations that may affect the relative significance of errors in the quantification and reporting of GHGs, (e) demonstrate equivalence between the type and level of activities, goods or services in the baseline scenario and the GHG initiative.

3.2.1 Qualification:

Bibiana Duarte: Senior Lead Auditor. Forestry Engineer, qualified under ISO 14064 and 14065 standards to lead validation and verification processes of GHG Emission Reduction projects with various standards. More than 10 years of work and relevant experience in ecological, biodiversity and social aspects in forestry projects. Auditor since 2017, successfully auditing more than 20 AFOLU sector carbon projects in Brazil, Colombia and Peru.

Pablo Rodríguez Ramírez: Forestry engineer specialized in Environmental Planning and Integrated Management of Natural Resources, with more than 24 years of professional experience in the AFOLU sector, and auditor of GHG mitigation projects since 2018. Final approval by the executive director of VERIFIT, who is not part of the validation/verification or technical review team.

4 MEANS OF VALIDATION AND VERIFICATION

4.1 Validation and Verification Plan

The validation and verification process involved the following:

- document review;
- on-site *inspection*;
- issuance of validation and verification findings report;
- review of reports, calculation checks, QA/QC, and resolution of findings;
- issuance of a validation and verification report (draft);
- independent technical review of project documentation to confirm whether the internal procedures established and implemented by VERIFIT were duly complied with and whether such opinion or conclusion was reached objectively and in compliance with applicable rules and requirements. The independent technical reviewer may approve the report in the manner in which it was presented by the lead auditor or return the report, with any comments or findings to be resolved by the validation and verification team;

- issuance of the validation and verification report final version;

4.2 Evaluation Criteria

- ISO 14064-2:2006 – Part 2: Specification with project-level guidance for quantifying, monitoring and reporting emission reductions or increased greenhouse gas removals.
- Decree 926 of 2017 of the Ministry of Finance and Public Credit.
- Resolution 1447/2018 of the Ministry of Environment and Sustainable Development.
- Resolution 831/2021 of the Ministry of Environment and Sustainable Development.
- Program for the Certification and Registration of GHG Mitigation Initiatives and Other Greenhouse Gas Projects. PROCLIMA PROGRAM. Version 3.0. May 13, 2021.
- Proposed reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC of MADS and IDEAM (2019).

The validation and verification team assessed the project requirements taking into account:

- the methodology applied: METHODOLOGICAL DOCUMENT AFOLU SECTOR. Quantification of GHG Emission Reductions from REDD+ Projects. Version 2.2. February 5, 2021.
- the method for determining the scope and limits of the commitment;
- GHGs and emission sources, and GHG reservoirs to be accounted for;
- quantification methods;
- the sampling plan and its justification;
- thresholds for material error;
- the revision of the definition of ownership (land tenure and carbon rights), with appropriate supports;
- the OVV3 conflict of interest check or review
- review of compliance with environmental legal requirements, the project's contribution to the SDGs, and social and environmental safeguards for REDD+ in Colombia;
- the risk-based approach to the validation and verification process, as set out in the Manual for Validation and Verification of GHG Mitigation Initiatives and Other Greenhouse Gas Projects. Version 1.3. April 5, 2021, among others:
 - ✓ Validation and verification objectives and requirements of the standard
 - ✓ Legal, Regulatory, and Liability Issues
 - ✓ Responsible Organization Management System
 - ✓ Parameters that may generate material errors in calculations
 - ✓ Level of assurance and relative importance

4.3 Document analysis

The validation and verification team conducted a desk review that included:

- a review of the data and information submitted to verify its completeness;

³ Form-F-16 Team Composition and Conflict of Interest of the Management System of VERIFIT COLOMBIA S.A.S

- a review of the Project Document and proposed monitoring plan, the monitoring methodology, including applicable tools, paying particular attention to the frequency of measurements, and quality assurance and quality control procedures;
- monitoring the scope of project activities;
- an assessment of compliance with applicable regulations to verify the regularity of the activity;
- a review of the consistency of area eligibility and an evaluation of documents proving land tenure and/or carbon rights;
- a review of the Monitoring Report, detail of the information, data monitored, appropriate use of factors, equations and results obtained;
- an assessment of the controls envisaged to ensure the quality of the project's information and documentary control;
- other supporting documents (mapping, spreadsheets, etc.).

After the desk review conducted by the lead auditor (Appendix 1), the office audit was carried out on June 16, 2021, in the company of the audited team to address the project items that required attention.

4.4 Site Visit

Table 3. On-site audit plan.

No.	Activity	Date
1.	Opening Meeting: <ul style="list-style-type: none"> - Presentation of the audit team - Audit Plan - Scope Confirmation - Audit Procedure Information - Information about the conditions under which the audit may be terminated or modified - Impartiality/Confidentiality - Confirmation of interview times and dates with institutional and local actors, - Confirmation of field trips - Q&A session 	04/06/2021
2.	Trips to Villavicencio and Puerto Gaitán Interview with project proponents: Dalila del socorro Gutiérrez	07/06/2021
3.	High Displacement Tillavá	8/06/2021
4.	Interview with project developers Mauricio Camacho (Sustainable Carbo), Dalila Gutiérrez (Terra commodities)	7-8/06/2021
5.	Interview with project proponents: Guahibo Indigenous Reservation of the El Tigre Region (27 captains) Interview with Julio César León-former governor of the Eastern Sector: Carranguero Transfers for confirmation of project boundaries, motors/drivers/impacts Transfers for Leak Area Confirmation	9/06/2021
6.	Interview with project proponents: Guahibo Indigenous Reservation of the El Tigre Region (27 captains)	10/06/2021

No.	Activity	Date
	West Sector: Tillavá Transfers for confirmation of project boundaries, motors/drivers/impacts Transfers for confirmation of Leak area El Planchón area. Visit to the leak area Visit Carranguero Id baseline in surrounding area Visit Sibanai community	
7.	Displacement Tillavá/Puerto Gaitán/Bogotá	11-12/06/2021
8.	Interview with entities -Mayor's Office-Eder Riaño	16/06/2021
9.	Interview with entities-CORMACARENA-Andrés Montenegro	18/06/2021
10.	Office Audit: <ul style="list-style-type: none"> • Land Tenure Review • Start Date (Document/Image) • Compliance with legal requirements • Review of contracts and/or agreements • GIS Review - Eligibility, Environmental Legislation • Reference Area Construction & Leaks • Additionality and drivers • Project Activities, Safeguards and Risks • Sampling Error Review • Calculi • Document management 	16/06/2021
11.	Closing Meeting <ul style="list-style-type: none"> • Confirmation of dates for delivery of findings and resolution of findings. • Partial presentation of the identified non-conformities. • Q&A session • Conclusions. 	18/06/2021

The *on-site* visit was carried out taking all the safety measures in the face of the public health crisis due to COVID-19, and the interviews with territorial entities were carried out virtually. Field tours were carried out with the lead auditor and the audited team and the activities, project limits, monitoring, those responsible, the community involved in the project and all aspects for the assurance of the information that makes up the Project Document and that serves as the basis for the calculations on the reduction of GHG emissions were verified. Therefore, the project manager has provided all the necessary information for an accurate understanding of the project activity.⁴

⁴ All the information captured on site, including tracks, photos and recorded interviews and others, are in the document management of VERIFIT and can be requested by the Program when required.



Figure 1. Visits to the El Tigre REDD+ project5.

⁵ The images and track (in yellow line) correspond to primary information collected in the field.

4.5 Interviews

During the field visit, some interviews were conducted that were considered relevant for compliance with the legal requirements and technical aspects of the project:

Table 4. Interviews.

No.	Interviewee	Role	Thematic
1	Dalila del socorro Gutiérrez-Terra	Social Manager - Terra Commodities	<p>It discusses the role of the social manager within the project, community relations, support for the realization of workshops to the community to inform about the project and collect information about expectations, needs, requirements.</p> <p>Analysis of the socio-cultural and economic level of the community and how it benefits it.</p> <p>They have been working since November 2020 with Carboterra and since 2018 with Planambiente.</p> <p>Documentation associated with social management.</p> <p>The information provided to the community and the description of the community government.</p> <p>REDD+ Capabilities</p> <p>Benefit-sharing.</p>
2	Mauricio Camacho	Social Manager – Carbo Sostenible	<p>Social work, activities, dates, community relations between the community and the company, construction of the project.</p> <p>Capture, processing and delivery of social information.</p> <p>Information provided to communities: Governance, production systems.</p> <p>Project activities</p>
3	Julio Cesar Leon	Former governor of the reservation	<p>First approach with the developers of the project when I was a legal representative.</p> <p>History of the process of initiating and developing the REDD project It identifies benefits, the importance of forest conservation.</p> <p>He talks about the workshops, the decision-making from the council to the rest of the community through assemblies.</p> <p>Coordination of activities, chagras, cultural traditions around the forest, the language barrier and the difficulties of participating in the meetings due to the distances.</p> <p>Distribution of benefits, participation of women in the project, life plan and sacred sites.</p> <p>It identifies that they require legal advice for decision-making in this type of project.</p> <p>He says that another company previously came to offer them the development of the project, however, due to the pandemic they did not return to the territory.</p>
4	Braulio (Captains)		<p>A meeting was held with the captains where they told the story of the project, the following was discussed:</p> <p>The decision-making, a socialization in Puerto Gaitán, the gain from the oxygen that they were told about in a socialization.</p> <p>Identification of productive projects in the area.</p> <p>He claims that they did not have legal counsel and that they do not have the knowledge to discern the advisability of it.</p>

No.	Interviewee	Rol e	Thematic
			<p>Fredy agrees, agreeing that the project was approved with a signature and that they did not have legal advice.</p> <p>An inhabitant of the community says that there were socializations and that, although there was no legal advice, they agreed and that everyone signed.</p> <p>They spoke in the Sicuani language for those who did not speak Spanish.</p> <p>Hernando Barrera, captain, says that in the workshops they themselves structured the project with the help of the formulators, who signed assistance.</p> <p>Blue Lagoon Captain, ask about how much percentage they would be entitled to.</p> <p>Another member replies that the authorities have no knowledge of the percentage and that by chance he found out that it was 50%-50% and that he does not agree because the community has more right to do so because it owns "the oxygen".</p> <p>One member asks, how much the carbon credit is worth and where they are traded, because they learned that other projects trade them abroad.</p> <p>Braulio affirms that they are clear about the activities and that they have been in the process for more than 4 years.</p> <p>Captain Cimarron says he is not clear about the percentages of distribution, he shows uncertainty about the veracity of the distribution of benefits.</p> <p>Braulio requests permission to speak in the Sicuani language.</p> <p>Juan Eduardo (Developer) intervenes, he clarifies the project and talks about the future and considerations in the project.</p>
5	Eder Riaño	Mayor's Office, Environment Office	<p>He doesn't know about the El Tigre REDD+ project</p> <p>Talk about plans they have on climate change.</p> <p>It states that the projects "go straight" (sic) or "skip" and never present the projects to the mayor's office where they have competence..." And then come the complaints" (sic)</p> <p>He says they would like to hear about the project.</p>
6	Inhabitant of San Luis community		<p>He relates it to an "Oxygen" project, he says that they told hMR that they are going to pay them 17,000 COP per hectare, he understands that they are going to give them training in this regard because he says that they did not do it⁶, he knows that the captains signed the agreement to be part of the project in order to receive money "faster" to pay a debt of the previous governor. He says that some captains opposed it (the story identifies that the community is not clear about the project, its role and activities)</p>

4.6 Assessment of the level of assurance and relative importance

Considering the validation and verification criteria of the Program for the Certification and Registration of GHG Mitigation Initiatives and Other Greenhouse Gas Projects, the level of assurance used in the audit was not less than 95% and the maximum material discrepancy of the data accepted was ±5%. In compliance with the assurance level, the audit reviewed 100% of the information provided by the project to claMR the reductions due to the implementation of the project activity.

⁶ Related to CN 10

The information that directly infers in the estimates was reviewed, in relation to the area, the parameters for quantification, the legality of land tenure, the spreadsheets, and in general, all the activities foreseen in the Audit Plan, both in the field and in the office.

VERIFIT reviewed the documentation regarding the action plan to address the Non-Conformities found in the audit process and certifies that there was no significant variation. The project proponent implemented the requested corrective actions and clarifications (Appendix 2). Finally, VERIFIT confirms that 100% of the calculations were analyzed, as well as the supports included by the project for the current monitoring period. VERIFIT found no inconsistencies between the information in the Project Document, the monitoring report, the annexes, and the spreadsheets.

4.7 Findings – Non-conformities

A total of 14 findings or non-conformities were presented (Appendix 2).

Table 5. Findings in the validation process.

Validation process	Associated CN number
Project Name, Objectives, Owner and Participants	01
	03
Identification of the type of project and sectoral scope	-
Project Description	01
Methodology applied	08
Carbon Reservoirs and GHG Sources	-
Spatial boundaries	01
	04
	05
	06
	07
Time limits	02
Baseline and additionality scenario	12
Causes and Agents of Deforestation/Degradation	09
REDD+ activities	05
Ex ante estimates	01
	06
	08
	11
Monitoring plan	-
Environmental Impacts	10
Benefit-related criteria and indicators: REDD+ safeguards	10

Validation process	Associated CN number
The project's contribution to the Sustainable Development Goals	01
Stakeholder consultation	03
	10
	13
Land tenure and carbon rights	04
Compliance with current environmental legislation	05
	06
	08
	10
	13
Information management: quality control and assurance, information processing and recording and data archiving system	14
	14

Table 6. Findings in the verification process.

Verification Process	Associated CN number
Compliance with the implementation of the project in accordance with what is validated in the Project Document	-
Relationship between actors and project development process	10
	13
Monitoring carried out in accordance with what is validated in the monitoring plan	
- Monitoring project boundaries	05
	06
	07
- Monitoring of the implementation of project activities	01
	02
- Monitoring of REDD+ safeguards	10
- Monitoring of the permanence of the project	-
- Monitoring of the project's emissions	06
	08
	11
Data Evaluation and Calculation of Net Emission Reductions or Removals	
- Calculation of baseline GHG emissions or net removals of Baseline GHGs by sinks	06
	08

Verification Process	Associated CN number
- Calculation of project GHG emissions or net GHG removals by sinks	06 08 11
- Calculation GHG emissions leakage	06 07 08
- Summary calculation of GHG emission reductions or net GHG removals by sinks	06 08 11
- Comparison of actual GHG emission reductions or GHG removals by sinks with estimates in the validated Project Document	01

The project owner carried out the corresponding corrective actions and clarifications to close the Non-Conformities successfully.

4.8 Information and Data Control

Evaluation of evidence collection activities is necessary to assess the design and effectiveness of the information system, information quality, and data control. Thus, VERIFIT considered:

- the selection and management of GHG data and information;
- control over the processes for collecting, processing, consolidating and reporting GHG data and information;
- the existence of systems and processes that ensure the validity and accuracy of GHG data and information;
- the existence of systems, processes and specialized personnel that support the GHG information system in order to ensure data quality;
- managing uncertainty and controlling risks that may result in errors, omissions or misinterpretations in carbon estimates or quantification.

5 VALIDATION RESULTS

5.1 Identifying the type of project

The EL TIGRE REDD+ project is a project belonging to the Agriculture, Forestry and Other Land Use (AFOLU) sector, in the category of Reducing Emissions from Deforestation and Degradation (REDD+).

5.2 Project Description

This project is identified under the name "REDD+ EL TIGRE" and is consistent with all associated documentation. The project focuses on activities to control deforestation/unplanned degradation, the development of conservation activities, the recovery of degraded forests and the promotion of environmentally sustainable practices in the El Tigre indigenous territory. The Guahibo Indigenous Reservation of the Region

of El Tigre as the owner of the project, is responsible for the formulation, implementation, monitoring and registration of the forest project for climate change mitigation.

Table 7. Data of the owner of the REDD+ project.

Name	Guahibo Indigenous Reservation of the El Tigre Region
NIT	900046567-7
Legal Representative	Braulio Martínez Barrera - Captain Major
Identity document	C.C. 18.250.254
Location	Puerto Gaitán – Meta Department (Colombia)
Email	brauliomartinezbarrera@hotmail.com
Telephone	+57 3128454542

Table 8. Data from other participants in the REDD+ project.

Name	CARBO Sostenible SAS
NIT	900909227-2
Legal Representative	Juan Andrés López Silva
Identity document	C.C. 80.407.748
Location	Calle 77 A 12 – 60, oficina 301, Bogotá D.C.
Email	jlopezsilva@carbostenible.com
Phones	+57 1 249 4098 +57 3114814086

Name	TERRA COMMODITIES SAS
NIT	900241092-6
Legal Representative	Federico José Ortiz Mejía
Identity document	C.C. 19.498.342
Location	Calle 70 No. 6-55 Bogotá D.C.
Email	fortiz@terracommodities.net
Telephone	+57 3102235070

The objectives of the project are: to implement actions that promote the reduction of emissions caused by forest degradation and unplanned deforestation of the forests located in the project area, to recover already degraded forest areas and to contribute to the conservation of biodiversity. In addition to promoting sustainable development to improve the quality of life of the communities and families of the reservation that live in the area. The project describes the interest of causing the carbon tax according to Decree 926 of 2017 (numeral 1.1 of the Project Document).

5.3 Application of methodologies

5.3.1 Methodology and tools applied

The project owner employs an internationally approved methodology, ensuring that uncertainty is reasonably minimised and that accurate, consistent and reproducible results are produced. The project owner explains and justifies that the selection of the quantification methodology and its reference are relevant, recognized, reliable and conservative sources of information that are publicly available.

The methodology used for the project is: METHODOLOGICAL DOCUMENT AFOLU SECTOR. Quantification of GHG Emission Reductions from REDD+ Projects. Version 2.2. February 5, 2021. In compliance with what is described in the methodology, the GHG emission reductions were estimated between the baseline scenario and the scope of the implementation of the REDD+ project, considering that the project complies with the applicability of the methodology (Table 9).

Table 9. Conditions for the applicability of the methodology.

Condition of applicability	Compliance Description
The areas within the geographical boundaries of the project correspond to the category of forest at the beginning of the project activities and ten years before the date of the project. Start of the project.	The project carried out the eligibility analysis of the areas complying with the applicability condition of the methodology.
The causes of deforestation identified include: expansion of the agricultural frontier, mining, extraction of timber and infrastructure expansion.	The project, in its analysis of the causes of deforestation, mainly identified the expansion of the frontier (paragraph 7 of the project document).
The causes of forest degradation identified include: selective logging, firewood extraction, forest fires, forest grazing, and expansion of the agricultural frontier – Illicit crops.	The project, in its analysis of the causes of forest degradation, mainly identified the expansion of the agricultural frontier, selective logging and fuelwood (paragraph 7 of the Project Document).
Reduction in deforestation or degradation in the absence of the project.	According to the NREF's monitoring of activity, the deforestation trend has continued.
It is possible that in deforested areas carbon stocks in soil organic matter, leaf litter and dead wood to diminish or remain stable.	In deforested areas, carbon stocks in soil organic matter, leaf litter and Dead wood decrease.
The quantification of GHGs other than CO ₂ should be included in the quantification of emissions caused by forest fires during the monitoring period.	According to the Project Document (number 2), in the event that forest fires are detected during the monitoring period, the GHG emissions will be quantified and included in the estimates of the emissions associated with the project. According to the Monitoring Report (paragraph 3.4), there is no fires detected during the monitoring period (June 30, 2018 to December 31, 2020).
The activities that constitute the REDD+ project will not result in the violation of any applicable law.	The project presents a regulatory framework (paragraph 3 of the Project Document) and a compliance legal matrix.

The methodology used by the project is part of the methodologies proposed and approved to be used under the UNFCCC GHG mitigation mechanisms applicable to Colombia; developed by GHG certification programs or carbon standards.

5.3.2 Managing Uncertainty

The project owner uses a methodology that has defined a mechanism for managing uncertainty in the quantification of the baseline and mitigation results. Therefore, according to the methodology, VERIFIT made sure and verified that the project handles uncertainty with a conservative approach.

For the activity data, the project used the uncertainty values reported directly by IDEAM in the NREF document, which in this case corresponds to 9% (Minambiente and IDEAM, 2019). The project obtains forest area cover maps with low uncertainty using data from the Forest and Carbon Monitoring System – SMyC and through the management of geographic information following the Digital Image Processing Protocol for the Quantification of Deforestation in Colombia V.2 of IDEAM (Galindo *et al* 2014). The auditor ensured the accuracy of the maps (greater than 90%) based on field observations and analysis of geographic information.

For emission factors, the uncertainty values reported directly by IDEAM in the NREF document correspond to 2.1% for biomass and 2% for soil organic carbon (Minambiente and IDEAM, 2019). The auditor ensured the proper use of the NREF data for the calculation of uncertainty, taking into account that the project area is part of the Orinoco biome.

By combining the uncertainties of the activity data and the emission factors using the IPCC (2006) equations, it was assessed that the estimates of emission reductions

They have an uncertainty of 9.3%. Uncertainty management complies with the requirements of the methodology and the standard.

5.3.3 Deviation in the application of the methodology

They did not identify deviations from the methodology.

5.4 Carbon Stores, Sources and Types of GHGs

5.4.1 Carbon Reservoirs

When estimating carbon variations, aboveground and groundwater biomass reservoirs should be considered as a minimum. In any case, the project must take into account those reservoirs that are likely to generate emission reductions in the project scenario. The carbon reservoirs considered in the project: aboveground biomass (tree vegetation), underground biomass and soil organic carbon, are relevant to the methodology and comply with the evaluation criteria.

5.4.2 Sources of GHG emissions

The project accounts for CO₂ emissions generated by the loss of soil biomass and organic carbon due to deforestation processes. The project also includes CO₂ emissions from forest degradation processes.

5.4.3 Types of GHGs

The project only includes carbon dioxide (CO₂) in the GHG emission reduction quantification, which is relevant and consistent with the methodology.

5.5 Project Boundaries

5.5.1 Spatial boundaries

The activities of the REDD+ project are carried out in the villages of El Tigre and Alto Tillavá, municipality of Puerto Gaitán in the department of Meta (Colombia). The geographical boundaries of the project, constituted by the areas of the Guahibo Indigenous Reservation of the El Tigre Region, which includes 14,132.92 ha of forest as an eligible area⁷, have been included in a Geographic Information System (GIS) with Planas Magna Colombia Single Origin coordinates.

The assurance of the location and geographical limits of the project consisted of the review of the cartographic information, the results of the definition of eligible areas⁸ and their potential implementation within the framework of the climate change mitigation project. The project presents eligibility analysis to provide accurate information on the identification of project boundaries and the quality of associated GIS information.

⁷ Eligible areas are those that have stable forest cover for a period of at least 10 years prior to the project start date.

⁸ Complying with the condition of forest presence at least ten (10) years prior to the start of project activities (eligibility analysis).

5.5.1.1 Project Area

The project area is part of the territory of the Guahibo Indigenous Reservation of the El Tigre Region, which comprises a total area of 47,063.30 ha according to an administrative act (Agreement 257 of 2011 that modifies Resolution 041 of 1983 by which the Reservation is recognized) and according to geographic information from the IGAC an area of 49,013.50 ha⁹. The project justifies the difference with the cartographic information handled in the analyses that delimit an area of the Resguardo of 47,011.15 ha, due to the change of origin in the update of the coordinate system (numeral 1.1 of the Project Document).

The project contemplates the incorporation of post-validation areas for a second instance. To this end, the project defined the criteria for the addition of new areas in accordance with the requirements of the methodology (number 5.1.1 of the project document).

5.5.1.2 Eligible Area

The eligible area within the indigenous territory corresponds to 14,132.92 ha of stable forest according to the eligibility analysis, the cartographic inputs to obtain the stable forest area and the description of the methodological process for the generation of information on changes in the forest area according to the methodology.

5.5.1.3 Reference Region for Baseline Estimation

The delimitation of the reference region (14,766.80 ha of forest) for the estimation of deforestation/degradation that could occur in the project area in the non-project scenario, according to the methodology, was defined taking into account the identified deforestation/degradation agents and drivers, their access to the project area, and the characteristics of land tenure and land use rights. VERIFIT assessed that the criteria for the definition of the reference region demonstrated a conservative attitude and that the delimitation of the reference region was relevant to the analysis of deforestation/degradation in the project area.

5.5.1.4 Leakage area

The area of leakage to which deforestation/degradation agents may be displaced as a result of the project activities includes 8,695.78 ha of forest¹⁰. For the delimitation of the leakage area, the project owner presented the analysis on the mobility of the identified deforestation/degradation agents, taking into account the surrounding collective indigenous territory (Alto Unuma).

5.5.2 Time limits

5.5.2.1 Start Date

The REDD+ EL TIGRE project has carried out actions since June 30, 2018 (number 5.4 of the Project Document) related to the strengthening of indigenous territorial governance through control and surveillance to prevent forest loss. According to what was presented by the project, the valid support that supports the first direct action in which the project began to generate the reduction of GHG emissions is evidenced.

5.5.2.2 Period of quantification of reductions

The EL TIGRE REDD+ project will quantify the reduction of GHG emissions for a period of 30 years from June 30, 2018 to June 29, 2048.

⁹ IGAC. 2018. Digital Map of Indigenous Reservations, published in the Geographic Information System for Territorial Planning and Ordering – SIGOT, which shows the location of the polygons corresponding to the Indigenous Reservations legally constituted by the National Land Agency (ANT).

¹⁰ For the delimitation of the leakage area, the forest area must meet the same eligibility criteria as the project area.

The quantification period of the project is relevant to the objectives, activities and conditions of the REDD+ project.

5.5.2.3 Monitoring Period

The first monitoring of the project corresponds to the follow-up carried out during the period from June 30, 2018 to December 31, 2020.

5.5.2.4 Historical period of deforestation/degradation

The project defines a historical period of deforestation for the reference region and the leakage area between 2008 and 2018, ten years before the start date of the project. In terms of forest degradation, the project defines two historical periods for the reference region and the area of leakage between 2008 - 2014 and 2014 - 2018.

5.6 Baseline Scenario and Additionality

The baseline scenario represents the sum of the changes that would occur in the carbon stock of the reservoirs within the project boundaries. Additionality is the characteristic that makes it possible to demonstrate that the GHG emission reductions derived from the implementation of a project generate a net benefit to the atmosphere within the limits of the project, which would not have occurred in the absence of the implemented forestry activity.

According to the methodology applied by the project, the baseline scenario is defined by identifying the most likely land use at the start of the project. In this case, the project identified that the most likely scenario is the continuation of pre-project land use, which corresponds to the loss of forest for the expansion of grazing areas, the establishment of subsistence agricultural systems and the commercialization of timber (section 6.3 of the Project Document).

In addition, through the analysis of the impact of the project registration, it is concluded that it is additional (numeral 6.4 of the Project Document). VERIFIT assessed that the application of the steps described in the methodology is pertinent and that the project reliably demonstrates that the assumptions, justifications and associated information are adequate to identify the baseline scenario and the additionality of the project.

5.7 Causes and agents of deforestation and/or degradation

The REDD+ EL TIGRE project presents the identification of the causes and agents of deforestation/degradation by associating a characterization of the context, key actors, interests, motivations, economic activities, impacts on the forest, relationships, synergies and the chain of deforestation/degradation events. The causes identified are agricultural and livestock production, lack of education and conservation and management policies, selective logging and firewood collection. The agents involved are agricultural producers, livestock producers and the community (paragraph 7 of the Project Document). In the review of the above, the description of the procedures, inputs, information, supports and spatial analysis for the identification of the causes and agents of deforestation/degradation is evidenced.

5.8 Project activities

The main activities of the project are:

- Reduction of emissions from deforestation.
- Reduction of emissions from forest degradation.

The project prioritized 16 secondary activities with the community in terms of production, social investment, governance and biodiversity monitoring. The development of the activities is in charge of the community with the support of the project participants and strategic allies (numeral 8 of the Document)

of Project). In the present validation and verification of the REDD+ EL TIGRE project, the calculation of carbon mitigation attributable to forestry activities in 14,132.92 ha of forest is ensured.

5.9 Estimation of GHG emission reductions

Estimates were made for the selected carbon reservoirs and emission sources and the quantification method was as proposed in the methodology. As a contribution to the national climate change mitigation goals, it is expected that during the project horizon, 1,429,707.9 tCO₂e will have been mitigated due to avoided deforestation, 290,259.9 tCO₂e due to avoided degradation and a total of 1,719,967.8 tCO₂e attributable to forestry activities, complying with the monitoring plan, the applicable environmental regulations, among others. Likewise, during the monitoring period from June 30, 2018 to December 31, 2020, a reduction in GHG emissions of 251,749.14 tCO₂e is expected due to avoided deforestation, 29,887.32 tCO₂e due to avoided degradation and a total of 257,163.32 tCO₂e as projected for that period.

Table 10. Ex ante estimates.

Number of years	Date	Reduction of GHG emissions from avoided deforestation (tCO ₂ e)	Reduction of GHG emissions per avoided degradation (tCO ₂ e)	Reduction of total GHG emissions (tCO ₂ e)
0	30/06/18 to 31/12/18	38.564,0	4.714,68	43.278,7
1	01/01/19 to 31/12/19	95.493,7	11.263,92	106.757,6
2	01/01/20 to 31/12/20	95.985,8	11.141,22	107.127,0
3	01/01/21 to 31/12/21	95.663,4	11.019,63	106.683,0
4	01/01/22 to 31/12/22	59.567,6	10.899,16	70.466,8
5	01/01/23 to 31/12/23	57.794,5	10.779,79	68.574,3
6	01/01/24 to 31/12/24	56.073,7	10.661,53	66.735,2
7	01/01/25 to 31/12/25	54.403,7	10.544,36	64.948,0
8	01/01/26 to 31/12/26	52.782,9	10.428,29	63.211,2
9	01/01/27 to 31/12/27	51.210,0	10.313,31	61.523,3
10	01/01/28 to 31/12/28	49.683,5	10.199,41	59.882,9
11	01/01/29 to 31/12/29	48.202,1	10.086,58	58.288,6
12	01/01/30 to 31/12/30	46.764,4	9.974,83	56.739,2
13	01/01/31 to 31/12/31	45.369,1	9.864,15	55.233,3
14	01/01/32 to 31/12/32	44.015,1	9.754,53	53.769,6
15	01/01/33 to 31/12/33	42.701,1	9.645,96	52.347,0
16	01/01/34 to 31/12/34	41.425,9	9.538,44	50.964,3
17	01/01/35 to 31/12/35	40.188,3	9.431,97	49.620,3
18	01/01/36 to	38.987,4	9.326,53	48.313,9

	31/12/36			
19	01/01/37 to 31/12/37	37.821,9	9.222,12	47.044,0
20	01/01/38 to 31/12/38	36.690,9	9.118,74	45.809,7
21	01/01/39 to 31/12/39	35.593,4	9.016,38	44.609,7
22	01/01/40 to 31/12/40	34.528,3	8.915,03	43.443,3
23	01/01/41 to 31/12/41	33.494,7	8.814,69	42.309,4
24	01/01/42 to 31/12/42	32.491,7	8.715,34	41.207,0
25	01/01/43 to 31/12/43	31.518,3	8.616,99	40.135,3
26	01/01/44 to 31/12/44	30.573,8	8.519,63	39.093,4
27	01/01/45 to 31/12/45	29.657,2	8.423,24	38.080,5
28	01/01/46 to 31/12/46	28.767,8	8.327,83	37.095,6
29	01/01/47 to 31/12/47	27.904,7	8.233,38	36.138,1
30	01/01/48 to 29/06/48	15.789,2	4.748,27	20.537,5
Total		1,429,707.9 tCO ₂ e	290,259.9 tCO ₂ e	1,719,967.8 tCO ₂ e

5.10 Monitoring plan

The project owner sets out to periodically monitor project activities, compliance with safeguards, and reduction of GHG emissions. Information related to the data required for carbon estimates is established using commonly accepted principles and practices.

The monitoring plan includes the following sections: (a) monitoring of project boundaries, b) monitoring of the implementation of REDD+ activities, c) monitoring of REDD+ safeguards, d) monitoring of the permanence of the REDD+ project, and e) monitoring of project emissions. The monitoring plan (number 11 of the Project Document) describes the methodology used by the project owner to monitor and quantify the reductions attributable to its activities. The methodology applied for monitoring is relevant to what is described in the methodological reference.

5.11 REDD+ safeguards

The project describes compliance with social and environmental safeguards (number 9 of the Project Document), and corrects the shortcomings evidenced in the meetings and tours carried out with the communities of the territory, on the strengthening of REDD capacities and knowledge of the community of the benefit-sharing scheme. In conclusion, the OVV confirms that the findings on safeguards have been successfully closed and that the project attaches the evidence of compliance with each safeguard after the audit visit.

5.12 Environmental Impacts

The project activities do not generate a negative impact on biodiversity and the project describes, as part of the safeguards, the positive impacts resulting from the project activities (paragraph 9 of the Project Document).

5.13 The project's contribution to the Sustainable Development Goals

The project contributes to the Sustainable Development Goals (SDGs) (number 1.2 of the Project Document), through the implementation of the activities of the REDD+ project during the 30-year horizon, in 3 major axes (climate, biodiversity and community), in order to guarantee the improvement of the environment and the quality of life of the inhabitants of the indigenous reserve.

5.14 Local Stakeholder Consultation

The project is led by the reservation and the indigenous communities that inhabit the project area and both the owner (Guahibo Indigenous Reservation of the El Tigre Region) and the developers (CARBO Sostenible and Terra Commodities) ensure the participation of all stakeholders in each project process. In accordance with the above, the obligation to carry out prior consultation does not apply, but it does apply to carry out the socialization of the project for the granting of the free, prior and informed consent of the indigenous community of the project area.

The socialization was carried out through workshops and the approval of the project by the representatives of the indigenous communities that make up the Guahibo Indigenous Reservation of the El Tigre Region was evidenced. In addition, the involvement of actors such as territorial entities and their instruments and plans was evidenced in the socializations carried out.

5.15 Land tenure and carbon rights

VERIFIT verified the conditions of land ownership and tenure of the areas in which the REDD+ project is being executed, being a collective territory of the Guahibo Indigenous Reservation of the El Tigre Region.

who is at the same time the owner of the project. In the Certificate of Tradition and Freedom, the reservation as owner appears.

Regarding carbon rights, evidence is presented in the attached documentation of the project, on the approval by the indigenous communities that make up the reservation. It complies with the principle of accuracy, relevance, full coverage and transparency with respect to land tenure and carbon rights.

5.16 Compliance with applicable law

The assurance of the legislation that applies to the project was done through documentary review and visual inspection during the on-site visit. As a result, the following was evidenced:

- The project attaches in the submitted documentation, the legal compliance matrix applicable to the geographical area of the project;
- articulation with departmental and municipal development plans was evidenced;
- compliance with safeguards was evidenced;
- The use of data at the national level and the National Registry for the Reduction of GHG Emissions – RENARE, was evidenced.

5.17 Registration in RENARE

The owner of the project registered in the National Registry for the Reduction of GHG Emissions – RENARE and presented the report on the status of the GHG mitigation initiative. The project began the application for registration in RENARE from its feasibility phase on November 23, 2020 and is currently in the formulation phase, as regulated by the monitoring, reporting and verification system of mitigation actions at the national level according to Article 175 of Law 1753 of 2015 and Resolution 1447 of 2018.

VERIFIT carried out the consultation process to verify the registration of the project and its status on the platform, in addition to verifying that there are no overlaps with other GHG initiatives. The OVV concludes that the project meets the requirement and that the project has been implemented following the initial conditions described in the PD, which guarantees the traceability of the information.

5.18 Information Management

The project prioritizes the management and traceability of information to ensure its quality and proper handling. VERIFIT ensured the proper implementation of the information management system, quality control and assurance procedures, information processing and data archiving system.

5.19 Risk Management

The project owner assessed in section 12 of the PD the risks related to the implementation of the project activities in the environmental, financial and social domains. In conclusion, VERIFIT confirms that the measures are adequate to mitigate the risks identified in order to maintain the reduction of GHG emissions for the 30 years of the project.

6 VERIFICATION RESULTS

6.1 Project Implementation

The team in charge of the activities in the territory was questioned, the pertinent visits were made and the implementation of what was described in the documentation presented by the person in charge of the project was evidenced.

The project has been developed according to its formulation and its implementation status is in accordance with what is established in the project document and what has been verified through visual on-site inspection and cartographic analysis with Geographic Information Systems (GIS) tools.

6.2 Compliance of the monitoring plan with the applied methodology

6.2.1 Monitoring project boundaries

The boundaries of the project were verified in the documentary review with GIS tools and corroborated in the on-site visit, where the existence of REDD+ initiatives adjacent to the project area (Amazon Vision Program) and surrounding collective indigenous territories (Alto Unuma) was evidenced. It was verified through geographic analysis that there are no overlaps of GHG initiatives and that adjacent indigenous territories were considered by the project for the monitoring of leaks and in the analysis of deforestation/degradation agents. The OVV concludes that during the 2018-2020 monitoring period, the geographical areas included in the project were monitored in accordance with the procedures described in the validated monitoring plan.

6.2.2 Monitoring the implementation of project activities

The head of the REDD+ project followed up on each proposed activity (number 3.2 of the Monitoring Report) and presented the follow-up to the SDGs for the monitoring period, taking into account that the SDGs are aligned with the objectives of the project and the axes for the implementation of the activities. The results of the monitoring of the implementation of the activities described in section 3.2 of the Monitoring Report were verified in the field visit and through the interviews, evidencing that the activities were prioritized in 4 components: production, social investment, governance, and monitoring and biodiversity.

The implementation of each activity was evaluated during the monitoring period during the on-site visit and the participation of the indigenous community was evidenced. However, some shortcomings were found in the results of the monitoring of the implementation of the project activities that are aligned with the management of activities of municipal and departmental plans. In this case, it is important that for each monitoring period, the results of the indicators that allow the evaluation of the implementation of each activity are presented in a concrete manner and the due support that the activities have been carried out by the project owner in accordance with what has been validated is attached. In conclusion and with the successful closure of the findings on the project activities, the OVV confirms that the activities that were proposed in the project description have been implemented and that the follow-up has been carried out in compliance with the validated monitoring plan.

The project's contribution to the Sustainable Development Goals during the monitoring period was evaluated by reviewing the supports of each activity presented by the project and the observations in the site visit. For the follow-up, the results with respect to the units of measurement are evidenced (Table 1 of the Project Document). With the above, it is concluded that the project contributes to 12 of the 17 SDGs.

6.2.3 Monitoring REDD+ safeguards

The head of the REDD+ project carried out the monitoring for each social and environmental safeguard and demonstrated compliance with the 15 national REDD+ safeguards, including the results of the indicators for their monitoring (paragraph 3.3 of the Monitoring Report). The monitoring of compliance with the safeguards was verified through the review of the supports presented by the project, the development of each activity and the on-site inspections. The OVV concludes that the project carried out the monitoring of the REDD+ Safeguards in accordance with the validated monitoring plan.

6.2.4 Project Permanence Monitoring

The head of the REDD+ project reported the results of the monitoring of the permanence of the project for the period from June 30, 2018 to December 31, 2020 (numeral 3.4 of the Monitoring Report). No events associated with the monitored biophysical and socioeconomic risks were recorded, and no events that could affect the reduction of emissions attributable to the project's activities were detected during the site visit. The OVV concludes that during the 2018-2020 verification period, the project was monitored in accordance with the validated monitoring plan.

6.2.5 Monitoring project emissions

For the current verification period (2018-2020), the owner of the REDD+ project monitored the activity data and emission factors as required by the monitoring plan and the applicable methodology (number 3.5 of the Monitoring Report). The implementation of what was described in the monitoring plan was verified to quantify the project's emission reduction. Verifit has confirmed that there are no material discrepancies between the actual monitoring system and the monitoring plan set out in the Project Description and the methodology applied, so there is no overestimation of GHG emission reductions.

6.3 Data Evaluation and Calculation of Net Emission Reductions or Removals

6.3.1 Calculation of baseline GHG emissions or net baseline GHG removals by sinks

As part of the baseline validation and verification, the mapping analysis, its consistency with regulations, *on-site* inspection, and procedures to quantify annual deforestation/degradation and baseline emissions (2008 - 2018) were reviewed.

It is concluded that the application of quantification procedures for the estimation of baseline GHG emissions is relevant, as described by the applied methodology.

6.3.2 Calculation of project GHG emissions or net GHG removals by sinks

The estimated total GHG reduction attributable to the activities of the REDD+ EL TIGRE project for the verification period from 30 June 2018 to 31 December 2020 is equivalent to 252,445 tCO₂e (applying uncertainty discounts)

Table 11. Ex-post estimates.¹¹

Date	Reduction of GHG emissions from avoided deforestation (tCO ₂ e)	Reduction of GHG emissions per avoided degradation (tCO ₂ e)	Reduction of total GHG emissions (tCO ₂ e)	Uncertainty of 9.3%	Reduction of total GHG emissions (tCO ₂ e) with uncertainty discount
30/06/18 to 31/12/18	43.453,07	3.080,34	46.533,41	4.328	42.206
01/01/19 to 31/12/19	107.725,19	8.003,06	115.728,25	10.763	104.966
01/01/20 to 31/12/20	108.254,11	7.814,88	116.068,99	10.794	105.275
Total	259,432.37	18,898.28	278,330.65	25,884.75	252,445

¹¹ GHG emission reductions presented with uncertainty discounts.

Reductions in GHG emissions due to avoided degradation may or may not be included in the national accounts, since the NREF includes only emissions from gross deforestation within the area of interest.

6.3.3 Calculation of GHG Emission Leaks

Leaks are accounted for as described by the methodology for estimating emissions from deforestation/degradation in the leakage area for the monitored period.

6.3.4 Summary calculation of GHG emission reductions or net GHG removals by sinks

In compliance with the guidelines of the methodological benchmark and other relevant criteria, the estimated net reduction of GHG emissions from the REDD+ EL TIGRE project is 235,305 for avoided deforestation, 17,140 for avoided degradation for a total of 252,445 (applying the uncertainty discounts and without applying the 15% reserve).

Table 12. Total ex-post estimates discounted for uncertainty.

	Reduction of GHG emissions due to avoided deforestation	Reduction of GHG emissions due to avoided degradation	Total GHG Emissions Reduction
Gross GHG reductions for the monitoring period (tCO ₂ e)	259.432,37	18.898,28	278.330,65
Uncertainty 9.3% (tCO ₂ e)	24,127.21	1,757.54	25,884.5
Net reductions for the period of monitoring (tCO ₂ e)	235,305	17,140	252,445

6.3.5 Comparison of actual reductions in GHG emissions or anthropogenic GHG removals by sinks with estimates in recorded PD and observations on the difference in the estimated value in recorded PD

According to the ex-ante estimates, a total of 257,163.32 tCO₂e was projected for the monitoring period, and with the ex-post estimates, the total reduction corresponds to 252,445 tCO₂e attributable to the project's forestry activities. The difference in results, which is acceptable, is mainly due to the use of data on forest cover changes and associated emissions.

7 DECLARATION VALIDATION & VERIFICATION

The statements are contained in separate documents to that report.

APPENDIX 1 – REVISED OR REFERENCED DOCUMENTS

No.	Document
01	ISO 14064-2:2006 – Greenhouse gases – Part 2: Specification with guidance, at project level, for the quantification, monitoring and reporting of emission reductions or increases in greenhouse gas removals.
02	Resolution 1447 of 2018 – Ministry of Environment and Sustainable Development.
03	Decree 926 of 2017 – Ministry of Finance and Public Credit.
04	MADS- IDEAM. 2019. Proposed reference level of forest emissions from deforestation in Colombia for REDD+ payment for results under the UNFCCC.
05	BioCarbon Registry - https://biocarbonregistry.com
06	IPCC publications – www.ipcc-nggip.iges.or.jp
07	UNFCCC – http://cdm.unfccc.int

The revised documentation that was provided by the project manager is described below

Folder	File Name
Agreements, Legal Representation, Info. General El Tigre	Carbon Agreements Development and Marketing Agreement The Tiger Signed SIGNED.pdf Authorisation for the start Proyecto_ IR Management. El Tigre - 05-04-2018.pdf Charter of Intent and Exclusivity Puerto Gaitán-Meta.pdf
	Resignation letter from Visión Amazonia Resignation to Visión Amazonía El Tigre.pdf
	TERRA Legal Representation Document and CARBO TERRA COMMODITIES CHAMBER OF COMMERCE JULY 2021.pdf Certificate Legal Representation Carbo Sostenible SAS July 2021.pdf
	Documents Rep Legal Resguardo ACT OF POSSESSION EL TIGRE FOR MINISTRY-2021.pdf Agreement 257 27-09-2011 Incoder - Extension Resguardo to 47.063,3065Ha.pdf Agreement 314-2 of 2013 Incoder Registration public registry El Tigre.pdf Development and Marketing Agreement The Tiger Signed SIGNED.pdf CC Capitan Guahibo - El Tigre.pdf Certif Governor Registration 2020 Mininterior 10-6-2020.pdf Certif. Legal Rep. 2020 x Mayor's Office 20-1-2020 x 17 pp.pdf Governor El Tigre Certification 21-03-2018.pdf Certification Governor, Cert Bank and CC x 4 page 21-03-2018.pdf Certification Mininterior_ Representante El Tigre_2021.pdf Certification Legal Rep. El Tigre-14-11-2018.doc Certificate of Tradition and Freedom 2021.pdf I keep the Tigre_Carta of Signed Intent.pdf Resolution 041 21-07-1983 Incora - Character Resguardo.pdf
	About NREF Cuestionario_Mataven_MinAmbiente.pdf Note Proclima Carbo Sostenible_NREF.pdf
	National Blance_de_ Resultados_2019_Plan Desarrollo_2018_2022.pdf
	Characterization of the Sikuaní people x 19 pag.pdf
	Recent deforestation amazonia_2021_Cátedra R. BOTERO.pdf
	Digitalización_Medida Precautionary Tigre_2018.pdf
	PRELIMINARY STUDY RESGUARDO EL TIGRE – URT (1).pdf
	PRELIMINARY STUDY RESGUARDO EL TIGRE – URT.pdf
	GuidelinesCharacterizationAgents IDEAM_2018.pdf

Folder	File Name
	Map DANE Resguardo El Tigre, Pto Gaitán-47.063,3065 Ha.pdf
	Life Plan-RI EL TIGRE.pdf
	National Development Plan 2014-2018 Volume 2 internet.pdf
	Tiger Safeguard Plan 2013 Sikuaní_El.pdf
	Useful plants port gaitan rio tillava and planas, thesis 2016.pdf
	Resguardo Sikuaní El Tigre, pag 59, life plan.pdf
Annexes and Responses to Findings Validation- Verification	Annex 2.1 Authorisation to start IR Proyecto_ management. El Tigre.pdf
	Annex 2.2 Analysis deforestación_Fecha Tiger Project Start.xlsx
	Annex 2.3 Surveys 102020 – start REDD_acciones conducted.pdf
	Annex 3.1 Sikuaní_El Tigre Safeguard Plan 2013.pdf
	Annex 3.2 Letter of Intent and Exclusivity Puerto Gaitán -Meta.pdf
	Annex 3.3 Development and Marketing Agreement The Tiger Signed SIGNED.pdf
	Annex 3.4 Acta_Asamblea_El Tigre_24042021.pdf
	Annex 3.5 Asistencia_24-004-2021_EL Tigre.pdf
	Annex 3.6 Certification Mininterior_Representante the Tigre_2021.pdf
	Annex 3.7 Minutes of appointment of Governor 2021_EL TIGRE.pdf
	Annex 3.8 Characterization of the Sikuaní people.pdf
	Annex 4.1 Certificate of Tradition and Freedom El Tigre 2021.pdf
	Annex 4.2 SHP_A_RI_EL TIGRE zip.zip
	Annex 4.3 Agreement 314-1 of 2013 Incoder Public Registration El Tigre.pdf
	Annex 5.1 SHP_AREA_PROYECTO forests.rar
	Annex 6.2 Cartographic collection and processing El Tigre.docx
	Annex 6.3 Boundaries El Tigre Project.zip
	Annex 6.4 Map of land cover El Tigre region.jpg
	Annex 6.4 MAPA_COBERTURAS CLC_EL TIGRE_2018.pdf
	Annex 6.5 PRELIMINARY STUDY RESGUARDO EL TIGRE - URT.pdf
	Annex 6.6 Definition Proyecto_El Tiger Limits.pdf
	Annex 7.1 El Tigre Surveys consolidation.xls
	Annex 8.1 Matrix Changes Coverage El Tigre CLC.xlsx
	Annex 8.2 Base Tigre_Línea Calculations and Monitoring 2019-2020_29082021.xlsx
	Annex 8.3 Taller_El Tigre_Arbol_Problemas.pdf
	Annex 8.4 Taller_El Tigre_Arbol_Soluciones.pdf
	Annex 8.5 CORINE_LAND_COVER_EL TIGRE_2008.pdf
	Annex 8.6 CORINE_LAND_COVER_EL TIGRE_2018.pdf
	Annex 8.7 Participatory Workshops Methodology v1.docx
	Annex 8.8 Propuesta_metodológica_fase_2_Proyectos_REDD+.docx
	Annex 8.10 EL_TIGRE_1_DEM_HUMEDALES.jpg
	Annex 8.11 EL_TIGRE_2_DEM_HUMEDALES_PROY.jpg
	Annex 8.12 EL_TIGRE_3_SUELOS_HUMEDALES.jpg
	Annex 9.1 MAPA_COBERTURAS.jpg
	Annex 9.2 MAPA_DEFORESTACION.pdf
	Annex 9.3 Taller_El Tigre_Mapeo.pdf
Annex 9.4 Recent deforestation amazonia_2021_Cátedra R. BOTERO.pdf	
Annex 10.1 Taller_2_Tigre_Consolidado_Cartelera Prioritization.pdf	
Annex 12.1 Financial analysis ELTIGRE v1.xlsx	
Annex 12.2 National Development Plan 2014-2018 Volume 2 internet.pdf	
Annex 13.1 Minutes and Attendance List Cormacarena_09072021.pdf	
Annex 13.2 PM-GPO.1.3.85.21.1033_Cormacarena.pdf	
Annex 13.3 Certification of activities The Tigre_CORMACARENA.pdf	
Annex 14.1 El Tigre REDD+ legal_ProyectoCompliance Matrix.xlsx	
Annex 15.1 Decree 4633-2011-victim-law.pdf	
Annex 16.1 Location UNUMA PELIWAISI.PNG	
Audit Validation- Verification	Agenda Auditoria_F-18_rev.02_Plan VV_ El Tigre.pdf
GHG Calculations - Monitoring & Baseline	01032022_Calculos The Tigre_Orinoquia_Línea Base and Monitoring.xlsx
Communications	Minutes and Attendance List Cormacarena_09072021.pdf
	PM-GPO.1.3.85.21.1033_Cormacarena.pdf
	Response Right Petition Life Plan The Tigre_mininterior_052021.pdf

Folder	File Name
	Request for a meeting with the Meta_12062021.docx Governor's Office
	Application Plan Vida_Mininterior 05042021.pdf
Quality Control and Formats	Formats and templates folder with 5 .docx files
	QC-QA procedure TIGRE_v1.3.docx
	QC-QA PROCEDURE TIGRE_v1.3.pdf
Legal Compliance	El Tigre REDD+ Legal_ProyectoCompliance Matrix.xlsx
	Referents and documents folder with 18 files
Distribution of Benefits and Coordination	Financial Analysis ELTIGRE v1.xlsx
	El Tigre REDD+ Project Administration Scheme.docx
	El Tigre REDD+ Project Administration Scheme.pdf
	El Tigre_19042021.pptx REDD+ Project
	REDD+ Project_Tigre_Presentacion_AsambleaV2.pptx
Estimation of Emission Reduction	19112021_Calculos The Tigre_Orinouia_Línea Base and Monitoring v3.xlsx
Start Date & Project Management Agreement	Analysis deforestación_Fecha Reduction of the Start of the Tigre Project.xlsx
	Surveys 102020 - Start date REDD_acciones conducted.pdf
	Power of attorney to develop project carbono_El Tigre 062018.pdf
	Entrevista_Braulio_Tigre.MP3
	VID_20210911_Entrevista Braulio Martinez.mp4
	Receipt of the Signed Intent Tigre_Carta JAL FO.pdf
Miscellaneous Images EL_Tigre	30 .jpg files
Report by Monitoring	IM_El Tigre_ProClima v7_04042022_TC.docx
	IM_El Tigre_ProClima v7_04042022.pdf
Maps	Folder: PROJECT AREAS- topis_areas.shp
	Folder: bnb
	Folder: GHG Calculations - Monitoring & Baseline
	Folder: Project Boundary Definition
	Folder: GEOREFERENCED PHOTOS
	Folder: MADS vs. MADS Wetlands Maps SMBYC Forests
	Folder: MAPS Identification of the Amazon Biome
	Folder: Thematic and descriptive maps
	Folder: MAPAS_CORINE_LAND_COVER_EL_TIGRE
	Folder: MATRIZ_CAMBIO_COBERTURAS
	Folder: RI_EL_TIGRE_V4 GDB
	Folder: El Tigre Shapefiles - Possible Expansion
PDD	PDD REDD+ RESGUARDO EL TIGRE V7_04042022_TC
	PDD REDD+ RESGUARDO EL TIGRE V7_04042022.pdf
Renare Registry	RENARE Registration - El Tigre REDD+.pdf
Workshops-Monitoring	El Tigre Surveys March 2021.pdf
	Folder: Initial Surveys
	Folder: Interviews
	Folder: Evidence of calls
	Folder: Monitoring Evidence
	Participatory Workshops Methodology v1.docx
	Propuesta_metodológica_fase_2_Proyectos_REDD+.docx
	Folder: Puerto Gaitan Resguardo el Tigre Meeting Sept 2020
	Acta_taller_El_Tigre.pdf
	Asistencias_Taller_El_Tigre.pdf
	Surveys El Tigre consolidation.xls
	Family Surveys 102020.pdf
	General surveys 2.pdf
	General surveys.pdf
	Surveys and Tree problems El Tigre - Meta.xls
	Folder: Photos - Taller_1_10_12_2020
	Taller_El_Tigre_Arbol_Problemas_.pdf
	Taller_El_Tigre_Mapeo.pdf
	Taller_El_Tigre_Matriz_Calificacion.pdf
	Taller_El_Tigre_Arbol_Soluciones.pdf

		Workshops the tiger systematization.xlsx Folder: Photos & Videos - Taller_2_12_03_2021 Taller_2_Tigre_Acta.pdf Taller_2_Tigre_Asistencia.pdf Taller_2_Tigre_Consolidado_Carteleras Prioritization.pdf
	Workshop 2	
	Workshop 3	Folder: Photos - Asamblea Aprobacion_Pdd_24_04_2021 Acta_Asamblea_El_Tigre_24--04-2021.pdf Asistencia_24-004-2021_EL_Tigre.pdf
	Workshop 4 - Ratificacion_Cons Free, Prior and Informed Engagement	Minutes of approval of the trade agreement. REDD+EL TIGRE.pdf Social Cartography Areas of intervention and potential investment.pdf Technical Committee- Leader by REDD activity.pdf timelime-REDD+El Tigre.pdf 27 .jpg files Attendance list Resguardo EL TIGRE.pdf 9 files.mp4
El Tigre Safeguards		Evidence matrix Salvaguardas_agosto 2021.xlsx
	Safeguard 2	EL TIGRE_ VICHADA marketing agreement.pdf Dialogue with Community Rep.mp4 Dialogue with community representatives.mp4 Dialogue with representatives of the community.mp4 Dialogue community representatives 2.mp4 El Tigre_19042021.pdf REDD+ Project I keep the Tigre_Carta of Signed Intent.pdf
	Safeguard 3 and 6	Acta_Asamblea_El_Tigre_24--04-2021.pdf Acta_taller_El_Tigre.pdf EL TIGRE_ VICHADA marketing agreement.pdf I keep the Tigre_Carta of Signed Intent.pdf SVG-3.pdf Taller_2_Tigre_Acta.pdf
	Safeguard 4	EL TIGRE_ VICHADA marketing agreement.pdf El Tigre REDD+ Project Administration Scheme.pdf I keep the Tigre_Carta of Signed Intent.pdf SVG-4.pdf Taller_2_Tigre_Consolidado.pdf Taller_El_Tigre_Matriz_Calificacion.pdf
	Safeguard 5	Acta_Asamblea_El_Tigre_24--04-2021.pdf Acta_taller_El_Tigre.pdf El Tigre_19042021.pdf REDD+ Project SVG-5.pdf Taller_2_Tigre_Acta.pdf
	Safeguard 7	Acta_Asamblea_El_Tigre_24--04-2021.pdf Acta_Taller_2_El_Tigre_12--03-2021.pdf Acta_taller_El_Tigre.pdf Taller_2_Tigre_Acta.pdf Taller_2_Tigre_Consolidado_Carteleras Prioritization.pdf
	Safeguard 8	Acta_Asamblea_El_Tigre_24--04-2021.pdf Development and Marketing Agreement The Tiger Signed SIGNED.pdf El Tigre REDD+ Project Administration Scheme.pdf El Tigre_19042021.pdf REDD+ Project
	Safeguard 9	Minutes of appointment of Governor 2021_EL TIGRE.pdf Acta_Asamblea_El_Tigre_24--04-2021.pdf Acta_taller2_El_Tigre_12_03_2021.pdf Agreement 257 27-09-2011 Incoder - Extension of Resguardo to 47,063.3065Ha – copy.pdf Resolution 041 21-07-1983 Incora - Character Resguardo.pdf Taller_2_Tigre_Acta.pdf
	Safeguard 10	Folder: Photos - Asamblea Aprobacion_Pdd_24_04_2021 Folder: Photos - Taller_1_10_12_2020 Folder: Photos - Taller_2_12_03_2021 Acta_Asamblea_El_Tigre_24--04-2021.pdf Asistencia_24-004-2021_EL_Tigre.pdf Asistencias_Taller_El_Tigre.pdf

Folder	File Name
	Taller_2_Tigre_Asistencia.pdf
Safeguard 11	El Tigre_19042021.pdf REDD+ Project SVG-11.pdf
Safeguard 12	El Tigre_19042021.pdf REDD+ Project SVG-12.pdf
Safeguard 13	Acta_Asamblea_El_Tigre_24--04-2021.pdf The Sikuani peoples, El Tigre.pdf El Tigre_19042021.pdf REDD+ Project
Safeguard 14	PAI DOCUMENT 2020-2023 CORMACARENA.pdf Puerto Gaitán Municipal Development Plan 2020-2023.pdf PLAN_DE_DESARROLLO_2020-2023_1069_de_2020.pdf
Safeguard 15	PLAN_DE_DESARROLLO... za_1069_de_2020.pdf SVG-15.pdf

APPENDIX 2 – LIST OF FINDINGS OR NON-CONFORMITIES

NC	01	Potential impact on the return: Low
Description	<p>1. Among the objectives of the project, the interest of causing the carbon tax according to decree 926 of 2017 was not described.</p> <p>2. It does not describe how the mitigation outcome contributes to the country's goals.</p> <p>3. The ex ante estimate of the emission reductions of the REDD+ project does not correspond to the total quantification period of 30 years, it is only presented for 5 years, which does not allow the total mitigation potential of the project to be identified, and the ex ante calculations and the annual average are not related in the spreadsheets.</p> <p>4. There is no evidence of causality in the differences between ex ante estimates and ex post estimates for the monitoring period.</p> <p>5. There is no evidence of the identification of the expansion areas of the project, after the validation, taking into account the future expansions of the reserve and in accordance with the criteria of the reference on the addition of areas.</p>	
Answer 1 Customer Response	<p>1. The methodology does not require the project to express such interest. The main objective of the project involves social, biodiversity and climate issues, as it seeks to conserve the forest while contributing to the development goals of the community. It is also true that the project is geared towards the national carbon market. Through the commercialization of carbon credits to avoid the carbon tax, the resources will be obtained to guarantee the fulfillment of the objectives in the long term. This clarification has been included in the PD.</p> <p>2. In terms of territorial planning, the Amazon Regional Territorial Planning Model (MOTRA) (MADS and DNP, 2019) guides the implementation of concrete actions that lead to the resolution of existing conflicts in this area of the country. The actions prioritized to the historical conflicts in the Amazon region correspond to the following: effective articulation of territorial planning instruments, recognition of the economic and social dynamics that affect the use and occupation of the territory, the importance of protecting the main ecological structure and reducing vulnerability to climate change. Strengthen territorial governance and the articulation of urban centres with rural areas. The El Tigre REDD+ Project bases its intervention strategy and the prioritization of activities taking into account these guidelines of regional territorial planning. Recognizing that by 2030 the country expects to be internationally recognized for resolving conflicts related to land use planning, the project contributes directly to the following achievements:</p> <ul style="list-style-type: none"> - Reducing forest loss - Reduce deforestation to zero. - Increasing community and ecosystem resilience - Stabilize the agricultural frontier within the territory. - Strengthen the regional integration of the territory. <p>At the same time, the country has set ambitious targets for reducing domestic GHG emissions. Colombia updated the Nationally Determined Contribution (NDC) at the end of 2020 and included the goal of reducing projected emissions by 51% by 2030. A large part of the national forests, particularly in the Amazon and the Pacific, are located in indigenous reserves and Afro-Colombian collective territories and their preservation depends on the defense of ways of life appropriate to the territory. The participation of indigenous peoples is essential to protect the forests, and the participation of peasant communities is essential to transform the country's agro-productive practices and rural development, to prevent the expansion of the agricultural frontier and to safeguard food security. The El Tigre REDD+ Project promotes the active participation of indigenous people in this direction, contributing directly to the country's goal of reducing the annual deforestation rate to 50,000 ha/year by 2030, tracing a trajectory of 155,000 ha/year in 2022, and 100,000 ha/year in 2025. The historical baseline rate of deforestation in the project area is equivalent to approximately 412 ha/year, and it is expected that by 2030 the Project actions keep it at a maximum of 40 ha/year. This represents a reduction of 372</p>	

NC	01	Potential impact on the return: Low
	<p>ha/year, equivalent to 0.67% of the national target for 2025 and 0.35% of the deforestation reduction target for 2030. This information has been included in section 8 of the PD.</p> <p>3. According to the Proclima methodology, numeral 8.4.1 mentions that the project owner must present a projection of deforestation and degradation for a period of 5 years from the start date, which is included in the PD and in the reduction calculations (see <i>Annex 1.1 Calculations The Base Tigre Línea and Monitoring 2019-2020_20052021</i>). Similarly, the 30-year projection can be found on the cover page of the PD and is included in the spreadsheet, in the 2008-2018 <i>Baseline tab</i> of the aforementioned annex (<i>Annex 1.1</i>).</p> <p>4. <i>Ex ante and ex post estimates</i> were made in accordance with the Proclima methodology (section 13 and section 14.5, respectively). In principle, the results of these estimates do not coincide because they are based on different parameters and sources of information.</p> <p>The <i>ex ante estimation</i> of the project's GHG mitigation potential was made under the assumption that during the first years of implementation, an approximate 70% reduction in deforestation would be obtained compared to the regional trend and a 10% increase in deforestation in the leakage area (in accordance with the Proclima methodology). For the <i>ex-post</i> estimates, carried out during the first monitoring period, there was evidence of a reduction in deforestation of more than 70% compared to the baseline, as well as a greater increase in deforestation in the area of leakage than had been anticipated. These differences in the development of the deforestation process within the project boundaries are evidenced in the values associated with the <i>ex ante and ex post mitigation estimates</i> (see <i>Annex 1.1 Calculations The Base Tigre Línea and Monitoring 2019-2020_20052021</i>).</p> <p>5. The description of the expansion area of the El Tigre reservation was included as an area that can potentially be added to the El Tigre Project and the shapefile was incorporated into the <i>Maps folder</i>, subfolder <i>Shapefiles El Tigre</i> of the documentary archive of the REDD+ Project.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> 1. It is important for the national accounts to describe the project's interest in obtaining emission reduction certificates for the implementation of REDD+ activities, to participate in the commercialization through the mechanism of non-causation of the national carbon tax established in Decree 926 of 2017. <p style="text-align: right;">CLOSED</p> 2. The project presents its contribution to the reduction of deforestation in terms of area, however, there is no evidence of the project's contribution to the national goals for reducing <u>GHG emissions</u>, for which it is necessary to take into account the <i>ex ante</i> calculations discriminated for each year of the project's duration. <p style="text-align: right;">PENDING</p> 3. The project's 30-year projection of reductions is based only on reductions for 2019 and does not take into account the annual differentiation that occurs due to the variation in the area of stable forest. <p style="text-align: right;">PENDING</p> 4. The draft justifies the differences between the <i>ex ante</i> and <i>ex post</i> estimates, however, this justification should be consistent with the adjustment in the previous point. <p style="text-align: right;">PENDING.</p> 5. Section 5.1.1 of the PDD and the mapping information on adding areas after validation are revised. <p style="text-align: right;">CLOSED</p> 	
<p>Answer 2 Customer Response</p>	<p>2-4. The <i>ex ante</i> calculations discriminated for each year for the 30 years are presented, information that appears both in the revised Calculation Table and in the PDD.</p>	

NC	01	Potential impact on the return: Low
Evaluation 2	2-4. The project presents its ex ante calculations discriminated by year and type of activity, in which the potential for reducing GHG emissions for the 30-year quantification period is evidenced.	
Conclusion	NC Resolved	

NC	02	Potential impact on the declaration: High
Description	<p>1. The project proponent does not attach support to support the first sectoral direct action in which the project began to generate the reduction of emissions as a result of actions in the territory.</p> <p>The Project attaches a letter of intent to participate in the carbon projects (Resguardo El Tigre_Carta de Intent Signed JAL FO.pdf) and "Authorization for the start of the management Proyecto_ RI. El Tigre - 05-04-2018", however, according to the definition in the reference it is <i>the date on which the activities that will result in effective emission reductions and/or GHG removals begin. For REDD+ projects, this start date corresponds to the date on which the implementation of the project activities directly related to the reduction of deforestation and/or forest degradation begins.</i></p> <p>2. The project attaches in the Folder "Start Date and Project Management Agreement" the document "Surveys 102020 - Start date REDD_acciones carried out", however, this does not correspond to the definition that applies according to Referential.</p> <p>The survey conducted by the developer includes a question about activities in the last 10 years requesting data such as; name, year, entities, people, etc., however, the only answer that gave a date was 2014 and of the other two surveys, no date or support is related.</p> <p>3. There is no evidence in the monitoring report of the follow-up of the activity corresponding to the start date of the project, its indicators and follow-up.</p>	
Answer 1 Customer Response	<p>1. The start date was defined based on the moment when the forest protection activities voluntarily implemented by the community and the decrease in deforestation with respect to the regional trend are evidenced in the area of the reserve. It is about the integral action of the communities in the territory as a result of a decision to conserve their forests and avoid deforestation within it, taking as a reference the regional trend of deforestation. Reduced deforestation results from the combination of community members' activities and their interaction with third parties.</p> <p>The communities expressed their interest in working on the protection of the forests since April 5, 2018, when the representative of the El Tigre Reservation established an alliance with the company Plan Ambiente S.A.S. to develop a carbon project. As evidence of this management, the letter from the Cabildo Gobernador to Plan Ambiente is provided (see <i>Annex 2.1 Authorization for the start of the management Proyecto_ RI. The Tiger</i>).</p> <p>The community's interest in protecting its forests as a mechanism to access economic incentives materialized from that moment and the members of the community decided to take better care of their territory with the expectation of receiving economic compensation for the environmental service associated with forest conservation. As of 2019, the effects of conservation activities are being felt throughout the indigenous reserve, and there is evidence of a decrease in the conversion of forests to other land uses (pastures, expansion of the agricultural frontier, illicit crops).</p> <p>In this way, the initial direct actions consist of conservation activities by the communities, evidenced in the decrease in the rate of deforestation within the reservation with respect to the regional trend, which is also directly related to a greater exercise of territorial control and articulation among the inhabitants of the reservation. Since 2019, there has been a significant decrease in deforestation, as shown in <i>Annex 2.2 Analysis of Deforestation Reduction Project Start Date</i>.</p> <p>The start date is based on the analysis of changes in cover and the analysis of the decrease in deforestation since 2019, and is also based on the agreement with</p>	

NC	02	Potential impact on the declaration: High
	<p>Plan Ambiente, interviews and workshops with the community where they point out voluntary conservation activities carried out recently (see <i>Annex 2.3 Surveys 102020 - Start date REDD_acciones carried out</i>).</p> <p>It is important to highlight that the oral tradition characterizes the communities of the El Tigre Project, which implies that they transmit their knowledge and orientations on the management of territory verbally. The record of the passive conservation actions they have carried out since 2019 can be seen in the maps of analysis of cover changes and the testimonies of the people of the community. Since 2019, there has been evidence of a drop in the deforestation trend in the reserves compared to the reference area, effectively showing an important initial impact of territorial management. The commercialization of carbon certificates is intended to increase the impact of these efforts and bring deforestation to zero in the territory in the medium term and sustain this behavior in the long term. This information has been included in the PD.</p> <p>2. The document "Surveys 102020 - Start date REDD_acciones carried out" is part of the evidence of the conservation activities that the communities have carried out in their territory. It is important to clarify that this file presents the results of three community surveys conducted with groups of 109 people, 279 people and 84 people. The third question of the survey corresponds to the following question: <i>What social, environmental, educational, and productive activities have been carried out in the community to meet the objectives of a REDD+ Project (Conservation, Environmental Education, Reforestation) in the last 10 years?</i> The answers offered in the first two surveys presented in the archive mention "conservation", "conservation of native trees", "assembly of the reservation", among others. This shows that the communities have carried out conservation activities in their territory in recent years and that they have had at least one autonomous space as a mechanism for community dialogue related to issues of conservation, <i>environmental education, and reforestation</i>. Oral tradition is characteristic of these indigenous communities, so the narration of activities and their registration in surveys are a main source of information regarding the activities they have carried out as a community. For this reason, these surveys are part of the evidence associated with the evidence of the start date. Having the community's written statement of interest in participating in carbon projects, together with evidence of conservation activities and the decrease in conversion from forests to non-forests as of the year in which they expressed their interest, constitute evidence of the targeted conservation actions that the community has carried out and demonstrate the first implemented action of the El Tigre REDD+ Project. This information has been included in the PD.</p> <p>3. Within the REDD+ activities, the monitoring of forest cover is one of the most important indicators and is decisive when it comes to demonstrating the performance of the Project. In the first monitoring period, changes in forest cover were monitored, as well as other REDD+ activities that have been defined to comprehensively address the problem of deforestation and strengthen the community initiative to protect their territory. The conservation activities that the community has voluntarily implemented are configured as the first activity of the project and are demonstrated cartographically as of 2019. These activities are the result of the community's expressed interest in participating in carbon markets and accessing the economic benefits that derive from this protection activity (as evidenced in the work and negotiation agreements cited above). Therefore, the monitoring of land cover change during the first monitoring period constitutes the follow-up mechanism to the first activity of the project (voluntary forest conservation). The associated indicators are observed in <i>Annex 2.2 Analysis of the reduction deforestación_Fecha start of the Tigre Project</i>, as well as in the monitoring report, especially in the calculations of the <i>project's ex-post</i> reductions. This information has been included in the Monitoring Report v1.3.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<p>1. No What is described in the <i>Annex 2.1 "Authorisation to start Proyecto_ IR Management. El Tigre"</i>, Regarding the conclusion of a lease contract on the reservation, since the members of the indigenous community of the reservation may not alienate under any title, lease on their own account or mortgage the lands that constitute the reservation, according to paragraph of article 21 of Decree 2164 of 1995.</p>	

NC	02	Potential impact on the declaration: High
	<p>Annex 2.2 "Analysis of Deforestation Reduction Project Start Date" <i>does not show the sources and supports of the data.</i></p> <p>In <i>Annex 2.3 Surveys 102020 - Start Date REDD_acciones conducted</i>, only 3 surveys are presented with some unanswered questions.</p> <p>There is no evidence that the agreement with Plan Ambiente supports the exact start date of the project.</p>	<p style="text-align: right;">PENDING</p> <p>2. The surveys do not support the exact start date of January 1, 2019 and there is no support (documentary or cartographic) consistent with this date.</p> <p style="text-align: right;">PENDING</p> <p>3. Version 1.3 of the related monitoring report is not found in the finding response. Version 1.2 of August 2 does not show the results of monitoring any project activity called voluntary forest conservation or any related activity (the PD does not describe this conservation activity among the 14 activities described in section 8.4).</p> <p style="text-align: right;">PENDING</p>
<p>Answer 2 <i>Customer Response</i></p>	<p>1.-3. It is clarified that the brokerage contract cited initially, although not enforceable in relation to the lease clauses, does constitute early evidence of the community's interest in developing a project that generates conservation payments and that can participate in the carbon market. We have removed the evidence to avoid confusion about the scope of the legal text. Although the project began to be implemented in several dimensions since 2018, we have taken January 2019 as the start date, since the cartographic and deforestation analysis shows that from that year onwards the impact of the activities on conservation processes begins to manifest more clearly. The evidence for this is from the deforestation mapping analyses, which are presented in the PD in section 5.4.</p> <p>The purpose of the surveys and audiovisual evidence is to complement the evidence of execution presented in the Monitoring Report, considering the importance of the oral tradition of these communities, and the results of the governance of the territory that shows important advances in the processes of avoided deforestation. Additional supporting information is included in section 5.4 of the PD and IM.</p> <p>The Monitoring Report (MR version 2) clarifies the specific strategies and guidelines of the Life Plan, which are related to the activities of the project and that are being implemented in terms of housing improvement, education, sustainable productive projects, energy and environmental conservation, with the respective evidence, including audiovisual material that collects the recent work of the community with respect to the activities of conservation and management of the environment. territory.</p>	
<p>Evaluation 2 <i>Evaluation of the validation and verification team</i></p>	<p>1. The draft presents the clarification that what is described in annex 2.1 on the conclusion of a lease agreement was not executed. The CTL (updated 2021) confirms that no lease specification is registered.</p> <p>2. According to the project's response, the surveys (<i>Annex 2.3 Surveys 102020 - Start date REDD_acciones carried out</i>) complement the evidence of project execution, but do not support the project start date.</p> <p>3. It is evident that section 8.4 of the PD and section 2.4 of the MI have been modified and there are some inconsistencies in the numbers and IDs of the indicators. In addition, in section 2.4 of the MI, the results of activities were added without attaching the support of the information with its location path within the project information system. Like this At the same time, it is evident that results of the execution of plan activities are reported</p>	<p style="text-align: right;">CLOSED.</p> <p style="text-align: right;">PENDING</p>

NC	02	Potential impact on the declaration: High
	<p>of territorial entities and there is no evidence of the report of the results of the project's own activities (activities 4, 5 and 7, 8, 11).</p> <p style="text-align: right;">PENDING</p>	
<p>Answer 3 Customer Response</p>	<p>2. The start date has been modified to April 5, 2018, to coincide with the date of the authorization to initiate procedures to facilitate the development of carbon projects (see Annex 2.1 Authorization for the start of Proyecto_ RI Management. The Tiger). The PDD and MI have been adjusted to reflect this change.</p> <p>3. As presented in the PD and the IM, the execution of the Safeguard Plan consistent with the objectives of the REDD+ project is carried out both with the help of entities and programs, as well as with the management of the territory carried out by the Reserve, results that are reflected in the cartographic analyses on deforestation. We have adjusted the documents to correct inconsistencies in the numbering of indicators. We have also improved the location path of support information, within the project information system.</p>	
<p>Evaluation 3 <i>Evaluation of the validation and verification team</i></p>	<p>2. The proponent of the project modifies the start date and the document is evidenced as support: Authorization for the start of Proyecto_ RI Management. El Tigre - 05-04-2018.</p> <p style="text-align: right;">CLOSED</p> <p>3. Although the implementation of the Sikuni Safeguards Plan is geographically coincident with the project and should be taken into account for decisions consistent with the project's activities, it is not in itself an activity attributable to the project.</p> <p>Likewise, those responsible for the measurement of the indicators of the activities are the proponent and the participants of the project and not other entities of the state order (Cormacarena, municipality).</p> <p style="text-align: right;">UNRESOLVED</p>	
<p>Answer 4 Customer Response</p>	<p>The REDD+ Project has objectives of prevention of deforestation and forest degradation, conservation of biodiversity and sustainable development of local communities. In order to implement the REDD+ strategy and achieve the objectives of the Project, it is necessary to include activities that were already included and prioritized in the Safeguarding Plan or the Life Plan. Taking into account that the REDD+ project involves an ambitious intervention with a high socio-environmental impact, it is necessary to combine local and regional economic efforts and resources to achieve the expected results, since the resources from the sale of carbon certificates are limited and to the extent that various sources of financing are integrated, The impact of interventions can be increased and improved. For this reason, the project's implementation model contemplates the participation of municipal, regional and other entities, as described in section 8 (REDD+ Activities) and section 11 (Monitoring Plan) of the PD.</p> <p>It is very important to note that during the first monitoring period of the project, the report of activities that have been executed with the support of the Mayor's Office and the Regional Environmental Authority, in addition to other participants such as Carbo Sostenible, Terra Commodities, Plan Ambiente and the Community itself, is included.</p> <p>By including various sources of financing in the implementation model of the REDD+ Project, the possibility of managing and coordinating all future activities that require the participation of public and private entities (education, infrastructure, health, production systems, etc.) is opened, since the resources from the sale of the certificates allow to promote or enable the execution of activities that would not have been possible if only the resources of entities were available External. The proceeds from the sale of the certificates constitute an additional source of financing, which allows the generation of important synergies between the different activities carried out in the territory that are framed in the objectives of preventing deforestation, conserving biodiversity and achieving local sustainable development, objectives of the REDD+ project.</p>	

NC	02	Potential impact on the declaration: High
	<p>Regarding the REDD+ Project Monitoring Plan, it is established that some of the REDD+ activities that can be implemented with various sources can also be reported by developers (CARBO-TERRA) or by third parties, since they contribute to the same objectives.</p> <p>Bearing in mind that the indigenous community does not have records of some of the processes and activities they have carried out, the decision has been made to use reports prepared by the entities that also participated in the activities as evidence of their development.</p> <p>Finally, the activities described in the PDD (see PDD El Tigre v5.pdf) and <i>reported in the Monitoring Report</i> (see Monitoring Report v5.pdf) were corrected and adjusted.</p>	
<p>Evaluation 4 <i>Evaluation of the validation and verification team</i></p>	<p>The project owner includes activities with shared objectives of controlling deforestation and conserving biodiversity with what is established by the indigenous communities in the Safeguarding Plan, Life Plan, etc. Additionally, it is evident that the activities of the project in the MR are part of the existing municipal and departmental plans, as follows:</p> <ul style="list-style-type: none"> - Activities implemented as management of Cormacarena: A-2.3 (cachama production), A-4.1 (SAF implemented) and A-11.2 (homes with eco-efficient stoves). - Activities implemented as management of the municipality of Puerto Gaitán: A-4.1 (SAF implemented) and A-8.1 (improved educational facilities). <p>These activities will be monitored by the developer and the project owner, regardless of whether the territorial entities continue to implement them or not.</p> <p>According to ProClima definitions, the initiative holder is responsible for the formulation, implementation, monitoring and registration of the GHG mitigation initiative. Considering the above, it is reiterated that the responsibility for the measurement of the monitoring indicators and in general for the implementation of the project's activities lies with the Indigenous Reservation and Carbo-Terra.</p>	
<p>Technical Evaluation</p>	<p>Regarding the start date of the project:</p> <p>While the support "Authorization Start Management Proyecto_ RI. El Tigre - 05-04-2018" indicates an intentionality, the support includes a paragraph that alludes to activities that are not allowed in an Indigenous Reserve, such as leasing, nor is the legal representative authorized to lease the territory. With this support, compliance with legal requirements is not being ensured in the material evidence provided by the PP. In fact, the inclusion of this support is contradictory to the compliance with environmental and social safeguards of the project.</p> <p>In relation to the statement in Response 2 of the NC "we have taken January 2019 as the start date, since the cartographic and deforestation analysis shows that from that year onwards the impact of activities on conservation processes begins to manifest more clearly" is not in itself a support according to the definition of the start date of the reference.</p> <p>The project proponent attaches a support that supports the first sectoral direct action in which the project began to generate the reduction of emissions as a result of actions in the territory together with a cartographic analysis, however this support presents legal inconsistencies that cannot be admitted in the project documentation. Likewise, the cartographic analysis alone is not objective evidence that validates the first direct action in the territory for the reduction of emissions of the project.</p> <p>With regard to monitoring activities:</p> <p>Both Cormacarena and the Mayor's Office would have the obligation to monitor the activities of the plans and programs in compliance with their legal obligations, whether or not the REDD+ project exists. The participation of the indigenous community in these plans and projects of the territorial entities does not imply that their results are attributable to the El Tigre REDD+ project, unless they can differentiate their activities from those of the territorial entities.</p> <p>There is no evidence that the entities are informed about the involvement of their activities in the REDD+ El Tigre project and their responsibilities in the project.</p>	

NC	02	Potential impact on the declaration: High
Answer	<p>Regarding the start date of the project:</p> <p>Attached is a Special Power of Attorney (see file Power of Attorney to develop project carbono_El Tigre 062018.pdf in Annex Start Date and Project Management Agreement) conferred on a representative of Plan Ambiente, which constitutes evidence of the first action of the REDD+ project based on the community's decision to conserve its forests and improve land management. in exchange for remuneration in a carbon project. The subscription date is June 30, 2018, when the monitoring period of the project's implementation begins and territorial activities are translated into emission reductions due to avoided deforestation. As additional support, two interviews conducted with the Legal Representative of the Resguardo Braulio Martínez are presented, where he describes how the community has advanced in the process of intention to develop the project since 2017 and that translate into a concrete action at the territorial level through the assignment of broad and sufficient legal power to the organization Plan Ambiente to materialize its community efforts of voluntary conservation in a carbon project (see files Entrevista_Braulio_Tigre.mp3 and VID_20210911_Entrevista Braulio Martinez.mp4 in Annex Start Date and Project Management Agreement).</p> <p>Additionally, for the reasons stated in the technical evaluation, the IR Management Start Proyecto_Authorization file was deleted. El Tigre - 05-04-2018 supports start date.</p> <p>Taking into account the project start date, the calculations of reductions in the PDD and MI have been modified (see PDD v6, MR v6 and file 01032022_Calculos The Base Tigre_Orinoquia_Línea and Monitoring.xlsx in the Maps folder).</p> <p>With regard to monitoring activities:</p> <p>As clarified in Answer 4, the Resguardo has been developing activities financed by institutions such as CORMACARENA and the Mayor's Office of Puerto Gaitán, which they frame within the objectives of the REDD+ Project and the Life Plan (which in turn is part of the Sikuaní Safeguarding Plan). Agroforestry systems, the attempt to develop fish farming, efficient stoves and the adaptation of the school are activities recognized by the indigenous people as advances in the process of forest conservation and community development that is part of their REDD+ Project. The indigenous people and their leaders took it upon themselves to make sufficient arrangements with the different entities for these activities to be implemented in their territory, otherwise they would not have been the beneficiaries. Therefore, these activities are part of REDD+ activities and are reported in the Monitoring Report using the existing evidence of their implementation.</p> <p>The REDD+ Project is a framework for action for the different initiatives that indigenous people implement to contribute to community development and land conservation. From the design of the project, it is contemplated that the initiatives can be developed with resources from public entities, private organizations or come from the commercialization of carbon certificates, as evidenced in the REDD+ activity sheets and the monitoring plan. This allows the articulation of many of the community's efforts to protect their territory and increases the potential impact that the project can have over a 30-year work horizon. The Monitoring Plan recognizes all activities financed by third parties and that are identified within the framework of action of the Project, since regardless of the source of funding, they respond to the management of community leaders and are part of the intervention strategy to achieve the goals and expected results.</p> <p>In order to transparently report the activities that are financed by third parties or with resources from the commercialization of carbon certificates, a field (attribute) has been added to the boxes of the REDD+ activities of section 11 of the PD and it has been filled in each activity of section 3.2 that is reported in the Monitoring Report (MI). Similarly, another field was added that shows how the activities are effectively aligned with the objectives of the REDD+ Project and contribute to their fulfilment. In the field of observations for each activity, some notes were added in order to indicate that there is no risk of double counting of carbon or something similar. Finally, in the IM, the fields on the person responsible for execution were corrected to show the participating entity(ies) appropriately.</p>	

NC	02	Potential impact on the declaration: High
Evaluation	<p>The Project changes the project start date evidence to a valid one, and adjusts the calculations according to the established date.</p> <p>The Project adjusts the Monitoring Report where the participations and responsibilities in the monitoring of the activities can be clearly evidenced.</p>	
Conclusion	NC Resolved	

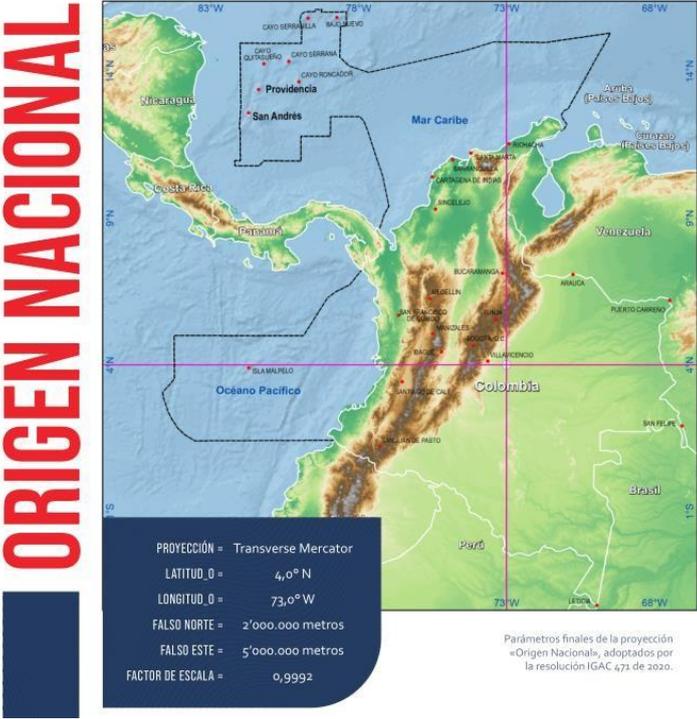
NC	03	Potential impact on the declaration: High
Description	<p>1. The bill attaches the current Act of Possession of Mr. Braulio Martínez Barrera as captain major of the El Tigre indigenous reservation, however, the statutes/internal regulations that define his functions and powers are not attached, likewise, the consents of all the captains of the reservation for the development of the project and its distribution of benefits are not attached.</p> <p>2. There is no evidence in the attached documentation of the appointment of the legal representative of the Indigenous Territory to the Directorate of Indigenous Affairs of the Ministry of the Interior. According to Article 12 of Decree 1953 of 2014, "<i>Indigenous Councils or similar collective structures of self-government shall register the appointment of the legal representative of the Indigenous Territory with the Directorate of Indigenous Affairs of the Ministry of the Interior, an entity that will have the function of certifying the legal representation</i>"</p> <p>3. The documents of Carbo Sostenible SAS and Terra Commodities SAS as legal entities are not attached, nor are documents that support their legal representatives (Juan Andrés López and Federico Ortiz). The location and contact details of the owner and participants are not listed in the Project Document.</p> <p>4. The participation of Plan Ambiente SAS and its involvement as "Other Participant" is not described</p>	
Answer 1 Customer Response	<p>1. The self-governing structure of the Sikuaní community of the El Tigre Reservation is described in the document of the Sikuaní Safeguards Plan (see <i>Annex 3.1 Sikuaní_El of the 2013 Tigre Safeguarding Plan</i>) and is currently the only one referring to the functions and powers of the government positions. The reservation is represented by the Indigenous Governor, who is elected by an assembly in which all the communities participate. When the elected person is appointed and takes possession of the office of Governor, he must take an oath of rigor, prior to the formalities of articles 96 and 122 of the Political Constitution of Colombia, where he promises to fulfill well and faithfully the duties that his office imposes on his loyal duty and understanding.</p> <p>At the internal level of the reservation, the communities recognize the governor as the representative and highest position of authority, and each year he is elected by vote, as corroborated in the minutes of appointment of each period (see <i>Annex 3.7 of the Minutes of Appointment of Governor 2021_EL TIGRE</i>). The Governor is one of the members of the Indigenous Council. The Cabildo Indígena represents the government of the collective territory that includes: the governor, vice governor, secretary, prosecutor, treasurer, sheriff and indigenous guard. This system of government was imposed from the moment the safeguards were created by INCORA with the issuance of the different titling resolutions.</p> <p>Additionally, at the level of each community within the reservation, the authority of a member who is elected as Captain is recognized. Within community spaces, they organize and make decisions. The Captain of each of the communities is the one who guides, controls, accompanies all the members that make it up, ensures family cohesion and the well-being of all. The Captain of each community interacts and interacts with the members of the Indigenous Cabildo who represent the government of the entire reservation, which is also in accordance with Law 89 of 1889 (as well as other national laws and regulations that were exclusionary, but that today are inclusive and recognize fundamental and collective rights) (see <i>Annex 3.1 Sikuaní_El Tigre Safeguard Plan 2013</i>).</p> <p>The safeguarding document and the Colombian laws are those that confirm the functions and powers of the Governor of the Indigenous Council of the reservation. <i>Annex 3.8 Characterization of the Sikuaní People</i>, a document prepared by the Ministry of Culture, describes the following:</p>	

NC	03	Potential impact on the declaration: High
	<p>"The highest authority of the reservations is the Indigenous Assembly, made up of all the people registered, belonging or recognized as members of the community. In its own right, the Indigenous Assembly meets ordinarily every year to, among other activities, elect the members of the Cabildo, that is, the cacique, the governor, the captain, the treasurer, the secretary and the prosecutor." Legally, the Ministry of the Interior recognizes the Governor of the Indigenous Cabildo as the representative of the reservation.</p> <p>The oral tradition is a characteristic component of the Sikuni people and the mechanisms of internal control and decisions of impact for the reservation are defined in the autonomous spaces of the community (meetings and assemblies), which are fully functional and operative in daily life. Taking into account that the reservation does not currently have a written internal regulation, the updating of the Life Plan of these communities has been contemplated among the REDD+ activities, and if the communities consider it important to record in this document the specific responsibilities and functions of the self-government roles that currently govern the reservation, then the respective chapter will be included in the Life Plan. This information has been included in the Safeguards section of the PD.</p> <p>Regarding the approval mechanism of the Project and the benefit distribution scheme, in 2020, the companies Carbo Sostenible S.A.S. and Terra Commodities S.A.S. identified the opportunity to materialize the voluntary conservation efforts of the communities of the El Tigre Reserve. The Carbo-Terra business alliance visited the reservation and presented the information of the REDD+ Project to the communities. He also presented the conditions of the contract that would mediate the development of the REDD+ project with the captains of the reservations, who in their autonomous spaces with the community reviewed the proposal and decided to approve, then a letter of intent was signed with the reservation where the rules of the project and distribution of benefits were agreed (see <i>Annex 3.2 Letter of Intent and Exclusivity Puerto Gaitán-Meta</i>). During the workshops with the communities, the percentages of investment of the project's resources were defined in the management lines and priorities identified by the community (see evidence of workshop #2 carried out with the communities). After advancing in the design and monitoring of the project activities, the representatives of each reservation signed an Agreement for the Development and Commercialization of Emission Reductions of the REDD+ Project with the companies Carbo-Terra, in which the previously negotiated conditions were maintained and reaffirmed (see <i>Annex 3.3 El Tigre Development and Commercialization Agreement Signed SIGNED</i>).</p> <p>In the process of approving the project and distributing benefits, it is necessary to recognize that within the structure of self-government it is contemplated that decisions that affect the reservation must be made within the framework of an assembly where all communities are convened and participate. This autonomous space is the highest level of dialogue, discussion, consensus, and decision-making that the communities of the reservation have. Respecting this instance, after the processes of structuring and discussing the activities of the REDD+ Project in the workshops developed with the communities, the call was made to hold the assembly on April 24, 2021, whose objective was to review and approve the El Tigre REDD+ project document (see <i>Annex 3.4 Acta Asamblea El Tigre 24042021</i>, <i>Annex 3.5 Asistencia 24-004-2021 El Tigre</i>). During this session, the project was approved. Within the framework of the assembly, the communities reviewed the terms of work and distribution of benefits and the representatives of the communities validated them again. Thus, the terms must be maintained and respected, as they are a binding commitment between the project participants.</p> <p>2. As support for the legal representation of the El Tigre Reservation during the year 2021, the certification issued by the Ministry of the Interior is attached (see <i>Annex 3.6 Certification Mininterior_Representante El Tigre_2021</i>).</p> <p>3. To provide clarity on the companies Carbo Sostenible and Terra Commodities, the documents certifying the constitution and legal representation of each company are attached (see <i>Legal Representation Carbo Sostenible</i> and <i>Legal Representation Terra Commodities</i> in the folder <i>Agreements, Legal Representation, General Info. El Tigre</i> of the Project documentation). The PD also describes the contact details of these companies and their geographical location.</p> <p>4. To clarify the role of the company Plan Ambiente, it should be specified that this is a company that offers services as a field operator that allow to meet and develop objectives and activities of the REDD+ Project, and it is currently the role it plays. It's also relevant It is worth mentioning that in 2018 they received the responsibility of presenting, on behalf of the El Tigre Reservation, the legal documentation and fulfilling a role of facilitator before private entities</p>	

NC	03	Potential impact on the declaration: High
	<p>related to carbon projects and to take all steps towards the conclusion of a contract with the Resguardo to access forest carbon-based financing mechanisms (see <i>Annex 2.1 Authorization for the start of management Proyecto_IR. The Tiger</i>). This responsibility was fulfilled when the companies Carbo Sostenible and Terra Commodities were involved in the development of the El Tigre REDD+ Project.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> <li data-bbox="459 479 1433 680">1. The minutes of the assembly of 04/24/2021 do not have the representation of all the communities and, therefore, there is no evidence of support for the approval of the project by the 23 captains, taking into account that the reservation is made up of 23 communities as recorded in the minutes of the general assemblies of the reservation. Likewise, in the workshops there is no evidence of the attendance and signature of all the captains of the reservation. PENDING <li data-bbox="459 703 1433 792">2. The project presents the certification of the Ministry of the Interior of the legal representative of the Resguardo. CLOSED <li data-bbox="459 815 1433 882">3. The project presents the documents and data on the proponents. CLOSED <li data-bbox="459 904 1433 949">4. The participation of Plan Ambiente SAS is clarified. CLOSED 	
<p>Answer 2 Customer Response</p>	<p>1. The decisions of the assembly of the reservation are made in a democratic manner. This means that the decision supported by the majority of the captains' representatives is the one that is implemented for the safeguard. Decisions are not made with 100% approval, as it would be practically unfeasible to have this criterion to approve decisions at the level of the reservation. A clear example of this mechanism can be seen in the election of the governor and the other positions of the Indigenous Council, which is done in an assembly held every year and the results that are observed by democratic means are firm, even if absenteeism is presented, being recognized by the Ministry of the Interior and the departmental and municipal authorities. This is how the self-governing structure of this community works, and this is recognized by the national government.</p> <p>In the case of the El Tigre REDD+ Project, the calls for the workshops and the assembly were processed through the Governor of the Resguardo, where it was expressly requested that community leaders be summoned to develop the scheduled meetings (see files in the subfolder <i>Evidence Calls, folder Workshops – Monitoring</i>). Attendance at each of the events was always optional for all leaders and it was observed that 80% of the leaders participated in at least one of the events convened and an average absolute majority in each of the workshops. People from the community also participated, as evidenced by the attendance lists of all events.</p> <p>Now, in any space of consultation, positions can be presented for and against a situation that is being reviewed, but this does not mean that 100% approval of the captains is required to make a decision, since it is a democratic mechanism. As part of the REDD+ safeguards, it is necessary to understand and respect the community's decision-making mechanisms, and in this sense, the developers of the El Tigre REDD+ Project went to this decision-making body, recognized as the highest decision-making instance of the El Tigre Reserve, to guarantee and demonstrate that the community is committed to and approves the development of the project.</p> <p>In any case, it is a duty to recognize that the implementation of the REDD+ project has positions in favor and may have opponents within the community. To address this situation in a holistic manner, an administration mechanism has been defined (see <i>El Tigre REDD+ Project Administration Mechanism file, located in the PDD folder</i>) that determines the Governance Principles of the REDD+ Project, the Management Lines, the Safeguards, the Coordination Structure and Mechanisms, the Mechanism for the Execution of the Budget and the Distribution of Benefits. All the elements have a common denominator, which is to seek the greatest possible harmony in the implementation of the project, based on respect, independence, sovereignty, participation and equity. Collective spaces have been defined to make all the decisions of the project, where the participation of all stakeholders is ensured.</p>	

NC	03	Potential impact on the declaration: High
	<p>Captains during the implementation of the activities. In this way, the project is implemented in a concerted manner and with the approval of the captains.</p> <p>Regarding the Assembly for the approval of the REDD+ project, it was attended by the captains of the community. The Minutes of the Assembly are signed by the Governor, who also holds the position of Legal Representative. The Governor has the power to enter into contracts and to represent the Community. It is by virtue of this representativeness, defined and accepted by their forms of government, and accepted by the Ministry of the Interior, that contracts are advanced and minutes are signed. Attached is the certification of legal representation, which consists of the designation by the Assembly, the Act of Possession, and the certification of the Mayor's Office of Puerto Gaitán (<i>See document Acta de Posesión el Tigre for the Ministry in the folder Agreements, Legal Representation, general info El Tigre, subfolder Documents Rep. Legal Resguardo. Information is also added to Table 14 of Safeguards to point 6 on Free, Prior and Informed Consent.</i></p>	
<p>Evaluation 2 <i>Evaluation of the validation and verification team</i></p>	<p>1. The project's response on the way in which the reservation makes decisions must be supported by the statutes, internal regulations or corresponding reference. Likewise, to support what is described for safeguard no. 6: "<i>The Governor has the capacity to enter into contracts and to represent the Community.</i>"</p> <p style="text-align: right;">PENDING</p>	
<p>Answer 3 <i>Customer Response</i></p>	<p>1. The Resguardo does not have Statutes or Internal Regulations. Traditional forms of self-government, however, are recognized in Law 89 of 1890 (see Annex <i>Ley_89_de_1890_Autoridades Indigenas.pdf</i>, located in the Legal Compliance folder), which establishes the Cabildo as the highest authority, in accordance with the traditions of each community. As ratified by Constitutional Court Ruling T-492 of 1999 (see Annex <i>T-492-99_Reconocimiento Governor Cabildo.docx</i>, located in the Legal Compliance folder), the cabildos are also not governed by the ordinary law of the Republic, but are recognized by the mayors. Decree 2164 of 1995 (see archive <i>DECREE 2164 OF 1995_Reconocimiento Indigenous Peoples INCORA.pdf</i>, located in the Legal Compliance folder) recognizes the Cabildo Indígena as "... a special public entity, whose members are members of an indigenous community, elected and recognized by it, with a traditional socio-political organization, whose function is to legally represent the community...". Article 22 of the same Decree recognizes that the traditional authorities shall operate in accordance with their uses and customs.</p> <p>Within this framework, in accordance with the customs set out in the Safeguarding Plan (See Annex 3.1. Safeguard Plan), the El Tigre Reservation elects the Governor, who holds powers of legal representation, in the General Assembly. The Minutes of the General Assembly are again attached (See document <i>Acta de Posesión el Tigre for the Ministry in the folder Agreements, Legal Representation, general info El Tigre, subfolder Documents Rep. Legal Resguardo</i>) designating the current Governor, who in the exercise of his powers signs the agreements. Also attached are the certifications issued by the Mayor of Puerto Gaitán and by the Ministry of the Interior, which state who is the person recognized as the legal representative (Governor) elected of the reservation (See Annex <i>Certification of the Governor of El Tigre_2021.jpg</i> and <i>Certification Mininterior_Representante Legal El Tigre_2021.pdf</i>, located in the subfolder <i>Documents Legal Rep. Receipt</i> of the folder <i>Agreements, Legal Representation & Info. Safeguard</i>).</p> <p>In addition to the governor's capacity as legal representative, a workshop was held on September 9, where the Resguardo's Free, Prior and Informed Consent in relation to the Trade Agreement was ratified. The workshop presented the Trade Agreement and clarified the scope of benefit-sharing. The minutes were signed by all the captains, as well as the Governor (see Annex to the Minutes of Approval of the <i>El Tigre REDD+ Trade Agreement.pdf</i>, located in the Workshop <i>4-Ratificación_ Consentimiento</i> subfolder, of the <i>Workshops-Monitoring</i> folder).</p>	
<p>Evaluation 3 <i>Evaluation of the validation team and verification</i></p>	<p>The normative supports of recognition of the indigenous Cabildo as legal representation of the entire community and of the governor as a member of this special public entity are valid.</p> <p>It was evidenced in the minutes of workshop 4 that the indigenous community (Governor and captains) approves the commercial agreement and the distribution of benefits of the project.</p>	
<p>Conclusion</p>	<p>NC Resolved</p>	

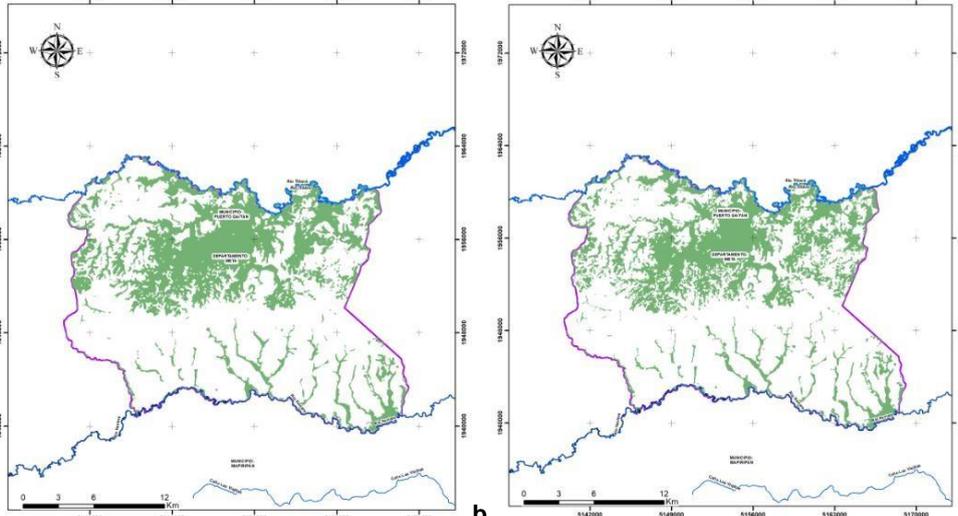
NC	04	Potential impact on the declaration: High
Description	<p>1. The principle of accuracy, relevance, full coverage and transparency with respect to land tenure and carbon rights is not complied with</p> <p>-The attached CTL is not an updated document (2016)</p> <p>2. In the areas of the reserve: The CTL registers an area of 22,500 ha that is far from that registered in agreement 257 of 2011 of 47,063.3 ha, for its part the PD indicates that <i>"The El Tigre Indigenous Reservation has a titled area of 47,064 hectares, 3,065 square meters"</i>, in the attached shape "Area of the polygon in the WGS 1984 system: SHP_AREA_RESGUARDO_EL_TIGRE" 49,013.5 ha is recorded.</p> <p>3. According to numeral 3.5 of agreement 257 of 2011, settler improvements were established, however, it is not geospatially identified or if these improvements are within the project or leakage area and their implications.</p> <p>4. The constitution of the reservation, the delimitation and the area of the indigenous reserve is found in Resolution 014 of February 26, 1975 and Resolution 041 of 1983 approved by Executive Resolution No. 109 of May 2, 1975, however, these administrative acts are not listed in the Project Document nor are they attached. as well as Agreement 314-1 of 2013 and other related agreements.</p>	
Answer 1 Customer Response	<p>1. The certificate of tradition and freedom of the property with real estate registration number 234-7548, corresponding to the El Tigre Reserve, is provided on the first page, in line number 8 of the paragraph corresponding to the "Description: capacity and boundaries", it can be read that the ^{total expanded area} of the reservation corresponds to 47,063.3 ha, in accordance with Agreement 257 of 2011. Attached as support for the legal ownership of the Resguardo is the respective updated certificate of tradition and freedom (see <i>Annex 4.1 Certificate of Tradition and Freedom El Tigre 2021</i>).</p> <p>2. The certificate of tradition and freedom confirms that the titled area of the reservation is 47,063.3 ha. However, the area calculated according to the cartographic information handled by the REDD+ project is equivalent to 47,011.5 ha (see <i>Annex 4.2 SHP_A_RI_EL_TIGRE</i>). This difference of almost 52 hectares is due to the following:</p> <p>Based on resolution 471 of 2020 of the Agustín Codazzi Geographic Institute, which established the minimum specifications that basic cartography products must have, the National Origin projection was updated and adopted as a planar coordinate system, whose parameters are observed in the following figure:</p>	

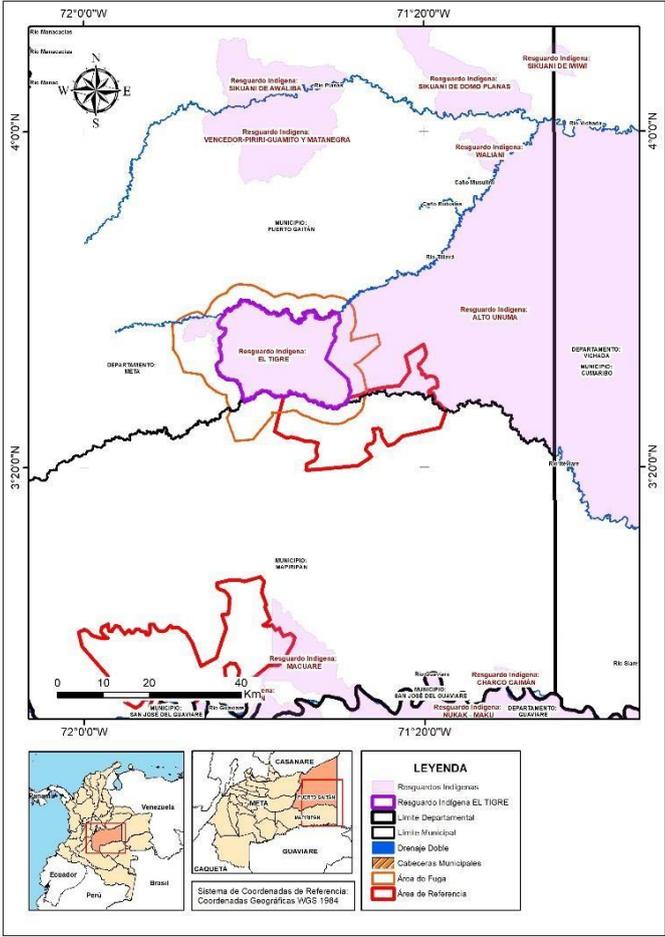
NC	04	Potential impact on the declaration: High
		
<p>Figure 1. Geographic projection parameters for the plane coordinate system of Colombia.</p> <p>Taking into account that the Proclima methodology requires the use of the standard defined by the IGAC for cartographic products, for the REDD+ Project, the Magna Colombia Single Origin Flat Coordinate System was used as a reference for the calculation of the areas and distances within the limits of the Project. The change in the origin in the coordinate system is what causes the difference in the calculated area. This information was included in the PDD, in the summary section.</p> <p>3. Since the formation of the El Tigre Reservation, under Resolution 041 of July 21, 1983, the Incora Institute (today the National Land Agency) began to carry out the sanitation of the territory through the purchase of the lands that were in the hands of settlers with the improvements made (peasants from the interior of the country). According to the verbal information provided by the Legal Representative of the Reservation, Mr. Braulio Martínez Barrera, this clean-up lasted from the formation of the reservation until the beginning of the 2000s; at present, there are no settlers living in the El Tigre Reservation.</p> <p>However, in the area of escapes of the project, the presence of settlers is observed and the mobilizations of people along the entire border have been considered as part of the determinants that are recognized to delimit the possible areas of displacement of deforestation activities, as a result of the implementation of the REDD+ Project (this information was included in the PDD, in section 5). In the response to finding number 7 is the description of the definition of the leakage area and the considerations regarding the populations that inhabit this surrounding area.</p> <p>4. With respect to the administrative acts constituting the Resguardo, Resolution 014 of 1975 and Executive Resolution No. 109 of 1975, a mention of them was included in the PDD, in the section of the <i>Summary and Regulatory Framework</i>. Also noteworthy is the fact that as a result of these administrative acts, Resolution 041 of 1983 and Agreement 257 of 2011 were issued, which grant legal status to the Indigenous Reservation for the benefit of the Guahibo indigenous community of the El Tigre region, and are currently the normative instruments in force. As part of the documentary archive of the project, Resolution 041 of 1983, Agreement 257 of 2011 and Agreement 314-1 of 2013 are included (see folder <i>Agreements, Legal Representation, General Info. El Tigre</i>) taking into account that they are the acts that are in force and that offer the legal support required to demonstrate clarity in the tenure of the territory of the El Tigre Reservation. Decision 314-1 of 2013 is also attached as <i>Annex 4.3 Agreement 314-1 of 2013 Incoder Public Registration El Tigre</i>. The Resolution of Initial Incorporation</p>		

NC	04	Potential impact on the declaration: High
	<p>of the 1975 Resguardo issued and Executive Resolution 109 are not available. Legally, it is not necessary to have these documents to prove the legality of the territory, since there are already subsequent regulations that repeal and replace these resolutions that are not in force.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> <li data-bbox="459 454 1377 539">1. The project presents the updated CTL, however, a protective measure is found in annotation 006 and the implications on carbon rights and the permanence of the project are not presented. PENDING <li data-bbox="459 584 1394 640">2. Titled area of the reservation: it is evident that the project has unified the areas and has presented the justification for the difference with the area of the cartography. CLOSED <li data-bbox="459 685 1362 831">3. The project takes into account the presence of settlers for the leakage area. For the project area, according to the proponents, there are currently no settlers, however, in numeral 3.5 of agreement 257 of 2011 for the expansion of the reservation, it is described that settler improvements were established, so the absence of settlers in the project area is not supported. PENDING <li data-bbox="459 875 1315 931">4. The project presents the corresponding clarifications and documents on the constitution of the reservation. CLOSED 	
<p>Answer 2 Customer Response</p>	<p>1. Annotation 006 relates to a request for a precautionary measure made by the National Indigenous Organization of Colombia (ONIC) in March 2018 to the Unit for the Management of the Restitution of Dispossessed Lands, under Article 151 of Decree 4633 of 2011. The measure consists of suspending judicial or administrative proceedings of any nature, especially land restitution processes carried out in favor of the peasant community, which affect the territory titled by Agreement 257 of 2011 to the community of the El Tigre reservation and other areas traditionally owned by the community, but not recognized under the figure of resguardo. The measure was accepted as a preventive strategy to avoid imminent damage to the rights of the communities that are victims of the conflict and that are in the process of requesting the expansion of the territory of the reservation (see file <i>Digitalización_Medida Precautionary Tigre_2018</i>, located in the folder <i>Document of general interest</i>). Taking into account that the measure was accepted and the territory that is part of the project area is protected against possible claims by third parties, it is not assumed that there is a significant risk associated with the carbon rights held by the owners of the territory awarded through Agreement 257 of 2011 or the permanence of the REDD+ project.</p> <p>Article 150 of the Victims Law establishes protections for indigenous territories. And as the paragraph of that article says, "... Once the protection has been established, notaries and registrars of public instruments shall adopt the measures within their competence to avoid any action for the alienation or transfer of rights in rem over territories subject to the protection measure. If they fail to do so, they shall be subject to the corresponding investigations and disciplinary, criminal and pecuniary sanctions that may be appropriate." (<i>See Annex 15.1 Decree Law 4633 of 2011 – Law on Victimias_Carpeta Annexes and Responses, Findings, Validation – Verification</i>)</p> <p>3. It is stated in the PDD that these improvements are without the presence of settlers, as stated by the community in the workshops. The improvements have been taken by the indigenous people. Agreement 257 of 2011, in its numeral 3.5, describes that within the territory to be titled there were no private property titles, but there were improvements of settlers or people outside the partiality. According to the information provided by the Governor and Legal Representative of the Resguardo, Mr. Braulio Martínez Barrera, the improvements such as pastures, crops or houses that remained at the time were used by members of the community for some time, but were later abandoned and only a few members of the community still use houses left by the settlers. It also mentions that the clean-up process (acquisition of the improvements) was carried out satisfactorily by Incoder and by the Waste Management Unit.</p> <p>Restitution of Dispossessed Lands, which can be corroborated almost completely in the document <i>Annex 6.5 PRELIMINARY STUDY RESGUARDO EL TIGRE – URT</i>, page 28.</p>	

NC	04	Potential impact on the declaration: High
	Although the project seeks to curb the entry of settlers, an activity has been added to the PDD and IM, to support property management processes, as part of the strengthening of governance.	
Evaluation 2 <i>Evaluation of the validation and verification team</i>	<ol style="list-style-type: none"> The bill clarifies the measure for the protection of indigenous territory. The project presents the support of the process of sanitation and purchase of improvements by INCODER and the inclusion of an activity for the indigenous community to have greater control over its territory. 	
Conclusion	NC Resolved	

NC	05	Potential impact on the declaration: High														
Description	<ol style="list-style-type: none"> There is no difference between the project area and the eligible area, taking into account the implications of this definition on activities, possible increase in forest mass, etc. The attached documentation does not show the description of the process and the inputs used to generate information on changes in the forest area (2008-2018) in accordance with the IDEAM Digital Image Processing Protocol for the Quantification of Deforestation in Colombia, as required by the reference in its numeral.8.1. There are discrepancies between the areas presented in the associated documentation: <table border="1" data-bbox="497 1043 1339 1305"> <thead> <tr> <th>Fountain</th> <th>Area Reported (ha)</th> </tr> </thead> <tbody> <tr> <td>Project Document</td> <td>14.764</td> </tr> <tr> <td>Monitoring Report</td> <td>14.169</td> </tr> <tr> <td>Spreadsheet - Forest 2018</td> <td>14.169,51</td> </tr> <tr> <td>Polygon area in WGS 1984 system: SHP_AREA_PROYECTO</td> <td>14.772,3</td> </tr> <tr> <td>Polygon area in WGS 1984 system: BOSQUE_ESTABLE_TIGRE_2008_2018</td> <td>13.217,7</td> </tr> <tr> <td>Office Audit</td> <td>14.169,51</td> </tr> </tbody> </table> 		Fountain	Area Reported (ha)	Project Document	14.764	Monitoring Report	14.169	Spreadsheet - Forest 2018	14.169,51	Polygon area in WGS 1984 system: SHP_AREA_PROYECTO	14.772,3	Polygon area in WGS 1984 system: BOSQUE_ESTABLE_TIGRE_2008_2018	13.217,7	Office Audit	14.169,51
	Fountain	Area Reported (ha)														
Project Document	14.764															
Monitoring Report	14.169															
Spreadsheet - Forest 2018	14.169,51															
Polygon area in WGS 1984 system: SHP_AREA_PROYECTO	14.772,3															
Polygon area in WGS 1984 system: BOSQUE_ESTABLE_TIGRE_2008_2018	13.217,7															
Office Audit	14.169,51															
Answer 1 <i>Customer Response</i>	<ol style="list-style-type: none"> The project area, which corresponds to the eligible area in accordance with the Proclima criteria (section 8.1), is made up of the forest areas within the El Tigre Reserve (according to the definition adopted at the national level) that were at the beginning of the project activities and ten years before the start date of the project. This is demonstrated in the forest cover analysis maps for 2008 and 2018 (see <i>Annex 5.1 SHP_AREA_PROYECTO forests</i>) and can be seen in the following figure. 															

NC	05	Potential impact on the declaration: High																																										
	 <p data-bbox="411 824 1401 907">to. Figure 1. a) Forest present in 2008 (15,014 ha). b) Forest in 2018 that has remained stable since 2008 (project area).</p> <p data-bbox="411 907 1444 963">2. To describe the process and inputs used for the generation of information on changes in forest area (2008-2018) according to IDEAM, Annex is attached</p> <p data-bbox="411 963 1444 1041">6.2 <i>El Tigre cartographic collection and processing</i>. The inputs and results of the entire process are also provided in the <i>RI_EL_TIGRE.gdb</i> folder that is located within the <i>MAPS</i> folder of the project documentation.</p> <p data-bbox="411 1041 1444 1182">3. To clarify the boundaries of the project, the following table presents the area that corresponds to each of the categories. This information is supported in the files included in <i>Annex 6.3 El Tigre Project Boundaries</i>, which are also stored in the <i>El Tigre Shapefiles</i> folder that is located within the <i>MAPS</i> folder of the project documentation. In addition, the following information was included in the sections of the PD where the project boundaries are described or mentioned.</p> <table border="1" data-bbox="430 1209 1412 1568"> <thead> <tr> <th colspan="2">ÁREA PROYECTO EL TIGRE</th> <th colspan="2">ÁREA REFERENCIA</th> <th colspan="2">ÁREA FUGA</th> </tr> </thead> <tbody> <tr> <td>BOSQUE 2008</td> <td>15.014,92</td> <td>BOSQUE 2008</td> <td>129.512,14</td> <td>BOSQUE 2008</td> <td>19.816,43</td> </tr> <tr> <td>BOSQUE 2010</td> <td>14.831,37</td> <td>BOSQUE 2010</td> <td>123.726,64</td> <td>BOSQUE 2010</td> <td>19.728,45</td> </tr> <tr> <td>BOSQUE 2016</td> <td>14.463,30</td> <td>BOSQUE 2016</td> <td>108.116,82</td> <td>BOSQUE 2016</td> <td>18.352,50</td> </tr> <tr> <td>BOSQUE 2018</td> <td>14.169,51</td> <td>BOSQUE 2018</td> <td>91.800,23</td> <td>BOSQUE 2018</td> <td>17.655,28</td> </tr> <tr> <td>BOSQUE 2019</td> <td>14.051,64</td> <td></td> <td></td> <td>BOSQUE 2019</td> <td>17.420,68</td> </tr> <tr> <td>BOSQUE 2020</td> <td>14.006,10</td> <td></td> <td></td> <td>BOSQUE 2020</td> <td>17.160,76</td> </tr> </tbody> </table> <p data-bbox="411 1568 1444 1848">4. Regarding the definition of the forest areas of the Project, it is confirmed that the Project was based on the definition of natural forest accepted by the Government of Colombia, which establishes that the canopy density must be at least 30%, a minimum area of 1 hectare and a minimum height of 5 meters; forest plantations and palm plantations are excluded from this definition. Thus, it is clarified that all the identified forest areas are greater than 1 hectare and that the polygons less than 1 ha that at some point were visualized by the auditor during the office audit, are the result of converting the Raster format to Vector format and the subsequent Geoprocesses carried out. To provide clarity and demonstrate compliance with the definition of forest, a correction was made through missing geoprocessing (see <i>Annex 5.1 SHP_AREA_PROYECTO forests</i>).</p> <p data-bbox="411 1848 1444 1993">5. The Unuma Vichada REDD+ project of Sustainable Carbo is an initiative that was being carried out by the same company that carries out the El Tigre Project and its registration in the RENARE in the formulation phase was prior to that of the Peliwaisi Project referred to. A review of the project area of both initiatives in RENARE shows that there is no overlap with the El Tigre Reserve.</p>	ÁREA PROYECTO EL TIGRE		ÁREA REFERENCIA		ÁREA FUGA		BOSQUE 2008	15.014,92	BOSQUE 2008	129.512,14	BOSQUE 2008	19.816,43	BOSQUE 2010	14.831,37	BOSQUE 2010	123.726,64	BOSQUE 2010	19.728,45	BOSQUE 2016	14.463,30	BOSQUE 2016	108.116,82	BOSQUE 2016	18.352,50	BOSQUE 2018	14.169,51	BOSQUE 2018	91.800,23	BOSQUE 2018	17.655,28	BOSQUE 2019	14.051,64			BOSQUE 2019	17.420,68	BOSQUE 2020	14.006,10			BOSQUE 2020	17.160,76	
ÁREA PROYECTO EL TIGRE		ÁREA REFERENCIA		ÁREA FUGA																																								
BOSQUE 2008	15.014,92	BOSQUE 2008	129.512,14	BOSQUE 2008	19.816,43																																							
BOSQUE 2010	14.831,37	BOSQUE 2010	123.726,64	BOSQUE 2010	19.728,45																																							
BOSQUE 2016	14.463,30	BOSQUE 2016	108.116,82	BOSQUE 2016	18.352,50																																							
BOSQUE 2018	14.169,51	BOSQUE 2018	91.800,23	BOSQUE 2018	17.655,28																																							
BOSQUE 2019	14.051,64			BOSQUE 2019	17.420,68																																							
BOSQUE 2020	14.006,10			BOSQUE 2020	17.160,76																																							

NC	05	Potential impact on the declaration: High
	<p>Alto Unuma Vichada de CO2CERO is located in the jurisdiction of the department of Vichada and its leakage area corresponds to a belt around the project area of a few kilometers. The map below shows that the boundaries of the projects are not over-lapped and there is no intersection with the department of Vichada or with a surrounding area near the boundary of the Vichada, where the leakage area of the Vichada project is located. It is also confirmed that the project does not overlap within its boundaries with other initiatives that seek to access carbon mechanisms.</p>  <p style="text-align: center;">Figure 2. Limits of the El Tigre project.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> For the project, there is no differentiation between the project area and the eligible area. However, productive improvement, forest recovery and social investment activities are described that do not cover areas of stable forest, but are implemented in a wider area that corresponds to the limits of the indigenous reservation that could be defined as the project area. PENDING The project has presented the inputs and the process for managing the cartographic information in Annex 6.2. CLOSED It is evident that the project unified the project area between documentation, spreadsheet and mapping. CLOSED Although the project explains the reason for presenting polygons smaller than one hectare due to the conversion of formats, and adjusts the processing of cartographic information, the situation continues to present itself in the shape SHP_AREA_PROYECTO. 	

NC	05	Potential impact on the declaration: High
		PENDING.
	5. Of According to the project's response to the finding and review of the polygon of the project area on the RENARE platform, it is evident that there are no overlaps.	CLOSED
Answer 2 <i>Customer Response</i>	<p>1. The project area corresponds to the forest area of the Resguardo, according to the national definition of forest used by the SMByC of the IDEAM. As set forth in section 8.1. Eligible Areas for REDD+ Projects, from the PROCLIMA methodology, "The owner of the REDD+ project must demonstrate that the areas within the geographical boundaries of the project correspond to the category of forest (according to the definition of the Forest and Carbon Monitoring System), at the beginning of the project activities, and ten years before the start date of the project...". This is how we have selected the project area, according to section 5.1 of the PDD. The activities of the REDD+ project that prevent deforestation and forest degradation are effectively carried out within the Indigenous Reserve in different areas.</p> <p>4. The SHP_A_RI_EL_TIGRE file was updated, in the MAPS folder, where it can be corroborated that the forests in the project area meet the definition of forest for Colombia.</p>	
Evaluation 2 <i>Evaluation of the validation and verification team</i>	<p>1. Effectively The project delineated its eligible area as described in the 8.1 of the methodology. In this case, the eligible area is part of a larger area for the implementation of all activities, which corresponds to the total area of the project.</p> <p>4. The project has adjusted its cartographic information.</p>	PENDING CLOSED
Answer 3 <i>Customer Response</i>	1. We have clarified in section 5.1 of the PD the difference between the eligible forest area, where conservation activities are carried out, and the total project area, where additional activities to prevent deforestation and forest degradation take place.	
Evaluation 3 <i>Evaluation of the validation and verification team</i>	<p>1. The PDD clarified the eligible area, however, neither in the document nor in the cartography is the area of the project and whether it corresponds to the limits of the indigenous reservation.</p> <p>In the cartographic information, there is no evidence of the criteria for joining the polygons of the reservation area, reference area and leakage area in a single layer called <i>ProjectAreas</i>. In addition, the <i>Forest2018</i> layer includes the reservation forest, reference area, and leak area in a single polygon and there is no differentiation of the eligible area (forest only within the project area).</p>	UNRESOLVED
Answer 4	Attached are the files independent of the project boundaries and the forest covers identified in each case (See PROJECT AREAS and BNB Folders).	
Evaluation 4	The project adjusted the cartographic information.	
Conclusion	NC Resolved	

NC	06	Potential impact on the declaration: High
Description	1.De the evidence analyzed and other supports collected during the audit, compliance with the methodological reconstruction process of the NREF is not presented for	

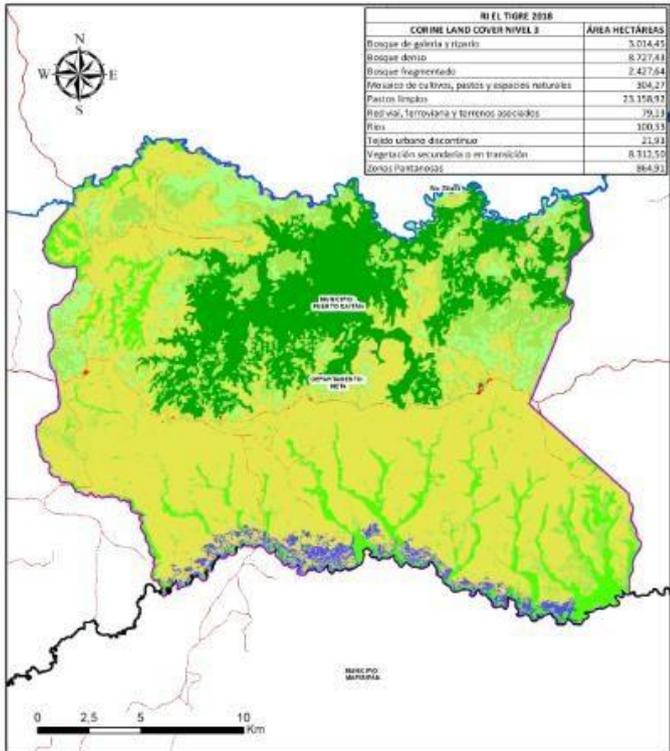
NC	06	Potential impact on the declaration: High						
	<p>definition of the project baseline, in accordance with the provisions of Resolution 1447 of 2018.</p> <p>2. The reporting and accounting for the activities attributable to the project for which it is intended to claMR carbon credits does not evidence compliance with the principle of consistency with the use of country data submitted to the United Nations (UNFCCC).</p> <p>3. The identified natural region to which the project belongs according to the NREF in its classification of large biomes does not coincide with that of the project area.</p> <p>4. The principle of a conservative attitude is not complied with for the delimitation of the project's reference area.</p> <p>5. Regarding the reference area, there are discrepancies between the areas presented in the associated documentation:</p> <table border="1" data-bbox="464 689 1380 824"> <thead> <tr> <th data-bbox="464 689 1134 741">Founta in</th> <th data-bbox="1134 689 1380 741">Area (ha)</th> </tr> </thead> <tbody> <tr> <td data-bbox="464 741 1134 770">Project Document</td> <td data-bbox="1134 741 1380 770">67.345</td> </tr> <tr> <td data-bbox="464 770 1134 824">Area of the 3 polygons in the WGS 1984 system: SHP_AREA_REFERENCIA</td> <td data-bbox="1134 770 1380 824">189.990,7</td> </tr> </tbody> </table>		Founta in	Area (ha)	Project Document	67.345	Area of the 3 polygons in the WGS 1984 system: SHP_AREA_REFERENCIA	189.990,7
Founta in	Area (ha)							
Project Document	67.345							
Area of the 3 polygons in the WGS 1984 system: SHP_AREA_REFERENCIA	189.990,7							
<p>Answer 1 Customer Response</p>	<p>1. Colombia's Forest Emissions Reference Level (NREF) data are not established for projects; the NREF is developed for a jurisdiction that encompasses the entire country and takes into account historical deforestation dynamics from 2008 to 2017. The NREF does not consider fundamental aspects for the projects such as the leakage areas or the reference region. To comply with Articles 40 and 41 of Resolution 1447 of 2018, the project used the variables defined in the IDEAM methodology to reconstruct the process advanced in the development of the Proposal for a <i>reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC</i> (MINAMBIENTE and IDEAM, 2019) and adapted, based on PROCLIMA's methodological guidelines, the development of the deforestation analysis to the region where the El Tigre REDD+ project takes place.</p> <p>The reconstruction at the El Tigre REDD+ Project level of the methodology used to establish the Reference Level of Emissions from Deforestation in Colombia (NREF) begins with the use of the same definition of forest to delimit the area of the REDD+ project. According to IDEAM, the forest corresponds to land occupied mainly by trees that may contain shrubs, palms, bamboos, grasses and lianas, in which tree cover predominates with a minimum canopy density of 30%, a minimum canopy height (in situ) of 5 meters at the time of identification, and a minimum area of 1.0 ha. This definition excludes tree cover from commercial forest plantations, palm plantations, and trees planted for agricultural production. It is also consistent with the criteria defined by the UNFCCC in its decision 11/CP.7, with the definition adopted by Colombia under the Kyoto Protocol, as well as with the definition of natural forest cover used for the estimation and reporting of the National Greenhouse Gas Inventory and the one included in the adaptation for Colombia of the legend of the Corine Land Cover Colombia (CLC) methodology. Another important variable is the concept of deforestation, which is defined as the direct or induced conversion of forest cover to another type of land cover in a given period of time (MINAMBIENTE and IDEAM, 2019). According to these definitions, the categories of Forest – Non-Forest were established for the project boundaries, the BNB maps prepared by the Forest and Carbon Monitoring System (SMByC) were downloaded to estimate the changes in historical coverage and use the same source of cartographic information that IDEAM used to report in 2016 and 2017 the performance of the Amazon Vision Program. In the case of the project, it was necessary to define a reference area, the project area and the leakage area following the guidance of Proclima's methodology and to identify the forest cover in each of these areas following the country criteria. To calculate greenhouse gas emissions, the carbon content of the forests (emission factor) defined in the NREF for the Amazon region, where the El Tigre project is located, was used. The emission factor for aboveground biomass deposition is 258 (t/ha), groundwater biomass (BS) is 57 (t/ha) and soil organic carbon is 74 CO₂/ha. These are the same factors that Colombia uses to report national GHG emissions to the UNFCCC.</p> <p>For the estimation of emissions, it is assumed that all the carbon contained in the aboveground and groundwater biomass reservoir is emitted in the same year that the deforestation event occurs. In the case of emissions from the soil carbon stock, a gross emission is assumed where the soil carbon content (SOC) is emitted in equal proportions for 20 years once the deforestation event occurs. These premises are taken into account</p>							

NC	06	Potential impact on the declaration: High												
<p>for the estimation of the Project's carbon emissions and reductions and are consistent with the NREF and country reports to the UNFCCC.</p> <p>According to the forest and carbon monitoring system of IDEAM - SMByC, in order to carry out permanent monitoring of forest cover and biodiversity, in addition to managing information for actions in the territory and accounting for reductions in GHG emissions and removals, processing chains must be implemented using satellite products. Among these products, the Landsat 7 and 8 images (the most used by IDEAM), Sentinel 1, 2 and 3 and recently the Planet Scope images stand out, thanks to the agreement with the Norwegian government through Norway's International Climate and Forest Initiative -NICFI.</p> <p>For the project, pre-processing and processing chains were built for cloud masking and for the construction of cloud-free mosaics. For pre-processing and processing, there is strict thematic quality control at all steps. The chain of obtaining annual maps of forest area change is described below:</p> <p>i) The available sensor for the year of interest is identified (See Table 1) and the satellite images with radiometric correction that overlap with the study area are selected and the cloud and shadow masking process is carried out using the Cloud Masking algorithm in Google Earth Engine (GEE).</p> <p>Table 1. Satellite sensors and non-forest mapping used in the El Tigre Project.</p> <table border="1" data-bbox="411 891 1426 1171"> <thead> <tr> <th data-bbox="411 891 890 925">YEAR</th> <th data-bbox="890 891 1426 925">SENSORS</th> </tr> </thead> <tbody> <tr> <td data-bbox="411 925 890 969">2008</td> <td data-bbox="890 925 1426 969">LANDSAT 5, LANDSAT 7</td> </tr> <tr> <td data-bbox="411 969 890 1014">2010</td> <td data-bbox="890 969 1426 1014">The Forest No Forest cartography generated by IDEAM for this year 2016 was used</td> </tr> <tr> <td data-bbox="411 1014 890 1059">2018</td> <td data-bbox="890 1014 1426 1059">The Forest No Forest cartography generated by IDEAM for this year 2018</td> </tr> <tr> <td data-bbox="411 1059 890 1104">2019</td> <td data-bbox="890 1059 1426 1104">The Forest No Forest cartography generated by IDEAM for this year 2019</td> </tr> <tr> <td data-bbox="411 1104 890 1171">2020</td> <td data-bbox="890 1104 1426 1171">LANDSAT 7 was used, LANDSAT 8, SENTINEL 2, PLANET/NICFI IMAGERY</td> </tr> </tbody> </table> <p>ii) Annual metrics such as median, last pixel, high, low, and julian day are generated. Each yearly metric has a particular function. For example, some measure forest degradation, others monitor deforestation or detect changes in an effective and timely manner, others are useful for quality control analysis such as the maximum, the minimum, the Julian day tracking, the valid pixel; the last ones are those of variability, etc. All these compounds are generated in a controlled, systematic way, so that they are of high quality and can be used in all processes from then on. This is where the pre-processing stage ends and the processing begins.</p> <p>iii) We move on to visual verification and editing of the results.</p> <p>iv) An annual forest area cover map with low uncertainty is obtained.</p> <p>v) <i>Annex 6.2 El Tigre Cartographic Obtaining and Processing</i> shows the script and the graphical result of training the classifier with the sample points and executing it for the entire El Tigre Indigenous Reserve, visual verification, editing of the results and obtaining forest surface cover with low uncertainty. The interpretation of the 2008 Forest-Non-Forest areas was based on the Digital Image Processing Protocol for the Quantification of Deforestation in Colombia V.2 of IDEAM (Galindo <i>et al</i> 2014).</p> <p>At the end of the interpretation process, the Forest – Non-Forest map for the year 2008 is obtained, which identifies the forest areas 10 years before the start of the project and identifies the forest areas in the reference region, the leakage area and the project area. Projections of forest cover change are also based on the NREF and national circumstances considerations that are contemplated by IDEAM. Taking into account that the NREF is defined for a jurisdiction that covers the entire country and contemplates the historical deforestation dynamics from 2008 to 2017 of the entire Amazon region. Therefore, in the case of the project, and in accordance with Decree 926 of 2017, it is necessary to follow the guidance of the Proclima methodology to define a reference region and an area of leaks, since they are not considered in the NREF and are required to meet the selected standard.</p>			YEAR	SENSORS	2008	LANDSAT 5, LANDSAT 7	2010	The Forest No Forest cartography generated by IDEAM for this year 2016 was used	2018	The Forest No Forest cartography generated by IDEAM for this year 2018	2019	The Forest No Forest cartography generated by IDEAM for this year 2019	2020	LANDSAT 7 was used, LANDSAT 8, SENTINEL 2, PLANET/NICFI IMAGERY
YEAR	SENSORS													
2008	LANDSAT 5, LANDSAT 7													
2010	The Forest No Forest cartography generated by IDEAM for this year 2016 was used													
2018	The Forest No Forest cartography generated by IDEAM for this year 2018													
2019	The Forest No Forest cartography generated by IDEAM for this year 2019													
2020	LANDSAT 7 was used, LANDSAT 8, SENTINEL 2, PLANET/NICFI IMAGERY													

NC	06	Potential impact on the declaration: High
	<p>Acknowledging the above activities, the project's emission reduction estimates are consistent and compatible with the national NREF, therefore, it is demonstrated that the methodological reconstruction was carried out using the same variables used in the NREF. as prescribed by Resolution 1447. The calculation of the expected GHG emissions in the project area is consistent with the variables used in the NREF The main elements of similarity are: (i) the definition adopted at the national level (minimum canopy height of 5 m and minimum density of 30% in canopy coverage) and based on the SMByC of the IDEAM; (ii) emission factors for the Amazon biome; (iii) the carbon stores are the same (i.e., aboveground biomass, groundwater biomass, soils); (iv) procedure for processing and analyzing cartographic information; (v) historical deforestation data for the project area and its projection over time.</p> <p>The project considers not only deforestation activities, in accordance with the NREF submitted to the UNFCCC, but also includes the estimation of emissions associated with degradation, following the considerations of Decree 926 of 2017 and Resolution 1447 of 2018, where deforestation and degradation activities are considered as an object of emissions accounting. In this regard, considering that the NREF does not yet include emissions from avoided degradation, the methodology defined by IDEAM was used for the scale of the project, which allows the identification of forest degradation and the accounting of the reductions that can be obtained by implementing the project's REDD+ activities.</p> <p>To estimate the degradation in the project, a fragmentation analysis was carried out, as established by the IDEAM methodology and suggested by the Proclima standard. Fragmentation allows estimates of forest degradation to be made, as it involves not only a reduction in forest area, but also the division of the remaining forest into patches that could continue to decrease in size over time. This increases edge areas and continuous forest isolation, increasing the possibility of overall forest deterioration. The tool used for the fragmentation calculation is an extension for the Arcgis software recommended by the IDEAM methodology and created by the Center for Land Use Education and Research (www.clear.uconn.edu), and the Department of Natural Resources and the Environment at the University of Connecticut (http://www.nrme.uconn.edu/), called the Landscape Fragmentation Tool.</p> <p>Taking into account the above elements, the REDD+ project complies with the methodological reconstruction of the NREF described in Articles 40 and 41 of Resolution 1447. The use of the Proclima methodology also complies with the requirements described in Article 39 of the same Resolution. In conclusion, the following considerations are highlighted:</p> <ul style="list-style-type: none"> a) Methodological reconstruction is the calculation of the expected GHG emissions in the project area making consistent use of the variables used in the NREF. b) The selection and use of Proclima's methodology for the development of the REDD+ Project is consistent with the requirement of Resolution 1447 of 2018. c) Proclima's methodology was in the process of public consultation and the Ministry of Environment and Sustainable Development made the pertinent comments, being adjusted according to them and subsequently published to be used as a guide for REDD+ projects that seek to reduce emissions associated with the management of deforestation and degradation, which complies with the requirement of Decree 926 of 2017 set in article 2.2.11.2.1. d) The use of the Proclima methodology for the development of REDD+ Projects in Colombia is nationally recognized, as can be seen in the registry of projects of the standard and according to the requirements defined in Decree 926 of 2017. <p>2. The data reported by the country to the UNFCCC are at the jurisdictional level and not at the project level. This confusion has recently been cleared up with communiqués issued not only by PROCLIMA but also by VERRA following a CMW12 publication related to a REDD+ project in Colombia. That is why the El Tigre project follows the PROCLIMA methodology and standard for the development of the initiative, which is consistent with the applicable standards at the national level (Resolution 1447 of 2018 and Decree 926 of 2017) and are consistent with the parameters used in the reports to the UNFCCC.</p>	

¹² <https://verra.org/carbon-market-watch-report-on-colombian-redd-projects-contains-flawed-allegations/>

NC	06	Potential impact on the declaration: High
	<p>3. The project area is located right at the transition of the Amazon biome and the Orinoquia biome, according to the delimitation proposed by IDEAM at a scale of 1:100,000, as shown in Figure 1. The concept of biome used by IDEAM is defined as extensive and uniform environments of the geobiosphere and corresponds to a homogeneous area in biophysical terms (Minambiente and IDEAM, 2019). The northeastern limit of the Amazon biome, which is where the El Tigre Reservation is located, corresponds to the northern limit of the distribution of the Amazon forest with the savannas of the Orinoquia.</p> <p>In this figure it can be seen that the proposed boundary for the Amazon biome crosses the entire Resguardo in half, in fact, it does so almost by the central highway that is in the Resguardo. However, this 1:100,000 scale division does not recognize that the biophysical conditions that exist in the northern half of the El Tigre Reservation are the same as those present in the Amazon biome. To validate the characteristics of the forests found in the northern half of the region, the Corine Land Cover classification adapted by IDEAM for the country was used. Figure 1b shows that the dominant forest cover in this part of the reserve is dense forest. This dense forest is the same type of forest that predominates in the Amazon biome (see <i>Appendix 6.4 Map of land cover in the El Tigre region</i>).</p> <p>It is also important to consider that precipitation, which has a direct impact on the characteristics of land cover and physical conditions, is the same throughout the territory of the El Tigre Reservation and is shared with the Amazon region. Figure 2 shows that the average rainfall throughout the reserve is the same as in the Amazon biome. This means that the physical conditions are the same and the entire territory is part of the Amazon biome.</p> <div data-bbox="555 996 1260 1523"> </div> <p>a)</p>	

NC	06	Potential impact on the declaration: High
<p data-bbox="558 1052 590 1086">b)</p>  <p data-bbox="430 1097 1412 1153">Figure 1. (a) Map of the boundaries of the Amazon and Orinoquia biome. b) CLC coverage in the El Tigre reserve (<i>Annex 6.4 Map of land cover in the El Tigre region</i>).</p>		

NC	06	Potential impact on the declaration: High
----	----	---

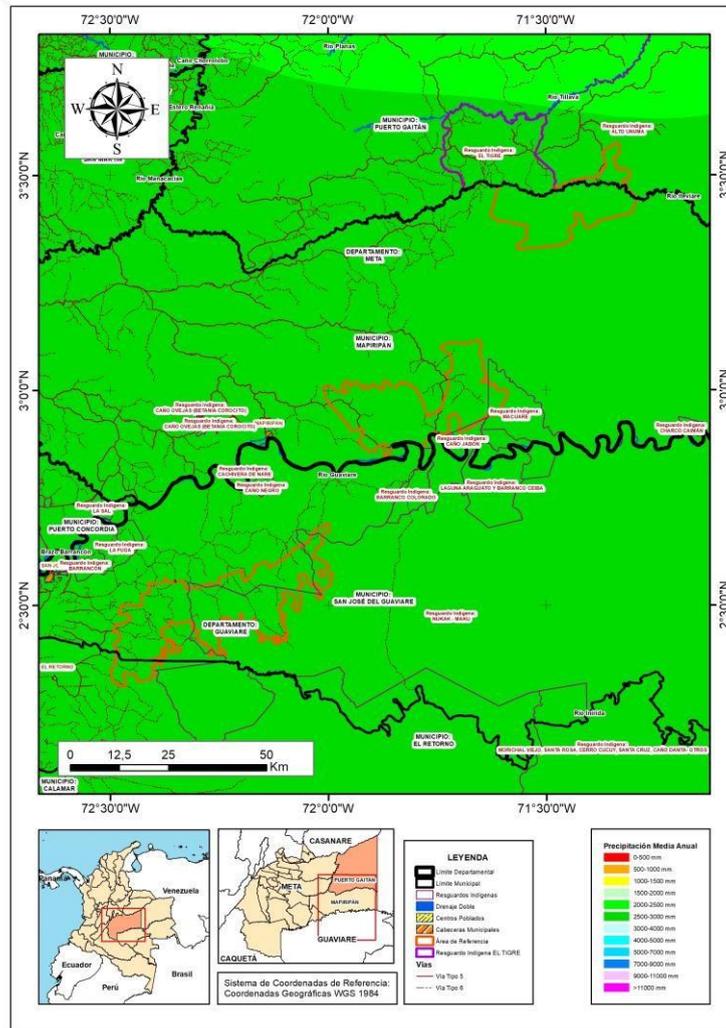
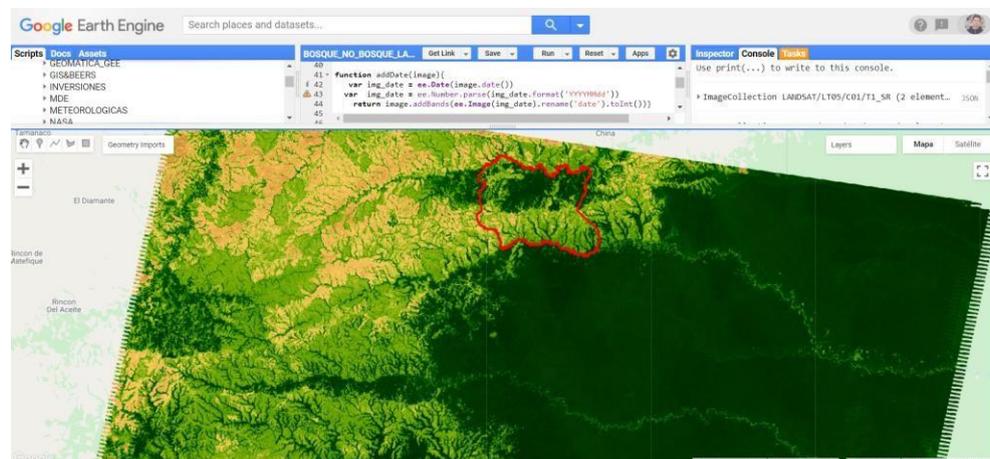


Figure 2. Precipitation map of the El Tigre Reservation region.

As a third verification mechanism, satellite imagery was used. On this occasion, it can be visually validated that the type of forest that is in the northern half of the El Tigre Reservation is the same as that in the Amazon region and the continuity of the forest is interrupted by a strip of remaining forests that has historically been subject to high deforestation.



NC	06	Potential impact on the declaration: High
	<p data-bbox="560 309 1283 338">Figure 3. Satellite image of the forest cover of the El Tigre Reserve.</p> <p data-bbox="411 353 1433 490">Regarding the problem of forest loss, it is important to mention that the productive process that has occurred since 1975, when the proliferation of marijuana crops began at first, as well as coca later, generated a high impact in these areas, since the best lands (dense forest) were deforested. as well as important portions of gallery forests associated with the banks of the rivers (see <i>Annex 6.5 Preliminary Study of the El Tigre Reservation – Urt</i>).</p> <p data-bbox="411 506 1433 642">Recognizing that the project area is located in the entire transition strip of the Amazon biome, where the Orinoquia savannas begin, and that the forest that is located in the northern half of the reservation and the area of leakage is Amazonian, given the biophysical characteristics described above, the NREF emission factors defined for the Amazon biome were used to estimate the emissions of the Project.</p> <p data-bbox="411 658 1433 853">4. <i>Annex 6.6 Defining Boundaries Proyecto_El Tigre 2021</i> describes the step-by-step process of defining the reference region and demonstrates compliance with the criteria of the Proclima methodology. Regarding the conservative attitude at the time of the selection of the reference region, it is necessary to emphasize the process that took place prior to its definition. As described in the above-mentioned annex, multiple criteria were taken into account to identify the geographical boundaries in which historical patterns of deforestation and degradation were analyzed and projected in the project area to establish a baseline scenario.</p> <p data-bbox="411 869 1433 1225">The first important consideration regarding the conservative attitude is that the project area (forested area of the El Tigre Reserve) is surrounded by a strip of clear cover (crops, pastures, stubble and access roads), which means that these forests are highly vulnerable because deforestation agents can access the conservation forests from any part of the perimeter and deforestation occurs in the form of a mosaic. In fact, the project area has an island shape in the region where it is located (see Figure 3 of this response). If the project's approach were strict in this context, the reference region could be made up of forest areas that present the same spatial situation and that are observed in areas close to the project. However, these forest areas are almost disappearing in this region and have extremely high deforestation rates. Therefore, recognizing that the exercise of indigenous authority favors the control of this trend and with the technical orientation of maintaining a conservative approach, areas that were on the agricultural frontier were selected and that deforestation advances in only one direction, mainly associated with access routes (roads and rivers).</p> <p data-bbox="411 1240 1433 1462">The second consideration that demonstrates the conservative attitude in the selection of the reference region is the selection of more than one polygon as the reference region. The project reviewed the location of the indigenous reserves that are located on the edge of the Amazon biome (agricultural frontier) and selected all those that were closest to the project area and had access routes through roads that connect to main markets. Once these areas were identified, it was observed that the historical deforestation trends were differentiated, finding low, medium and high trends in the loss of this cover. For this reason, the decision was made to maintain three areas to make up the reference region and to use the average observed deforestation.</p> <p data-bbox="411 1478 1433 1615">As a third conservative consideration, it should be noted that the selection process of the reference region also took into account the areas of possible expansion of the El Tigre Reserve, which are described in the first response of this report. These zones are located to the south, east and north of the reserve. Recognising the possibility of incorporating these areas into the REDD+ Project in the near future, they were incorporated as part of the reference region.</p> <p data-bbox="411 1630 1433 1769">Taking these considerations as a reference, and as described in <i>Annex 6.6 Definition of Limits Proyecto_El Tigre 2021</i>, the project advanced a series that included more than nine (9) systematic steps to determine the areas that best represented the context of the El Tigre Reservation and met the requirements of the Proclima methodology. In this way, the conservative attitude associated with the definition of the reference region is demonstrated.</p> <p data-bbox="411 1785 1433 1865">5. According to the boundaries of the reference region, it is estimated that it covers a total of 181,779 ha, divided into three polygons that are located in the transition zone of the Amazon biome, are on the agricultural frontier and are associated with indigenous reserves. This</p>	

NC	06	Potential impact on the declaration: High
	<p>information has been included in the PD, in the sections where the project boundaries are mentioned.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<p>1. Colombia's Ministry of Environment introduced rules for the development of a national baseline known as the Forest Emissions Reference Level (NREF). Article 41 of Resolution 1447 of 2018 has stated that the establishment of the baselines of the initiatives must be carried out by carefully advancing the methodological reconstruction of the NREF on the project area to ensure the consistency of the information and the coherence of data.</p> <p><i>Art.41: "The methodological reconstruction is the calculation of expected GHG emissions in the REDD+ project area with the consistent use of the variables used in the NREF, based on the information provided by the SMByC: the definition of forest, global warming potentials, emission factors by type of forest, historical deforestation data for the project area and its method of estimating emissions and its projection in time."</i></p> <p>The Ministry of Environment and Sustainable Development highlights that the methodological reconstruction established in resolution 1447 of 2018 aims to measure the performance of the implementation of REDD+ activities. It is important to clarify that the NREF has national coverage, but it is applicable to projects as it uses spatial information and detailed data. At both the national and project levels, measurements should be made using the same methods that result in conservative projections in order to make national accounts consistent.</p> <p>The project does not estimate emissions or does not apply the emission factors based on the deforestation analysis over the project area, but chooses to estimate the deforestation rate from a reference region defined by the project under the guidelines of the ProClima methodology, however, it is not evidenced, in the information provided by the proponent, the support of the formal opinion of the Proclima standard on the use of a reference area for deforestation analysis.</p> <p style="text-align: right;">PENDING</p> <p>2. All projects should be aligned with country-by-country data in order to have a consistent national accounting of emission reductions. The methodological reconstruction of the NREF includes only emissions from gross deforestation within the area of interest. If the project includes another type of activity such as the reduction of emissions due to avoided forest degradation, it must discriminate the estimates by type of activity, year and carbon store so that detailed statements of the emission reductions achieved can be subsequently issued, likewise, there is no evidence of support for the formal opinion of the Proclima standard about the inclusion of degradation in the project's accounting.</p> <p style="text-align: right;">PENDING</p> <p>3. Since the delimitation of biomass in the NREF is the basis for the use of emission factors, there is no evidence that the project area is within the cartographic limit of the Amazon biome used in the NREF (the limit is available in Annex 2 of the RENARE technical guide (Figure 1).</p>	

NC	06	Potential impact on the declaration: High
		<p data-bbox="512 730 1425 792"><i>Figure 1. View of the ArcMap interface of non-inclusion of the project area within the Amazon biome according to the boundaries of the biomes used in the NREF.</i></p> <p data-bbox="502 808 1431 1046">The delimitation of the biomes in the NREF was carried out based on biogeographic criteria, mainly associated with the presence of forest cover, geomorphology and altitudinal ranges, and according to this delimitation the project is part of the Orinoco biome, on the borders with the Amazon biome. However, the proponent justifies that the project is part of the Amazon biome by describing the characteristics of the project's forests in similarity to the forests of the Amazon biome and supported by the IDEAM cartography (the official cartographic files that the project used from IDEAM for the delimitation of the biomes are not found).</p> <p data-bbox="1310 1061 1437 1088" style="text-align: right;">PENDING</p> <p data-bbox="459 1106 1418 1312">4. Definition of the reference region: The cartography and Annex 8.2 of the calculations show higher annual deforestation rates in the reference region (>2%) than in the project area (<1%), which does not demonstrate a conservative attitude. Likewise, the reference region only covers forests of the Amazon biome and there is no evidence in Annex 6.6 that the dynamics of deforestation in the Orinoquia are considered, given that the project is located in this biome, on the border with the Amazon biome.</p> <p data-bbox="502 1330 1369 1357">In the criteria evaluated by the project, presented in Annex 6.6, it is evident that:</p> <ul data-bbox="502 1375 1337 1480" style="list-style-type: none"> - The reference region is in the deforestation arc, but most of the project's eligible forest area is not in the deforestation arc. - Most of the reference region is not in indigenous reserves. <p data-bbox="1310 1496 1437 1523" style="text-align: right;">PENDING</p> <p data-bbox="459 1541 1305 1603">5. The project adjusted the coherence between the areas of cartography and documentation for the reference region.</p> <p data-bbox="1321 1619 1437 1646" style="text-align: right;">CLOSED</p>

NC	06	Potential impact on the declaration: High
<p>Answer 2 Customer Response</p>	<p>1. As indicated in Response 1, the variables defined in the IDEAM methodology were used to reconstruct the process advanced in the development of the Proposal for the <i>reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC</i> (MINAMBIENTE and IDEAM, 2019) and adapt it based on the methodological guidelines of PROCLIMA. to the region where the El Tigre REDD+ project is taking place, as established by Articles 40 and 41 of Resolution 1447 of 2018. This interpretation coincides with what was expressed by the MADS in the attached public communication (See document Cuestionario_MATAVEN_Minambiente located in the Maps folder, subfolder Definition of Project Limits). In addition, we attach PROCLIMA's formal opinion on the Methodological Reconstruction of REDD+ Projects (See Proclima Carbo Note document Sostenible_NREF located in the Maps folder, Project Boundaries Definition subfolder).</p> <p>2. The fragmentation analysis has been carried out, in accordance with the provisions of the PROCLIMA methodology, in a manner consistent with the methodology used by IDEAM in the Forest and Carbon Monitoring System (SMByC). In the PD, the Monitoring Report and in the reduction calculations, the results associated with reductions for deforestation and for avoided degradation have been separated, to allow independent interpretation of the results for each activity.</p> <p>3. The reasons for considering the eligible project area as belonging to the Amazon biome are included in section 5 of the PDD. Basically, when reviewing the characteristics of the Amazon biome and those of the Orinoco biome, it is found that the type of forest, precipitation, humidity, temperature, geomorphology, altitudinal ranges and physical appearance of the forests that are in the northern half of the reservation are exactly the same as those of the Amazon biome (see files folder MAPS Identification Amazon Biome, located in the MAPS folder). Therefore, it is understood that the fact that the dividing line of the biome proposed by IDEAM crosses the middle of the reserve and does not incorporate the forests in the north of the reserve is due to an imprecision resulting from the scale of analysis (1:100,000), which fails to detect that the characteristics of the forests located in the northern half of the reservation are also Amazonian.</p> <p>4. The use of the reference region is precisely to show what might happen in the project area, in the absence of the project. As established by the PROCLIMA methodology, this is how deforestation and forest degradation are established in the project area, during the monitoring periods. We have fully followed the PROCLIMA methodology for the definition of the project, reference and leakage areas. The document <i>Annex 6.6 Definition Proyecto_El Limits Tigre 2021</i> was also presented, which describes more than nine (9) systematic steps to determine the areas that best represented the context of the El Tigre Reservation and met the requirements of the Proclima methodology. The initial response also clarifies even more aspects associated with the definition of the reference area, such as the incorporation of the expansion area of the El Tigre Reservation that is underway before the national government as part of the reference area, or the fact that historical deforestation in the project area has generated the rupture of the continuity of the Amazonian landscape and currently looks like an island of forest that is It is even more vulnerable to the entry of deforestation agents from all directions when compared to a linear perimeter that only offers one access route to the forest. It is also true that the oil action is on top of the territory of the reservation through requests (see file <i>Areas hidrocarburos_01062021</i>, in the MAPS folder, subfolder <i>Project Boundaries Definition</i>), which further threatens the stability of the forests in the project area. The definition of the reference area has followed a systematic and conservative process, and the observed historical deforestation trend is a true reflection of the situation and degree of threat faced by the remaining forests within the Reserve.</p> <p>Taking into account that the forests of the reservation are part of the Amazon biome, and their spatial location is clearly associated with the border of the biome, the deforestation dynamics in the reference region must be those of the Amazon biome located on the border or transition zone and it is not applicable to analyze the trend of forest loss in the Orinoco biome. which have different characteristics than those found in the project area.</p> <p>Regarding the comment "<i>the reference region is in the deforestation arc, but most of the eligible forest area of the project is not in the deforestation arc</i>", the following needs to be clarified:</p> <p>To locate a reference area that meets the conditions required by the Proclima methodology, it is necessary to look for areas close to the project and that meet a series of similarity parameters. This was fully complied with. It is important to mention that forests</p>	

NC	06	Potential impact on the declaration: High
	<p>of the El Tigre reservation are partially within the deforestation arc of the IDEAM, as well as the entire border area of the Amazon biome that are located in the areas adjacent to the project. To prevent the project from overestimating the deforestation trend, several polygons were taken as a reference area, which have different deforestation rates, low, medium and high, and the average of these scenarios correspond to the value of forest loss used by the project. This is part of the conservative approach used by proponents.</p> <p>Finally, with respect to the comment "most of the reference region is not in indigenous reserves", it is clarified that the methodology does not indicate that the majority of the reference area must be in indigenous territory, but it describes that the type of land ownership of the project area must also be present in the reference area. which is fully complied with.</p>	
<p>Evaluation 2 <i>Evaluation of the validation and verification team</i></p>	<ol style="list-style-type: none"> 1. In the information provided by the proponent, in support of the formal opinion of the ProClima standard, it is stated that the project must apply the baseline based on the most up-to-date NREF. <p style="text-align: right;">CLOSED</p> 2. The project discriminates the estimates by type of activity and it is evidenced in the support of ProClima's formal opinion that it is valid to include degradation using the methodology proposed by the SMByC. <p style="text-align: right;">CLOSED.</p> <p>PENDING:</p> <ol style="list-style-type: none"> 3. Identification of the biome: according to the files presented by the project in the <i>folder MAPS Identification of the Amazon Biome</i>, the reference limit used by the project is the one that corresponds to the cartographic information handled by SINCHI. In any case, the project must base its corrective action on the existing boundary used by the NREF that delineates the biome. 4. Definition of the reference region: the comparison between the historical deforestation rates between the project area and the reference region shows that deforestation trends in the reference area are higher than what has been historically experienced in the project area. <p>With regard to the deforestation arc, given that most of the eligible areas are not part of this arc, a conservative approach is called for with respect to the reference areas of levels 4 and 5 that represent high rates of deforestation.</p><p>Land ownership does not describe the representativeness of the collective territories of indigenous communities in the reference region in similarity to the project area.</p> 	
<p>Answer 3 <i>Customer Response</i></p>	<ol style="list-style-type: none"> 3. The management of the project area has been adjusted according to the proposed boundary of the Orinoquia biome proposed in Annex 2 of Renare, so a new reference region was defined and the emission factor corresponding to the Orinoquia was used for the project's carbon accounting. 4. Deforestation rates have been reviewed based on the deforestation dynamics of a nearby and indicative reference area according to the conditions of the PROCLIMA Methodology, and considering the factors applicable to the ORINOQUIA BIOME. Regarding the representativeness of collective territories in the reference region, we have followed the Proclima methodology, in accordance with the conditions established in section 8.2. 	

NC	06	Potential impact on the declaration: High
Evaluation 3 <i>Evaluation of the validation and verification team</i>	<p>3. The project based its corrective action on the existing boundary used by the NREF that identifies that the project area belongs to the Orinoquia biome. CLOSED</p> <p>4. There is no evidence of the support (cartographic and similarity percentages) of compliance with the ProClima criteria for the definition of the reference region, especially for the following... "the figures of land tenure and land use rights must be represented in the reference region, after excluding the project area"...</p> <p>In addition, it is still evident that deforestation trends in the reference area are higher than what has historically occurred in the project area.</p>	UNRESOLVED
Answer 4	The document Definition Proyecto_El Limits Tiger 2021_v4.pdf <i>is attached</i> , in the MAPS folder, where the selection of the reference region is explained in greater detail.	
Evaluation 4	The project clarified the similarity between the area of the project area and the reference region with respect to land tenure figures.	
Conclusion	NC Resolved	

NC	07	Potential impact on the return: Medium
Description	<p>1. Regarding the leakage area, the extent of the leakage area is not mentioned in the project document.</p> <p>2. There is no evidence of the criteria or justification for the delimitation of the area of leaks, in addition, it did not take into account in its analysis the existence of the other surrounding collective territories.</p> <p>The area of leaks overlaps with the Alto Unuma indigenous reservation (Resolution 39 of 1989) and with the Amazon Vision program. The project presents a letter of resignation and exclusion from the program, but does not present support of the receipt of the communication or filed.</p>	
Answer 1 <i>Customer Response</i>	<p>1. The leakage area has a total area of 53,521.6 ha (see <i>Annex 6.3 Limits of the El Tigre Project</i>), of which 17,655.2 ha are forest at the time of the start of the project. This information was included in the PDD in the section describing the boundaries of the project.</p> <p>2. According to the PROCLIMA methodology, in section 8.3, the leakage area was delimited based on the mobility circumstances of the deforestation agents that are related to the project area. According to interviews with community members, deforestation agents move along the entire perimeter of the reserve. It was identified that the population of the interior of the reservation crosses the limits of the perimeter to look for forest resources and establish crops. It was also identified that agents who are outside the perimeter of the reservation and eventually make incursions into the interior of the reservation (see <i>Annex 7.1 El Tigre Consolidation Surveys, columns "FI" to "GS"</i>), are agreed by the indigenous people to maintain their extractive and production activities outside the legally titled territory, and thus the deforestation activities that have occurred within the reservation would be displaced right to the strip of forest that surrounds the project area (which is within the range of mobility to search for forest resources).</p> <p>On the eastern side of the reservation there is a proximity to the Alto Unuma Indigenous Reservation, and the behavior and use of the border resources are similar to those observed in the rest of the perimeter; No significant difference was detected. Some members of the population of the El Tigre reservation move along this border and use resources outside the perimeter, while at other times they exercise control over the incursions made by the neighbors into their territory, in order to avoid deforestation. In this way, the characteristics of the dynamics of the mobility of deforestation on the border of the El Tigre Reserve, which borders a collective territory, were incorporated.</p> <p>To define the leakage area, the mobility of the deforestation agents was taken into account to establish an average displacement distance. According to information collected in the field, Most people get around on foot (53 people out of 109 surveys), followed by the use of beasts (19 people), the use of trucks or tractors (10 people), and the use of boats (1 people).</p>	

NC	07	Potential impact on the return: Medium
	<p>person). The mobility distance ranges from 1 kilometer to 6 kilometers. Taking into account the frequency of the distance traveled, it was established that in areas where there are no roads available, agents can move approximately 3.5 km, while in road areas they can travel more than 10 km, and then travel on foot 2 km (see <i>Annex 7.1 El Tigre Consolidation Surveys</i>). Based on this distance, the area of leaks adjacent to the project area was defined and the areas where access to deforestation agents is restricted are excluded, as defined by the Proclima methodology. It is also shown that the proximity to the Alto Unuma Reservation was considered in the analysis for the delimitation of the leakage area. But it is important to clarify that the UNUMA IR is divided into two parts: the Alto Unuma IR, which is exclusively located in Vichada, and the UNUMA Meta IR, which, as its name indicates, is in the Department of Meta, and which does not yet have REDD+ initiatives.</p> <p>3. The leak area does not overlap with the Alto Unuma Reserve. The latter has its limit at the border with the Vichada. The leak area overlaps with the Unuma Meta Reservation, which does not have a REDD+ project. As reported at the meeting held with VERIFIT and MADS, where CARBO SOSTENIBLE participated, the Amazon Vision program since 2018 no longer accredits reductions, so the requested exclusion letters are not appropriate (in the words of Javier Aristizábal, contractor of the Climate Change Directorate of the MADS).</p> <p>The letter of resignation to Visión Amazonia was prepared contemplating the possible need to present it to the Ministry of Environment and Sustainable Development (MDAS), in order to avoid double counting of the reductions obtained by the project. However, after the inquiries carried out with this entity, it was confirmed that the Amazon Vision Program presented results associated with the reduction of deforestation, before the financiers of the REM Program (REDD Early Movers), during the years 2016 and 2017 and accessed the economic incentives derived from the avoided emissions. As of 2018, Colombia could not claim incentives for avoided deforestation, as deforestation increased in the Amazon region from baseline. Therefore, there is no risk of double counting of emissions avoided during the first monitoring period of the El Tigre Project and it is not necessary to file the communication with the MADS indicating the waiver of the benefits derived from the Amazon Vision Program.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> 1. According to ProClima's methodology in section 8.3, the leakage area is the area of forest to which a displacement of deforestation or degradation activity can be generated. The forest area must meet the same eligibility criteria as the project area. Based on the above, there is no evidence of cartographic files that demonstrate the analysis of the stable forest area, 10 years prior to the start date of the project, within the leakage area. PENDING 2. The project presents clarifications on the criteria for the delimitation of the leakage area, following the guidelines of the ProClima methodology and taking into account the neighboring collective territory (Alto Unuma indigenous reservation in the municipality of Puerto Gaitán, Meta) <p>The project states that the exclusion letter was not filed with the MADS since the program did not present results since 2018 and there is no risk of double counting. However, it is not the project area that has the overlap, it is the leakage area, additionally, the program is in the implementation phase and has not been completed. The proponent does not present an analysis of the implications of this overlap PENDING</p>	
<p>Answer 2 Customer Response</p>	<ol style="list-style-type: none"> 1. The leakage area was prepared in accordance with the requirements of the PROCLIMA Methodology. Additional text is inserted in section 5.3, and cartographic evidence to the PD is provided thereon. It is also clarified that the forest cover information for the years 2008 and 2018 is found in the project's geographic database, in the layers called <i>AREA_2_FUGA</i> (see <i>RI_EL_TIGRE_V4.gdb</i> file, located in the <i>Maps</i> folder). 2. The Alto Unuma project only covers the area of the department of Vichada, leaving an area of almost 180,000 ha between the project and El Tigre, making it unlikely that there will be overlap in the leakage area. In any case, the potential leak area overlap is an event conservative, as it would be subtracting from the project's emission reduction generation. Attached is the screenshot of the RENARE (See <i>Annex 16.1 Location Unuma Peliwaisi_Carpeta</i> 	

NC	07	Potential impact on the return: Medium
	<i>Appendices and responses, findings, validation-verification</i>). In this case, it is not allowed to generate the certificate (it can only be requested by the account holder).	
Evaluation 2 <i>Evaluation of the validation and verification team</i>	<ol style="list-style-type: none"> The project presents its eligibility analysis for the leak area as described in the reference. CLOSED. There is no evidence of an answer regarding the implications of the overlap of the leakage area with the Amazon Vision program, a program that is under implementation and has not been completed. PENDING 	
Answer 3 <i>Customer Response</i>	2. In a meeting with Javier Aristizabal of the Ministry of Environment, and Pablo Rodríguez, auditor of the DABUCURY REDD+ Project, we were informed that the current phase of Visión Amazonía does not contemplate accreditations of emission reductions, so there is no need to request overlap or exclusion.	
Evaluation 3	The project area does not overlap with the Amazon Vision Program.	
Conclusion	NC Resolved	

NC	08	Potential impact on the declaration: High																
Description	<p>1. In the estimates of emissions in the period of analysis: -A matrix of coverage changes is not presented. -The classification of the coverage does not correspond to those established in the reference, e.g. "River of clear waters"</p> <p>2. About the data used: -The data and results regarding the national circumstances of numeral 10.4.1 of the PD are not related in the spreadsheets presented.</p>																	
		<table border="1"> <thead> <tr> <th></th> <th>Dato proyecto</th> <th>Dato NREF</th> <th>Observación</th> </tr> </thead> <tbody> <tr> <td>CSB, 2008-2018</td> <td>Numeral 10.2. DdP: $CSB_{año} = 3.771,19 ha$</td> <td>Promedio CSB Orinoquia: 10.119 ha/año</td> <td>El dato no es consistente con el CSB del NREF para la Orinoquia. Se desconocen los insumos para obtener las áreas de bosque de los años descritos en los cálculos.</td> </tr> <tr> <td>Existencias de carbono (aérea, subterránea y suelo)</td> <td>En la hoja de cálculo se toman datos de biomasa y COS del NREF del bioma Amazónico.</td> <td>NREF bioma Orinoquia Factor de emisión de la biomasa 196 tCO₂/ha/año</td> <td>El dato no es consistente con el CSB del NREF para la Orinoquia El municipio Puerto Gaitán limita con Casanare y hace más parte del bioma de la Orinoquia que del Amazónico.</td> </tr> <tr> <td>Ajuste por circunstancias nacionales</td> <td>38,58%</td> <td>31,77%.</td> <td>El proyecto aplica el porcentaje de circunstancias nacionales del año 2019 para un área de bosque de 2018.</td> </tr> </tbody> </table>		Dato proyecto	Dato NREF	Observación	CSB, 2008-2018	Numeral 10.2. DdP: $CSB_{año} = 3.771,19 ha$	Promedio CSB Orinoquia: 10.119 ha/año	El dato no es consistente con el CSB del NREF para la Orinoquia. Se desconocen los insumos para obtener las áreas de bosque de los años descritos en los cálculos.	Existencias de carbono (aérea, subterránea y suelo)	En la hoja de cálculo se toman datos de biomasa y COS del NREF del bioma Amazónico.	NREF bioma Orinoquia Factor de emisión de la biomasa 196 tCO ₂ /ha/año	El dato no es consistente con el CSB del NREF para la Orinoquia El municipio Puerto Gaitán limita con Casanare y hace más parte del bioma de la Orinoquia que del Amazónico.	Ajuste por circunstancias nacionales	38,58%	31,77%.	El proyecto aplica el porcentaje de circunstancias nacionales del año 2019 para un área de bosque de 2018.
		Dato proyecto	Dato NREF	Observación														
	CSB, 2008-2018	Numeral 10.2. DdP: $CSB_{año} = 3.771,19 ha$	Promedio CSB Orinoquia: 10.119 ha/año	El dato no es consistente con el CSB del NREF para la Orinoquia. Se desconocen los insumos para obtener las áreas de bosque de los años descritos en los cálculos.														
	Existencias de carbono (aérea, subterránea y suelo)	En la hoja de cálculo se toman datos de biomasa y COS del NREF del bioma Amazónico.	NREF bioma Orinoquia Factor de emisión de la biomasa 196 tCO ₂ /ha/año	El dato no es consistente con el CSB del NREF para la Orinoquia El municipio Puerto Gaitán limita con Casanare y hace más parte del bioma de la Orinoquia que del Amazónico.														
Ajuste por circunstancias nacionales	38,58%	31,77%.	El proyecto aplica el porcentaje de circunstancias nacionales del año 2019 para un área de bosque de 2018.															
	<p>-The criteria for the project not to calculate the change in the area covered by forest by forest - CSB on an annual basis are not presented, considering the availability of deforestation activity data from the SMByC</p> <p>-The data listed in paragraph 2.7.3.3 do not coincide with those presented in the spreadsheet.</p>																	
	3. There is no evidence of the methodological approach in the activity data, emission factors and the quantification of emission reductions that according to the benchmark should be applied by																	

NC	08	Potential impact on the declaration: High
<p>Answer 1 Customer Response</p>	<p>the presence of wetlands in the project area, as corroborated in the official cartography of MADS, IDEAM, IAvH and what was observed in the field audit.</p>	
	<p>1. As evidence of the dynamics of land use cover changes, the land use change matrix for the periods 2008-2018 and 2018-2020 is attached, using the level 3 classification of Corine Land Cover adapted by IDEAM for Colombia (see <i>Annex 8.1 Matrix Changes Coverage El Tigre CLC</i>).</p> <p>2. In paragraph 10.2, which describes the annual historical deforestation in the reference region in the scenario without a REDD+ project, the equation defined by Proclima is:</p> $CSB_{lb} = \left(\frac{1}{t_2 - t_1} \right) \times (A_1 - A_2)$ <p>Where:</p> <ul style="list-style-type: none"> CSB_{lb} = Annual change in forest area under the no-project scenario (ha) S₂ = Year End of Reference Period t₁ = Year Initial Reference Period A₁ = Forest area of the area under control at the initial time (ha) A₂ = Surface Forest area under control at final moment (ha) <p>According to the delimitation of the reference region for the El Tigre Project, the values that correspond to each term are as follows:</p> $CSB_{lb} = \left(\frac{1}{2008} \right) \times (129,512.14 - 91,800.23) 2018 -$ $CSB_{year} = 3,771.19 \text{ ha/year}$ <p>The data should not be the same as that presented as the CSB of the NREF for the Orinoquia due to the following reasons: 1) The aforementioned NREF contemplates the jurisdiction of the entire Orinoquia biome and the calculated deforestation cannot be applied to the El Tigre Reserve, which is located in the transition zone of the Amazon and the Orinoquia. Deforestation presents differentiated spatial trends throughout an entire biome, since access routes, connection with markets, socio-cultural dynamics, presence of the state, compliance with the law, among many other variables, are those that directly affect the dynamics of deforestation at the scale of a REDD+ project (local scale). 2) The use of the Proclima methodology, which is approved for the development of REDD+ projects in Colombia in accordance with Res. 1447 of 2018 and Decree 926 of 2017, requires the delimitation of a reference region for the estimation of deforestation and degradation that could occur in the project area in the scenario without a project. Therefore, based on the delimitation of the reference region of the Project, it is necessary to estimate the changes in forest cover that is presented in the equation in question. 3) In accordance with the provisions of Articles 39, 40 and 41 of Resolution 1447 of 2018, the establishment of the baseline of the El Tigre Project was calculated from the methodological reconstruction of the NREF and the guidance of the Proclima methodology was followed.</p> <p>Regarding the selected emission factor, the following are described: The concept of biome used by IDEAM is defined as extensive and uniform environments of the geobiosphere and corresponds to a homogeneous area in biophysical terms (Minambiente and IDEAM, 2019). The northeastern limit of the Amazon biome, which is where the El Tigre Reservation is located, corresponds to the northern limit of the distribution of the Amazon forest with the savannas of the Orinoquia. The forests of the El Tigre Reserve, especially those located in the northern half of the reserve, correspond to dense forest, which are Amazonian forests. Answer 6.3 of this document presents the biophysical characteristics of the forests of the reserve and demonstrates that they correspond to the Amazon biome. Therefore, the NREF emission factors to be used for the project's emission reduction estimates, which are selected according to the type of forest present in the project area, correspond to those of the Amazon biome. It is important to highlight that in the case of the El Tigre Reserve, the political-administrative boundaries are not those that determine the type of forest that is present in the El Tigre Reserve, nor the biophysical characteristics that are presented, therefore they cannot be used as a reference to classify the biome to which this territory belongs.</p>	

NC	08	Potential impact on the declaration: High
	<p>3. To adjust the baseline for national circumstances, the following principle is assumed: the deforestation baseline corresponds to the number of hectares of forest that may be lost annually within the project area, a figure that remains stable and is the benchmark during the first ten (10) years of the project. In the case of the El Tigre Project, the deforestation baseline is 412.59 ha/year. During the first monitoring period of the project, during the years 2019 and 2020, the adjustment of the baseline is carried out by increasing the baseline by the percentage that deforestation is expected to increase in each of these years. For carbon accounting purposes, during 2019 IDEAM calculated that deforestation would increase by 38.58% in the most optimistic scenario and that in 2020 it would increase by at least 44.59%. Thus, in order to evaluate the performance of the project during these two years of monitoring, the baseline value was taken and the benchmark was adjusted considering the percentage of expected increase in deforestation for each particular year. The value resulting from this adjustment is: 571.77 ha as a baseline for the year 2019 and 596.57 ha for the year 2020. With these values, the performance associated with the implementation of the project in the first monitoring period was evaluated. According to this procedure, the use of the adjustment parameters for national circumstances is considered to be correct.</p> <p>The project monitored changes in forest cover during the years 2019 and 2020, independently, as observed in Annex 8.2 Calculations The Base Tigre_Línea and Monitoring 2019-2020_20052021, in the tab called The TIGER DEOFRESTACION. However, for the purposes of presentation of the monitoring report and following the guidance of the equations defined by the Proclima methodology, the performance of the period 2019 and 2020 is grouped in the equation of section 2.7.1.1. Annual deforestation in the project area.</p> <p>The data set forth in paragraph 2.7.3.3 coincide with those presented in the spreadsheet, as shown in Annex 8.2 Calculations The Base Tigre_Línea and Monitoring 2019-2020_20052021, in the tab called Reductions 2019-2020.</p> <p>3. The El Tigre REDD+ Project aims to prevent conversion from forest to non-forest to demonstrate the reduction of emissions due to deforestation and forest degradation. According to the conditions of applicability of the methodology (section 4 of the Proclima v2.2 document) <i>"the areas in the geographical limits of the project correspond to the category of forest (according to the SMByC) at the beginning of the project activities and ten years before the start date"</i> and, it also mentions that <i>"This methodology allows the inclusion of areas in the project that correspond to the category of wetlands and/or that contain organic soils."</i> Forest resources in indigenous territory are under threat of exploitation and their conservation is the objective of the project. The wetlands that are present in the Reserve, associated with the Iteviare River on the southern margin of the territory, are not subject to exploitation and are not considered to be threatened by activities or interventions of indigenous communities. In the land use change matrix (see Annex 8.1 El Tigre CLC Cover Changes Matrix) it can be corroborated that the change from wetland to another land cover is not of anthropic origin and responds to natural changes. Taking into account that the Proclima methodology describes that the project owner <i>can</i> include the wetland areas as part of the project, but in the case of the El Tigre Project they are not part of the selected REDD+ activities, and therefore the wetland areas are not included as part of the project area.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> 1. The matrix of coverage changes is reviewed and it is evidenced that it is consistent with the cartographic and documentary information presented for the adequate analysis of eligibility and monitoring of the areas. For the matrix and for Annex 6.4, the project uses a classification of coverage in accordance with what is described in the reference, however, this same classification is not used for the other maps presented (Annex 9.1, file 5_COBERTURAS.jpg and other files in the thematic and <i>descriptive maps folder</i>) 2. CSB: Changes in forest area (CSB) are estimated by the project from a reference region. The methodological reconstruction of the NREF requires historical deforestation data for the project area (Article 41 of Resolution 1447 of 2018), pending according to the closure of finding 6. 	<p>PENDING</p>

NC	08	Potential impact on the declaration: High								
	<p>Emission factor: since the delimitation of biomass in the NREF is the basis for the use of emission factors, there is no evidence that the project area is within the cartographic limit of the Amazon biome used in the NREF, pending according to the closure of finding 6.</p> <p>The project makes adjustments for national circumstances and explains that the presentation of the results is done according to the equations of the methodology.</p> <p>It is not yet evident that the data set forth in paragraph 2.7.3.3 of the monitoring report coincide with those presented in the spreadsheet in <i>Annex 8.2</i></p>	<p>PENDING</p> <p>3. No Evidence is presented that there are no wetlands in the project area, already evidenced in the overlaps of this area with the delimitation of wetlands of the MADS, IDEAM and the IAvH and what was corroborated in the on-site audit.</p> <p>PENDING</p>								
<p>Answer 2 <i>Customer Response</i></p>	<p>1. Files that presented land coverage were updated to handle the CLC level 3 classification.</p> <p>2. See response to NC06.</p> <p>Annex 8.2 and the description of the reductions described in paragraph 2.7.3.3 of the monitoring report were updated.</p> <p>3. The project area is made up of forests that were 10 years prior to the start date of the project. This can be corroborated in section 5.1 of the PDD and in the project's geographic database (see the layers named <i>AREA_1_PROYECTO</i> (see <i>RI_EL_TIGRE_V4.gdb</i> file, located in the MAPS folder). Within the indigenous reservation there is the presence of wetlands, as evidenced in the classification of cover (See section 5.1 of the PDD). However, wetlands are not part of the project area, as stated in the PD.</p>									
<p>Evaluation 2 <i>Evaluation of the validation and verification team</i></p>	<p>1. The project fine-tuned its mapping products.</p> <p>PENDING:</p> <p>2. The issues of reference region and biome are pending according to the closure of NC 06.</p> <p>3. The wetlands are not part of the eligible area of the project according to CLC's coverage classification, but according to the wetland delimitation of the MADS, IDEAM and the IAvH there are overlaps between the eligible area and the wetlands.</p>	<p>CLOSED.</p>								
<p>Answer 3 <i>Customer Response</i></p>	<p>2. The description of the project location has been adjusted according to the biome delimitation proposed in <i>Annex 2 of RENARE</i> (2019). The project area is located within the Orinoquia biome, and the reference region and leak zone were adjusted accordingly. For carbon accounting, the emission factors defined for the Orinoquia were used, according to information from the NREF (IDEAM, 2019).</p> <p>3. The delimitation of wetlands of the Ministry of Environment and Sustainable Development (MADS) and the Alexander Von Humboldt Institute (IAVH) was reviewed and the following observations are made: The land cover of the El Tigre Reserve that lies within the limits of the wetlands, according to IDEAM (2017) includes flooded and seasonal savannahs, gallery forests, humid forests, riparian forests, fragmented forests, agroecosystems, swampy areas and rivers, mainly, as can be seen in the following table:</p>	<table border="1" data-bbox="375 1825 1316 2027"> <thead> <tr> <th colspan="2">EL TIGRE INDIGENOUS RESERVATION WETLANDS AREA</th> </tr> <tr> <th>IDEAM ECOSYSTEMS 2017</th> <th>AREA_HA</th> </tr> </thead> <tbody> <tr> <td>Mosaic agroecosystem of crops, pastures and spaces Natural</td> <td>2,09</td> </tr> <tr> <td>Agroecosystem of mosaic pastures and natural spaces</td> <td>24,47</td> </tr> </tbody> </table>	EL TIGRE INDIGENOUS RESERVATION WETLANDS AREA		IDEAM ECOSYSTEMS 2017	AREA_HA	Mosaic agroecosystem of crops, pastures and spaces Natural	2,09	Agroecosystem of mosaic pastures and natural spaces	24,47
EL TIGRE INDIGENOUS RESERVATION WETLANDS AREA										
IDEAM ECOSYSTEMS 2017	AREA_HA									
Mosaic agroecosystem of crops, pastures and spaces Natural	2,09									
Agroecosystem of mosaic pastures and natural spaces	24,47									

NC	08	Potential impact on the declaration: High	
	Livestock agroecosystem		0,43
	Humid basal forest		111,28
	Wet Basal Gallery Forest		695,34
	Basal Flood Gallery Forest		2.738,04
	Fragmented forest with pastures and crops		0,33
	Fragmented forest with secondary vegetation		8,07
	Basal flooded forest		2.537,19
	Clear Water River		345,28
	Seasonal Savannah		6.063,29
	Floodable savanna		2.247,82
	Transformed Transitional		480,59
	Secondary vegetation		133,62
	<p>This means that the delimitation of wetlands is carried out at a scale that contemplates areas that are overflow or temporary flooding and the scale of analysis is 1:100,000. Covers that do not remain flooded for most of the year, drain easily, and do not allow the necessary conditions to exist for the generation of greenhouse gas emissions associated with decomposition or degradation processes (IPCC, 2006).</p> <p>To verify the characteristics of the forest cover defined as the project area, information was reviewed at a more detailed scale using a 12-meter terrain elevation model. In the model it can be seen that within the area delimited as wetland (according to MADS), there are areas that reach an elevation of 48 meters above areas that are constantly flooded (rivers and swamps) (see annex <i>Annex 8.10 EL_TIGRE_1_DEM_HUMEDALES</i>). Areas that have a higher elevation than flooded areas drain easily and do not have the characteristics of a wetland (according to CLC classification adapted for Colombia). When analyzing the location of the forests that are part of the project area and that overlap with the area delimited as a wetland by the MADS and the IAVH (see <i>Annex 8.11 EL_TIGRE_2_DEM_HUMEDALES_PROY</i>), it is identified that these forests are located on hills and terrain with higher elevation than the areas that remain flooded. Therefore, they are highland forests that can eventually be flooded, but they still meet the criteria to be classified as forest according to the definition of the NREF and are part of the forest monitoring within the framework of the SMByC, thus complying with the requirement of the Proclima methodology.</p> <p>The types of soils that fall within the wetland boundaries proposed by the IAVH and MADS were also reviewed (see <i>Annex 8.12 EL_TIGRE_3_SUELOS_HUMEDALES</i>) and identified as including three types: alluvial mixed deposits, clays with continuous coverage of coarse colluvial material, clays and conglomerates. Alluvial deposits are found in areas that remain waterlogged, but the other two types of soils are drained soils. The forest in the project area is located on drained soils, therefore, they do not have sufficient flooding conditions to be considered wetlands (according to the classification of IDEAM (2017), the CLC methodology adapted for Colombia or the SMByC).</p> <p>Taking into account that the project area is based on the official source of information on forests of Colombia (SMByC), and that the soils and topography confirm that, although they are areas that can be subject to sporadic flooding, they are drained lands whose vegetation and water dynamics meet the characteristics to be classified as forests, being eligible under the principles and requirements of the Proclima methodology.</p> <p>A clear statement on this is provided in section 5.1 of the PD.</p>		
<p>Evaluation 3 <i>Evaluation of the Validation & Verification</i></p>	<p>2. The project adjusted the reference biome and region</p> <p>3. Regarding the wetland classifications of the MADS and IAVH, the project carries out the analysis of the covers and soils, and supports the eligibility of the area under the requirements of the BioCarbon Registry (formerly ProClima). CLOSED.</p>		
<p>Conclusion</p>	<p>NC Resolved</p>		

NC	09	Potential impact on the declaration: High																																										
Description	<p>1. There is no evidence of the geolocation of the agents/drivers of deforestation, as well as the analysis of spatial patterns for their identification.</p> <p>2. There is no evidence of procedures, inputs and/or sources of information for its characterization.</p> <p>3. There is no coherent and consistent driver analysis with the territorial reality, with the cosmogony of the project owners and the influence of the "settlers" (<i>sic</i>) in the area. Adjust activities according to the development of this NC.</p> <p>-In the on-site audit, it was possible to identify that the settlers have a direct influence on livestock issues, as well as the incentives of the territorial entities to include seedlings in the territory through already established programs.</p> <p>4. The location of the areas for the development of activities related to productive improvement and the conservation and recovery of the forest is not identified, likewise, in the audit in the territory, no member of the community, who was interviewed, had knowledge of their location.</p>																																											
Answer 1 Customer Response	<p>1. The spatial analysis of deforestation agents was carried out based on the Conceptual and Methodological Guidelines for the Characterization of Causes and Agents of Deforestation in Colombia (IDEAM, MADS and UN REDD, 2018). Deforestation and post-deforestation land use analyses were used as inputs, as well as field interviews with community members. It was identified that in spatial terms, deforestation activities are mainly located in: areas continuous to areas of agricultural production, near streams and rivers, near housing or in areas deep in the forest. The magnitude of forest loss in the reference area, leakage area, and project area are presented below:</p> <table border="1" data-bbox="453 1111 1334 1547"> <thead> <tr> <th colspan="2">ÁREA PROYECTO EL TIGRE</th> <th colspan="2">ÁREA REFERENCIA</th> <th colspan="2">ÁREA FUGA</th> </tr> </thead> <tbody> <tr> <td>BOSQUE 2008</td> <td>15.014,92</td> <td>BOSQUE 2008</td> <td>129.512,14</td> <td>BOSQUE 2008</td> <td>19.816,43</td> </tr> <tr> <td>BOSQUE 2010</td> <td>14.831,37</td> <td>BOSQUE 2010</td> <td>123.726,64</td> <td>BOSQUE 2010</td> <td>19.728,45</td> </tr> <tr> <td>BOSQUE 2016</td> <td>14.463,30</td> <td>BOSQUE 2016</td> <td>108.116,82</td> <td>BOSQUE 2016</td> <td>18.352,50</td> </tr> <tr> <td>BOSQUE 2018</td> <td>14.169,51</td> <td>BOSQUE 2018</td> <td>91.800,23</td> <td>BOSQUE 2018</td> <td>17.655,28</td> </tr> <tr> <td>BOSQUE 2019</td> <td>14.051,64</td> <td></td> <td></td> <td>BOSQUE 2019</td> <td>17.420,68</td> </tr> <tr> <td>BOSQUE 2020</td> <td>14.006,10</td> <td></td> <td></td> <td>BOSQUE 2020</td> <td>17.160,76</td> </tr> </tbody> </table> <p>The geographical representation of these changes from forest to non-forest, as well as the calculated values of this phenomenon, can be found in section 7.1 of the PD and are also part of the project's reduction estimates (<i>Annex 8.2 Calculations The Base Tigre_Línea and Monitoring 2019-2020_20052021</i>). As part of the analysis, it was also identified that the most relevant post-deforestation uses are the following (see Figures 1 and 2): secondary or transitional vegetation (85%), clean pastures (10%), crops (1%) (<i>Annex 8.1 Matrix of Changes Cover El Tigre CLC; Annex 8.5 CORINE LAND COVER EL TIGRE 2008, Annex 8.6 CORINE LAND COVER EL TIGRE 2018</i>). This information is the basis for understanding the historical background, current dynamics and possible future trends associated with deforestation and was incorporated into the information provided by the community and regional studies associated with deforestation dynamics to define the comprehensive strategy against deforestation within the framework of the El Tigre REDD+ Project.</p> <p>2. As a strategy to obtain primary information on deforestation in the territory, a participatory methodology was implemented, which is described in annexes <i>Annex 8.7 Participatory Workshops Methodology v1</i> and <i>Annex 8.8 Propuesta metodológica fase 2 Proyectos REDD+</i>. This approach involved conducting surveys and workshops with the community that included exercises in social mapping, definition of the problem tree and definition of the solutions tree, among others.</p>		ÁREA PROYECTO EL TIGRE		ÁREA REFERENCIA		ÁREA FUGA		BOSQUE 2008	15.014,92	BOSQUE 2008	129.512,14	BOSQUE 2008	19.816,43	BOSQUE 2010	14.831,37	BOSQUE 2010	123.726,64	BOSQUE 2010	19.728,45	BOSQUE 2016	14.463,30	BOSQUE 2016	108.116,82	BOSQUE 2016	18.352,50	BOSQUE 2018	14.169,51	BOSQUE 2018	91.800,23	BOSQUE 2018	17.655,28	BOSQUE 2019	14.051,64			BOSQUE 2019	17.420,68	BOSQUE 2020	14.006,10			BOSQUE 2020	17.160,76
ÁREA PROYECTO EL TIGRE		ÁREA REFERENCIA		ÁREA FUGA																																								
BOSQUE 2008	15.014,92	BOSQUE 2008	129.512,14	BOSQUE 2008	19.816,43																																							
BOSQUE 2010	14.831,37	BOSQUE 2010	123.726,64	BOSQUE 2010	19.728,45																																							
BOSQUE 2016	14.463,30	BOSQUE 2016	108.116,82	BOSQUE 2016	18.352,50																																							
BOSQUE 2018	14.169,51	BOSQUE 2018	91.800,23	BOSQUE 2018	17.655,28																																							
BOSQUE 2019	14.051,64			BOSQUE 2019	17.420,68																																							
BOSQUE 2020	14.006,10			BOSQUE 2020	17.160,76																																							

Community surveys provide a concrete picture of the problem of deforestation, its causes, motivations, resources invested and potential solutions, as corroborated in *Annex 7.1 El Tigre Surveys*. Problem trees and solution trees (see *Annex 8.3 Taller_El_Tigre_Arbol_Problemas* and *Annex 8.4 Taller_El_Tigre_Arbol_Soluciones*) provide very valuable information regarding the dynamics of deforestation in the territory and all the direct and indirect causes that are involved and perceived by people. Secondary sources of information were the Safeguards Plan (*Annex 3.1 of the Tigre Safeguarding Plan 2013*), the Characterization Sikuni El of the Sikuni People developed by the Ministry of Culture (*Annex 3.8 Characterization of the Sikuni People*), *the Study for the Process of Restitution of Territorial Rights of the El Tigre Reservation carried out by the Land Restitution Unit* (*Annex 6.5 PRELIMINARY STUDY OF THE EL TIGRE RESERVATION – URT*) and the reports of IDEAM through the SMBByC and the Foundation for the Conservation and Sustainable Development of the Amazon (*Annex 9.4 Recent deforestation amazonia 2021_Cátedra R. BOTERO*). This information is part of the files located in the *Workshops – Monitoring* folder (see methodological documents), *Workshop 1* sub-folder, *Agreements*, *Legal Representation*, *El Tigre General Info*, *Maps folder*, *Thematic and Informative Maps subfolders* and *MAPAS_CORINE_LAND_COVER_EL_TIGRE*.

3. As stated in the previous point, the analysis of deforestation was carried out on the basis of primary and secondary information from entities recognized at the national level as reliable. The influence and relationship of the settlers with the members of the community is contemplated in the structuring of the project, in the definition of the boundaries of the project and is part of the basis for defining the comprehensive strategy against deforestation that is developed through REDD+ activities, all of which is described in the respective sections of the PD and in the answers that precede this point. Currently, there are no settlers in the El Tigre reservation, as already clarified in answer 4. Its spatial location is limited to the leakage zone and its relationship with deforestation dynamics is addressed through the delimitation of the leakage area. The intervention model of the project contemplates the need to decouple the participation of community members in deforestation activities promoted by external agents (settlers), offering alternatives for sustenance, work, education and social investment. This model has been developed hand in hand with the community and is based on a principle of theory of change that starts from satisfying the immediate needs that lead to unwanted activities (deforestation) and proposing schemes in the short and medium term that ensure the sustainability of the favorable conditions of the change made (food, food, etc.). income and development expectations).

In the field visits carried out and accompanied by the Governor, leaders, captains and other members of the community of the El Tigre indigenous reservation, all aspects related to the conservation of the forests in the territory were identified, as well as the practices developed in the intervened soils, since this is what determines the characteristics of the relationship of the inhabitants with their environment. It was evidenced that there are internal agreements between the indigenous communities (of a verbal nature) aimed at improving the ecosystems of the territory. An example of this are the actions to strengthen ancestral practices, where they seek to maintain their uses and customs accompanied by a passive natural conservation and recovery Mechanism (described in greater detail in answer 2, associated with the start date of the Project).

The area has seen a decline in the heyday of coca cultivation and an increase in cattle ranching practices, encouraged by oil companies and outside settlers. Peasant communities and armed actors participated in a regional economic development that boomed around marijuana (1975), coca in the 1980s and 1990s, and cattle ranching (to date). However, this behavior has diminished in recent years and the characteristics of soil management by indigenous people in the territory have turned to protection, as well as to a greater exercise of territorial control. In any case, the El Tigre REDD+ project recognizes, within the analysis of causes and agents of deforestation and degradation, the definition of the limits and of REDD+ activities, the direct and indirect relationship of indigenous communities with settlers whose spatial location begins outside the limits of the reserve.

The analysis of the relationship between indigenous people and settlers is best described in section 7.2.2. to clarify the existing relationships and the impact on the aforementioned deforestation processes. Similarly, the information in section 7.2.3 is supplemented. on the productive issue, including livestock.

NC	09	Potential impact on the declaration: High
	<p>4. In accordance with the community structuring exercises of the REDD+ project, through social mapping and the beneficiaries of the project, the potential areas of intervention for productive activities and forest recovery are established.</p> <p>Participatory workshop number two (see Workshop 2 project folder, workshop II minutes dated March 12, 2021 and photographic record), is built by the community identifying the project activities, sustainable profitable alternatives (productive system); social investment (health, education and housing); governance and monitoring; additionally, they prioritize each activity and define on average the number of families that would benefit by linking them to the activities and in the different phases of progress of the REDD+ project. The location of the interventions will be carried out according to the spatial location of the people of the community and the areas that have been recently deforested will also be taken into account as priority places for the implementation of good productive practices.</p> <p>The map in <i>Annex 9.1 MAPA_DEFORESTACIÓN</i> shows the sites that have been intervened in the reference period (2008-2018) and that will be prioritized within the framework of the project for the process of establishing environmentally friendly production systems and restoration processes. <i>Annex 8.6 CORINE_LAND_COVER_EL_TIGRE_2018</i> it is possible to show the land uses of the areas that were deforested in the reference period. <i>Annex 9.3 Taller_El_Tigre_Mapeo</i> you can see the location of the communities in the reservation that are beneficiaries of the project. As criteria for selecting sites for the establishment of new crops or carrying out productive improvements, the following variables are considered: places that currently have productive coverage, places close to the beneficiary populations, characteristics of the productive system, facilities for the management of the productive system, conditions of connectivity with forest areas. Taking these elements into consideration and the interest expressed by the members of the community to participate in productive activities (see <i>Annex 7.1 El Tigre Consolidation Surveys</i>), the specific areas destined for these activities will be defined in the second phase of implementation of the project.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> 1. The The project included the temporal and spatial analysis of the causes and agents of deforestation and forest degradation. CLOSED 2. The The project attaches primary and secondary information for the characterization of the causes and agents of deforestation and forest degradation. CLOSED 3. The project explains the approach of productive alternatives and social investment activities as a strategy to disassociate members of the indigenous community from activities influenced by external agents such as settlers. There is no evidence of support for the aforementioned field visits and their participants, and it is not within the 14 activities described in the PDD if there is any project activity called voluntary forest conservation or a related activity. The issue of incentives for cattle ranching received by the indigenous community from territorial entities (such as the Governor's Office) associated with the control of deforestation/degradation in the project area and leaks is not addressed. PENDING. 4. The zoning for each type of activity is not presented, although the project states that it will be defined in the second phase of implementation of the project. However, it is important to define the project area with the inclusion of all areas for restoration processes, the establishment of sustainable production systems and social investment activities. There is no evidence of analysis and corrective action on the lack of knowledge that community members have about the location of the project's activities. PENDING 	

NC	09	Potential impact on the declaration: High
<p>Answer 2 Customer Response</p>	<p>3. Activities include activities for the conservation and sustainable management of resources, activities that have already been initiated, and are documented in the MR (See MR Version 2). We don't know about the incentives for cattle ranching by territorial entities, and even less so by indigenous people. On the contrary, we see in the 2020-2023 Goal Development Plan concern for extensive livestock farming, and the promotion of sustainable productive practices, which do not encourage the expansion of the agricultural frontier. The development plan promotes conservation practices in indigenous territories such as those being carried out in the REDD+ project. Similarly, the Municipal Development Plan promotes the transformation of the extensive livestock landscape towards a more sustainable one, and a low-carbon development (See <i>Meta Development Plan and Municipal Development Plan of Puerto Gaitán in the Workshops – Monitoring Folder, Monitoring Evidence subfolder</i>).</p> <p>4. As mentioned in the initial response, and explained in section 8.1 of the PD, areas of intervention will be prioritized based on a number of criteria including places that are currently Have Coverage Productive (see Annex 8.6 <i>CORINE_LAND_COVER_EL_TIGRE_2018</i>, the so-called mosaic covers of crops, pastures and natural spaces), places close to the beneficiary populations (location identified in the social mapping exercises), spaces with characteristics that facilitate the development of each particular productive system, logistical facilities for the management of the productive system and connectivity conditions with forest areas. Likewise, it is considered that the areas that have been deforested in the last few years may be prioritized for analysis as possible areas of intervention, following the aforementioned criteria. The map in Annex 9.1 <i>MAPA_DEFORESTACIÓN</i> shows the location of the areas that have been deforested in the last 10 years, which will also be prioritized to intervene with sustainable production systems. Taking into account the eligibility criteria of the project area defined by Proclima, the areas where productive systems are established or that are potentially subject to passive restoration, are not part of the project area.</p> <p>The proposed location of the intervention areas responds to needs, to the location of the already degraded areas and to the gradual participation that families are having in the different activities, when it comes to productive activities. Likewise, the zoning of the forest to be conserved corresponds to the eligible project area.</p>	
<p>Evaluation 2 Evaluation of the validation and verification team</p>	<p>PENDING:</p> <p>3. The project does not support the assertion in response 1 that field visits were carried out and accompanied by the Governor, leaders, captains and other members of the community of the El Tigre indigenous reservation...</p> <p>Regarding the incentives for livestock, it was a finding that was evidenced in the on-site audit and that the project must clarify and analyze the implications from the local context to the activities proposed for the project.</p> <p>4. The project presents the criteria that will be taken into account for the selection of the areas in which the restoration, productive and social investment activities will be implemented, however, it is not spatialized and that will be done in a second phase of implementation of the project. This NC is associated with the differentiation between the project area and the eligible area of NC 05.</p> <p>It is reiterated that there is no evidence of corrective action on the ignorance of the owner of the initiative about the location of the project activities.</p>	
<p>Answer 3 Customer Response</p>	<p>3. Through participatory workshops conducted and accompanied by the Governor, leaders, captains and other community members, mitigation actions and those needed to stop deforestation were identified and recorded. In the annexes <i>Taller_2_Tigre_Consolidado_Cartelera_Prioritization.pdf</i> and <i>Taller_2_Tigre_Acta.pdf</i>, located in the Workshop 2 subfolder of the Workshops – Monitoring folder, it can be observed that the community identifies the need to better manage livestock as part of profitable productive activities and as part of the strategy of actions to mitigate and control deforestation. On pages 1 and 3 of the <i>Consolidado_Cartelera</i> and in the Minutes (paragraphs 4.b and 4.d) they can be corroborated. On the attendance list of this workshop (<i>Taller_2_Tigre_Asistencia.pdf</i>) you can verify the participation of the Governor, captains and community leaders.</p>	

NC	09	Potential impact on the declaration: High
	<p>This strategy is contemplated in REDD+ Activity # 2 (A-2), which includes the development of an environmentally sustainable livestock model accompanied by reforestation actions.</p> <p>Regarding internal forest conservation agreements, in the surveys carried out to community members (annex Surveys and Tree problems El Tigre-Meta.xlsx, located in Workshop 1 subfolder, of the Workshops and Monitoring folder), of a total of 85 responses related to the question What rules or regulations exist for the use and exploitation of the forest? 76% of those surveyed recognize the existence of a Management Plan, Conservation Areas or the rule of only extracting resources from the forest for self-consumption. Taking into account that the voluntary forest conservation agreements are verbal and have been defined in the community meetings, and were mentioned during the participatory workshops for the structuring of the REDD+ Project, the results of the survey with evidence of the existence of conservation actions and regulated use of the forest.</p> <p>4. The location of sustainable production activities, prioritized social investment and governance will be carried out in accordance with the criteria described in the previous answers and is confirmed by what was described by the members of the community during workshop 4 (annex Social Mapping Areas of Intervention and Potential Investment.pdf, located in subfolder Taller_Ratificación, in the Taller_4_ratificación_consentimiento folder).</p>	
<p>Evaluation 3 <i>Evaluation of the validation and verification team</i></p>	<p>3. The project presents the supports of the visits made for the development of the workshops. The project outlines its objectives of promoting sustainable livestock farming as part of its activities, however, the issue of livestock incentives is not explicitly addressed.</p> <p>4. The only support for the spatialization of sustainable production activities, prioritized social investment and governance is social mapping.</p>	
<p>Conclusion</p>	<p>NC Resolved</p>	

NC	10	Potential impact on the return: Medium
<p>Description</p>	<p>1. Safeguard No. 4. Forest governance: The description of compliance is incomplete in the DoP.</p> <p>2. Safeguard No. 7. Although there is no elaborate life plan for the reservation, there is a plan to safeguard the Sikuani of the eastern plains of Colombia that includes the El Tigre Reservation https://www.mininterior.gov.co/sites/default/files/p.s_sikuani_onic.pdf, which is not mentioned, nor does it show the articulation of this plan within the project, thus failing the principles of transparency and total coverage.</p> <p>3. Safeguard No. 8 Benefit-sharing scheme: the Emission Reduction Development and Commercialization Agreement and the "REDD+ Project El Tigre_19042021" file describing the distribution and investments are presented. These are attached in the folders of most safeguards, except in folder 8 where it is relevant to the issue of distribution of benefits, likewise the document Marketing Agreement EL TIGRE_ VICHADA, is unsigned in this folder.</p> <p>-There is no evidence of the mechanism for the administration of the resource in which the collective right is safeguarded and the capacity and administrative and financial experience for the execution of the resources is demonstrated, as has already been defined in pre-existing administrative acts (e.g. Dec. 2719 of 2014)</p> <p>In the on-site audit, the captains stated that they lacked legal and financial advice and that they still do not have clarity on the distribution of benefits and their administration.</p> <p>-According to the relevance of the powers granted to the legal representative of the reservation, the approval of all the captains of the benefit distribution plan is not identified in the attached documentation.</p> <p>4. Safeguard No. 9. Not all legal documents or updated documents (CTLs) of the collective property are filed.</p> <p>Safeguard Nos. 11 and 12. There is no evidence of the analysis of the negative impacts (if applicable) on biodiversity derived from the project activities. And</p>	

	<p>likewise the measures to mitigate them and comply with the conservation of forests, biodiversity and ecosystem services.</p> <p>6. Safeguard No. 13: Description of the evidence for the safeguard is incomplete in the matrix.</p> <ul style="list-style-type: none"> - The indigenous community's land and environmental planning instruments, programs, plans, etc., are not identified. -In the attached documentation and interviews, there is no evidence of the socialization of the project to territorial entities, such as the Mayor's Office, the Government and the Autonomous Corporation, thus failing to comply with the safeguard and the principle of transparency and total coverage. <p>7. Safeguard 14: Explanation of the "non-applicability" of the safeguard in the draft is not necessary.</p> <p>8. Safeguard No. 15: Evidence on forest control and surveillance activities (tours, programming, etc.) implemented during the monitoring period is not presented.</p> <p>9. The file Taller_2_Tigre_Acta.pdf is not readable on the last page</p> <p>10. The "Workshops – Monitoring" folder presents documents with names of other projects.</p>
<p>Answer 1 Customer Response</p>	<p>1. Forest governance, and the entire territory itself, lies in the forms of self-government and management of the El Tigre Indigenous Reserve, which has been explained in the response to observation #1. Coexistence with the territory and its forests is an intrinsic part of the traditional ethnic forms that characterize the community. Therefore, the forms of territorial administration, described in section 7 of the PDD, apply to the entire reservation, including its forested areas. The compliance box in table 14 of the PD has been completed a little more for clarity.</p> <p>2. The Safeguard Plan has been considered in the structuring of the Project, especially in the identification of the self-government scheme, the historical context of the pressures and use of natural resources in the territory and the definition of activities to curb deforestation and meet the needs of the communities, as demonstrated in the previous questions related to the aforementioned topics. This plan establishes that each reservation must have its own Life Plan, which is why the community of the El Tigre IR has assigned the highest priority to the development of its life plan, as part of the activities to be financed with the resources of the REDD+ project.</p> <p>3. The <i>El Tigre REDD+ Project Administration Mechanism</i> Document is part of the evidence of compliance with Safeguard No.8, as can be evidenced in the aforementioned file folder. The <i>EL TIGRE_ VICHADA Marketing Agreement document has been verified and included, which contains the signature of the companies Carbo Sostenible and Terra Commodities, which were not included in the document initially included in the folder in question.</i></p> <p>The community of El Tigre is a beneficiary of the allocation of resources from the General System of Participations, therefore, it is a demonstration that it complies with the requirements established by law to be recipients of these resources. In addition, within the framework of the REDD+ Project, an initial accompaniment by the companies Carbo Sostenible and Terra Commodities is planned for the reception and channeling of the resources derived from the project and clear rules have also been defined for the execution of the resources that are defined in the <i>El Tigre REDD+ Project Administration Scheme</i>. As mentioned above, the project was approved from the beginning by the authorities of the reservation and before starting the process of verification of the project, a community assembly was held in which they again approved the work scheme, including the distribution of benefits, this being the highest decision-making instance at the level of the El Tigre reservation. In this way, the structuring and implementation of the project is safeguarding and recognizing the self-governing structure and the autonomy of the community to make decisions in a free and informed manner. Decisions at the community level are based on democratic processes, where decisions that contain a majority of the votes of community members are those that are made in favor of the entire community. In the minutes of the April 2021 meeting, as well as in the 2020 Memorandum of Intent and 2021 Marketing Agreement (see responses and Annexes to responses 2, 3, 4 and 8 of this document) can corroborate</p>

NC	10	Potential impact on the return: Medium
	<p>the community's decision to implement the REDD+ project, as presented in the verification process.</p> <p>Within the REDD+ A-2, A-13, A-14 and Safeguard 5 activities, education and capacity building initiatives are contemplated in the technical, legal and administrative part of those involved in the project for adequate implementation and to achieve the sustainability of the results over time and once the project ends.</p> <p>According to the workshops held with the participating captains and leaders, the benefit-sharing mechanism was defined (see <i>Annex 10.1 Taller_2_Tigre_Consolidado_Cartelera_Prioritization</i>). As agreed, the broad lines of intervention have been identified, as is typically done in REDD+ projects, and annual investment plans will be established that must be previously tested by local government bodies, in order to make specific investments and to be able to generate the corresponding disbursements (see <i>El Tigre REDD+ Project Administration Scheme</i>, in <i>PDD folder</i>). The signature of all captains is not required for the execution of all activities; That is why a specific annual investment plan will be generated, which will be reported approximately every 6 months. It is expected that local implementation capacity will be strengthened gradually. Table 14 of the PD is supplemented</p> <p>4. As described in response 4.2, the certificate provided effectively corresponds to the official and current information of the El Tigre Reservation property. However, a new, more legible copy is provided, providing the location of the information required in the audit process. In any case, it is essentially the resolutions that grant the rights to the territory and the goods and services derived from it, such as carbon reduction certificates. This information is added in Table 14 of the PDD.</p> <p>5. The central objective of the project is to protect forests and biodiversity. The activities that will be carried out to implement the project are aimed at conserving the forests of the project area. Agroforestry productive activities will be carried out in deforested areas outside the project area. Within the project's activities, the development of productive activities (REDD+ Activity #3) contemplates the adoption of management measures in these productive systems that allow biodiversity to be conserved. Likewise, within the framework of compliance with safeguards 11 and 12, the project seeks the conservation of forests and associated biodiversity and is expected to improve the conservation of ecosystem resources. None of the Project's interventions have contemplated actions that could have a negative impact on biodiversity. In its planning and execution, the entire project is focused on the conservation of the territory and aimed at improving the quality and quantity of the environmental services provided through management practices that have already been shown to favor biodiversity indicators and productive indices of the areas subject to intervention. Therefore, taking into account the nature of the REDD+ activities, the technical guidance and criteria for the development of the activities, which are described in the <i>El Tigre REDD+ Project Management Mechanism document</i>, it is strong evidence that the Project does not have negative impacts on biodiversity. The respective clarification was made in Table 14.</p> <p>6. In relation to compliance with safeguard 13, as stated in the Proclima methodology, the forms of territorial planning of ethnic groups and local communities are recognized so that their permanence over time can be supported. The project is based on the current governance structure of the territory, but the activities to be developed by the project include the development of a land use plan. The information on compliance with Safeguard No. 13 in the monitoring matrix was reviewed and updated, relating the use of the indigenous community's land and environmental planning instruments, programs and applicable plans.</p> <p>Regarding the socialization of the project with the territorial entities, we found that this is not a requirement of the Methodology or the Standard, or of Resolution 1447 of 2018. We are developing this project based on the forms of self-government typical of indigenous reservations, where there are also titled territories</p> <p>The information on compliance with Safeguard No. 13 in the monitoring matrix was reviewed and updated, relating the use of the indigenous community's land and environmental planning instruments, programs and applicable plans.</p>	

NC	10	Potential impact on the return: Medium
	<p>7. The REDD+ Project is not a sectoral initiative, therefore, it does not apply the Sectoral Planning Safeguard. This has been manifested in the PD and in the respective monitoring matrix.</p> <p>8. On Safeguard 15, the project will be building capacities to improve forest monitoring and surveillance, which will also be complemented by social control. As part of the monitoring and control activities, the carrying out of routes has not been defined, and therefore, there is no scheduling either. The monitoring carried out during the first period of implementation has been carried out with the support of the community directly and with the help of remote sensing to estimate the areas of change or pressure on the forests. Safeguarding Activity No. 15: Evidence on forest control and surveillance activities (tours, programming, etc.) implemented during the monitoring period is not presented. As part of the development of activity #14, the Project has contemplated the constitution and consolidation of the Group of Forest Ranger Families or the Indigenous Guard, as well as strengthening the mechanisms and tools for territorial control. The PD clarifies the project's activities to support strengthening in this area and help prevent leakage. Therefore, evidence of these activities will be presented in a subsequent monitoring period.</p> <p>9. The document Taller_2_Tigre_Acta.pdf has been updated and the content of the document can be clearly seen.</p> <p>10. Documents that had some inconsistency regarding the name and content they presented were corrected, specifically, those located in the "Workshops – Monitoring" folder.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> 1. Herself It has completed compliance with safeguard No.4. CLOSED. 2. Herself evidences the articulation of the Sikuani plan within the project. CLOSED. 3. Herself They attach the missing documents as support for compliance with safeguard No. 8. The project attaches the administration Mechanism that clarifies the mechanism for the management of economic resources. In view of the lack of legal and economic advice provided by the indigenous community, activities 2, 3 and 14 do not provide evidence of analysis and corrective action on strengthening legal, administrative and financial capacities. According to the evaluation of finding 3, the minutes of the assembly of 04/24/2021 do not have the representation of all the communities and, therefore, there is no evidence of support for the approval of the project or the benefit distribution plan by the 23 captains, additionally it is not defined which of the parties will contribute the percentage established for the development of the activities proposed for the project. 	<p style="text-align: right;">PENDING</p> <ol style="list-style-type: none"> 4. The draft attaches all the legal documents of the collective property as part of the fulfillment of safeguard No. 9. CLOSED 5. The Project activities do not have a negative impact on biodiversity. CLOSED 6. Compliance with safeguard No. 13 is based on the plans, programmes and instruments of territorial planning specific to the indigenous reservation. Therefore, for its analysis, it must take into account the territorial dynamics and the articulation

NC	10	Potential impact on the return: Medium
	<p>of the project with the objectives of planning on a larger scale in the context of the principle of total coverage.</p> <p style="text-align: right;">PENDING</p> <p>7. There is no evidence of the project's interpretation of the definition of sectoral planning as a safeguard.</p> <p style="text-align: right;">PENDING</p> <p>8. In order to comply with safeguard no. 15 during the monitoring period, the project clarifies that forest surveillance was carried out remotely and with the support of the community. Subsequently, the project will present the evidence of implementation of activity 14 related to the strengthening of the indigenous guard and forest ranger families. CLOSED.</p> <p>9. The readable document can be found in the Safeguards folder. CLOSED.</p> <p>10. Inconsistencies in the workshop folder documents are adjusted. CLOSED.</p>	
<p>Answer 2 <i>Customer Response</i></p>	<p>3. Training activities have been added in legal, accounting, and administrative management (See PDD Version 3, MR Version 2). Regarding legal representation, please refer to the response to NC03, which clarifies that decisions in the community, and especially in the assembly, are made in a democratic manner. This means that the decision that the majority of leaders support is the one that is implemented for safeguarding. Decisions are not made with 100% approval, as it would be unfeasible to have this criterion to approve decisions at the level of the reservation. A clear example of this mechanism can be seen in the election of the governor and the other positions of the Indigenous Council, which is done in an assembly that is held every year and the results that are observed by democratic means are firm, even so, absenteeism is presented, being recognized by the Ministry of the Interior and the departmental and municipal authorities. This is how the self-governing structure of this community works, and this is recognized by the national government.</p> <p>In any case, the call to the assembly was made to all the leaders (see file <i>Carta taller REDD+ El Tigre Asamblea Approval</i>, in the subfolder <i>Evidences Calls</i>, folder <i>Workshops – Monitoring</i>), but absenteeism is something that occurs in the meetings of these communities and they do not invalidate the decisions that are made in this meeting space. An example of this can be seen in the last assembly for the election of the Indigenous Council held in December 2020 (see file <i>ACT OF POSSESSION EL TIGRE FOR MINISTRY-2021</i>, in folder <i>Documents Legal Rep. Resguardo</i>).</p> <p>Regarding the percentages to develop the activities of the project, we clarify that the distribution of profits is generated after generating the investments in the territories and with the communities. After investing a first 40% in the community and territory, and in carbon development, an additional 30% is invested in the indigenous territory and community, which leaves less than 30% for the investor in the net accounts.</p> <p>6. The Management Plan, as indicated in Table 14 of the PD, must be developed within the framework of the Sikuani Safeguard Plan. The reserves are a particular form of territorial planning recognized by law, and have the autonomy for their planning, as confirmed by Decreto_Ley 4633 of 2011, and is included in the Safeguard Plan filed and endorsed by the Ministry of the Interior.</p> <p>7. Compliance with safeguard 14 has been completed in the PDD, indicating how the project is properly inserted into the Municipal and Departmental Development Plans, in the different sectors.</p>	
<p>Evaluation 2 <i>Evaluation of the validation and verification team</i></p>	<p>3. The Project includes activity No. 3 on legal, administrative and financial capacity building, which will be implemented from the fourth year onwards.</p> <p style="text-align: right;">CLOSED</p> <p>Approval of the profit sharing plan by all captains is subject to CN 03 resolution.</p>	

NC	10	Potential impact on the return: Medium
	<p>There is no evidence in the minutes of the meeting, attached to the project folders, of the socialization of the distribution of benefits found in the document called "<i>REDD+ Project El Tigre_19042021.pdf</i>".</p> <p>Regarding the clarification "<i>After investing a first 40% in the community and territory, and in carbon development, an additional 30% is invested in the territory and indigenous community, which leaves less than 30% for the investor in the net accounts</i>", is not consistent with what is described in the document called "<i>REDD+ Project El Tigre_19042021.pdf</i>" where the Owner of the initiative, i.e. the Resguardo, undertakes to assume the costs of the certification of the project (20%), the resources to make it viable (20%) and additionally must invest 100% of its part of the profit in the proposed activities (30%), likewise, that the developer Alianza Carbo-Terra recovers the entire initial investment and will obtain a net profit (30%) from the sale of bonds for the implementation of the project activities.</p>	<p>PENDING</p> <p>6. The project supports the consolidation of land and environmental planning instruments. CLOSED.</p> <p>7. The project is reviewed to ensure that it complies with safeguard No.14. CLOSED.</p>
<p>Answer 3 Customer Response</p>	<p>3. In order to ratify that the distribution of the benefits of the REDD+ project was defined with the free, prior and informed consent of the indigenous communities of the El Tigre Indigenous Reserve, as well as to provide evidence that guarantees that the members of the communities are in full agreement and conformity with the percentages recorded in the trade agreements, During the month of September 2021, a participatory workshop was held to transparently present the economic terms that have been defined for the development of the project and continue with its implementation.</p> <p>The workshop was attended by 178 people, including all the captains and members of all the communities that are present in the Resguardo (See archives of the Minutes of Approval of the <i>El Tigre REDD+ Trade Agreement.pdf</i> and <i>the El Tigre Reservation Attendance List</i>, located in the <i>Workshop 4-Ratificación_Consentimiento</i> subfolder, of the <i>Workshops-Monitoring</i> folder).</p> <p>At each workshop, the distribution of the benefits associated with the sale of the project's carbon certificates was presented. It was emphasized that of the total sale achieved, 40% is destined to cover the costs of the investment in the territory and the community activities necessary to develop the REDD+ project, and the remaining 60% is divided into two equal parts to be distributed among the communities and the project developers. as set out in trade agreements. Subsequently, in each verification period, once the initial investment costs are paid, the distribution of resources is made 50/50. The participants confirmed their willingness to continue with the implementation of the project under these terms and expressed their commitment to the development of the activities that have been jointly defined. The potential flows associated with the income were also described, and the communities ratified the percentage they will allocate to implement the activities of each of the project's components, namely, production systems, governance, social investment and monitoring. The families participating in the activities of each of the components were also formalized and a social mapping exercise was carried out to confirm the priority investments of the project (see files <i>Minutes of approval of the REDD+EL TIGRE trade agreement.pdf</i>, <i>Social cartography areas of intervention and potential investment.pdf</i>; <i>Attendance list Resguardo EL TIGRE.pdf</i>; <i>Schedule- REDD+El Tigre.pdf</i>).</p>	

NC	10	Potential impact on the return: Medium
	<p>Finally, the representatives of the Coordinating Committee, the Technical Committee, the Secretariat and the Committee of Petitions, Complaints and Claims, as well as the coordinators of each component of the Project were formalized (see file <i>Technical Committee-Leader by REDD activity .pdf</i>).</p>	
<p>Evaluation 3 <i>Evaluation of the validation and verification team</i></p>	<p>3. The project presents a certificate of approval of the commercial agreement and distribution of benefits signed by the community, however, it is not evidenced in said minutes that the community is fully informed about the detail of the system of distribution of benefits, investments, costs and profits for each party.</p> <p>The percentages of the following statement are not found in the trade agreement: ..."It was emphasized that of the total sale achieved, 40% is destined to cover the costs of the investment in the territory and the community activities necessary to develop the REDD+ project, and the remaining 60% is divided into two equal parts to be distributed among the communities and the project developers. as set out in trade agreements"...</p> <p style="text-align: right;">UNRESOLVED</p>	
<p>Answer 4 <i>Customer Response</i></p>	<p>The ratification of the commercial agreement made within the framework of the general assembly (workshop 4) makes it possible to demonstrate that the community knows and approves the commercial arrangement agreed with the developers of the project. From the beginning of the construction of the project, community members have been aware of the commercial arrangement and the distribution of benefits. The community has also defined the allocation of resources that correspond to each of the components of the project (productive systems, social investment, governance and monitoring, and biodiversity). This is evidenced by the signing of the agreements by the representatives and in the reports of workshops 1 to 4. It is important to note that the leaders and the Cabildo Gobernador are in charge of representing the members of the entire community. The supports where the explicit acceptance of the agreements established between the El Tigre Reservation and Carbo-Terra is manifested are robust and legally binding evidence that the community of El Tigre approves the development and conditions of the REDD+ Project.</p> <p>As an exercise to demonstrate community approval of the terms and conditions of the REDD+ Project, a general assembly was held in September 2021 with the aMR of ratifying the trade agreement. The participants confirmed their willingness to continue with the implementation of the project under the terms that have been defined during the other workshops, while at the same time teams and workplaces were defined for the next interventions. All the representatives of the community who attended expressed their commitment to the development of the activities and the distribution of the resources that have been jointly defined (see archives of the Minutes of Approval of the <i>REDD+EL TIGRE Trade Agreement.pdf</i> and the <i>Attendance List of the El Tigre Reserve</i>, located in the subfolder <i>Workshop 4-Ratificación Consentimiento</i>, of the <i>Workshops-Monitoring</i> folder; archive <i>Social mapping areas of intervention and potential investment.pdf</i>; file <i>Schedule-REDD+El Tigre.pdf</i>, file <i>Technical Committee- Leader by REDD activity.pdf</i>).</p> <p>Regarding the text of the trade agreement, the conditions for benefit-sharing between the indigenous community and the project developers are described in section 4 and 5 of the commercial agreement (see file <i>Development and Marketing Agreement El Tigre Signed SIGNED.pdf</i>, located in folder <i>Agreements, Legal Representation, General Info. El Tigre</i>, subfolder <i>Carbon Agreements</i>).</p>	
<p>Evaluation 4 <i>Evaluation of the validation and verification team</i></p>	<p>The minutes of approval of the trade agreement only state the following:</p> <ul style="list-style-type: none"> - 50-50 Distribution - Allocation of resources to investment area: 40% for productive profitable alternatives, 20% for governance, 10% for monitoring and 30% for social infrastructure. <p>The trade agreement states the following:</p> <ul style="list-style-type: none"> - The costs to be financed by Carbo-Terra (number 4) - Distribution of benefits (paragraph 5) <p>The trade agreement describes the costs, but does not specify the percentages of resource allocation to investment areas or where they come from. The foregoing is important as part of compliance with the safeguards interpreted by Colombia:</p> <ul style="list-style-type: none"> - C8. Profit Sharing: 	

NC	10	Potential impact on the return: Medium
	<p><i>"The fair and equitable sharing and distribution of benefits is guaranteed" "the type of benefits generated must be understood and identified"</i></p> <p><i>"If a REDD+ project is going to generate investments in the territories, it is very important to publicize what they are and to make it clear who is going to benefit from them directly and indirectly"</i></p> <p><i>"If necessary, rules or mechanisms should be created to distribute them fairly and equitably among the actors involved. Equitable distribution will also depend on the roles and commitments of each of the actors involved."</i></p>	
Conclusion	NC RESOLVED	

NC	11	Potential impact on the declaration: High
Description	<p>The determination of uncertainty is not described.</p> <p>The assessment of the accuracy of the cartography is not identified in the documentation.</p> <p>The procedure for calculating uncertainty for both activity data and emission factors is not described.</p>	
Answer 1 Customer Response	<p>The uncertainty of the project's reduction estimates is related to activity data and emission factors. The Proclima methodology stipulates that for the NREF values that are used, it is not necessary to perform the uncertainty estimation. The data of the activity of the REDD+ El Tigre project (deforestation and forest degradation) were calculated using information from the SMByC, following the methodological approach described in the Digital Image Processing Protocol for the Quantification of Deforestation in Colombia V.2 of the IDEAM (Galindo <i>et al</i> 2014). In the same way, emission factors (carbon content per reservoir) were taken from this study. For the El Tigre Project, the uncertainty values reported directly by IDEAM in the NREF document were used, which correspond to 9% activity data, aboveground biomass at 2.1% and soil organic carbon at 2% (Minambiente and IDEAM, 2019). Using the equation for the combination of the uncertainties of various emission sources proposed by the IPCC (2006), the uncertainty of the emission factor was calculated. Using the equation for combining uncertainties of a single emission source, also proposed by the IPCC (2006), the approximate error of the Project reductions was calculated.</p> <p>A) Reference equation for combining uncertainties from various emission sources;</p> $t = \frac{\sqrt{(A \times a)^2 + (B \times b)^2 + (C \times c)^2}}{T}$ <p>Where t: Total uncertainty; T: Total associated greenhouse gas emissions. A=Category A emissions, a=uncertainty of Category A emissions, B=Category B emissions, b=uncertainty of Category B emissions, ... N=Category N emissions, n=uncertainty of Category N emissions</p> <p>a) <i>Emission Factor Uncertainty:</i></p> <p>Biomass Amazon area: = 444.8 tCO2/ha/year Amazon soil organic carbon: 14 tCO2/ha/year Uncertainty Emission factor = Root((444.8 tCO2/ha/year * 2.1%)+(14 tCO2/ha/year) Uncertainty emission factor = 2.04%</p> <p>b) <i>Uncertainty of the activity data:</i></p>	

NC	11	Potential impact on the declaration: High
	<p>Activity data: 9%</p> <p>B) Reference equation for combining uncertainties of an emission source;</p> $U_{total} = \sqrt{U_1^2 + U_2^2 + \dots + U_n^2}$ <p>Where Total U: Total uncertainty; U1 = percentage of uncertainty at each of the sources of uncertainty.</p> <p>(c) <i>Uncertainty of project reductions:</i> Uncertainty of Project Estimates = $\text{Root}((2.04)^2 + (9)^2 \text{ Uncertainty of Project Estimates} = 9.3\%$</p> <p>This procedure was included in the PD and in the monitoring report, in the final uncertainty estimation section.</p>	
Evaluation 1 Evaluation of the Validation and Verification Team	The project has included a description of the uncertainty calculation that is consistent with what was reported in the NREF. However, this calculation may vary depending on the final resolution of finding 6 related to the identification of the biome.	PENDING
Answer 2	See response to NC06	
Evaluation 2	Subject to the final resolution of CN 06 related to the identification of the biome.	PENDING
Answer 3	The calculation has been revised to reflect the location of the R.I. The Tiger in the Orinoquia Biome. The new version of the calculation table, as well as the PDD and IM, is attached.	
Evaluation 3	The uncertainty was calculated according to the identification of the NREF biome. CLOSED	
Conclusion	NC Resolved	

NC	12	Potential impact on the return: Medium
Description	<p>1. The coherence of the additionality analysis and the baseline is not evident. The PD indicates that the version for analysis is 2.1, however, this is not the updated version.</p> <p>2. The following are found in the analysis steps: Step 0: Regarding the statement: "Although the initial letter of intent is signed in mid-2018, the start date is established as of January 2019 taking into account the exercise of greater control of deforestation that is evidenced from that date.", the exact date must be supported by information that evidences the start of some specific project activity in the territory for the reduction of GHG emissions and be consistent in all documentation.</p>	

NC	12	Potential impact on the return: Medium
	<p>Step 1: There is no evidence of support for secondary information used to assess historical land uses and their trends.</p> <p>Step 2a: there is no evidence of support for the barriers identified according to number 9 of the ProClima methodology.</p>	
<p>Answer 1 Customer Response</p>	<p>The reference version of the Proclima methodology, which corresponds to v.2.2, was verified and adjusted in the PDD to address the baseline identification exercise.</p> <p>Additionality consists of demonstrating that the GHG emission reductions resulting from the implementation of the REDD+ Project generate a net benefit to the atmosphere in terms of reducing the concentration of GHGs that would have existed in the atmosphere in the absence of the project. The criteria used to identify the baseline of the El Tigre Project are based on observed changes in carbon stocks within the project boundaries, identifying the most likely land use at the start of the project.</p> <p>2. Regarding step 0, the description of the start date of the REDD+ Project was expanded and it is shown that the beginning of the implementation of the Project is marked by direct forest conservation actions carried out by the communities of the reservation since 2019, as supported in the response to observation #2, The start date results from the evidence of impact on the reduction of deforestation, which is really evident moving from the deforestation data of 2018 to those of 2019, that is why January 1, 2019 is taken as the start date. That is not to say that the community began to behave differently some time ago, since it expressed interest in changing land use practices with economic compensation in mind, as evidenced above. However, the Project began on January 1, 2019, since from this moment on, the change in behavior is materially evident, although the trend may have started earlier. As explained above, in REDD+ projects there is no activity that generates a specific response that can be directly linked to the result of reducing deforestation. The results of reducing deforestation are the result of a combination of factors, which ultimately obey the will of the community that inhabits the territory not to generate deforestation processes.</p> <p>To develop Step 1 of the process of identifying the baseline of the El Tigre Project, and as described in answer #8, primary information related to land use and deforestation dynamics in the territory was obtained, using a participatory methodology whose description is in annexes <i>Annex 8.7 Participatory Workshops Methodology v1</i> and <i>Annex 8.8 Propuesta metodológica fase 2 Proyectos REDD+</i>. The development of this methodology involved conducting surveys and workshops with the community where social mapping exercises, problem tree definition, and solution tree definition, among others, were applied. The community surveys provided a concrete overview of the problem of deforestation, the causes, motivations, resources invested and potential solutions, as corroborated in <i>Annex 7.1 El Tigre Surveys</i>. The problem trees and solution trees (see <i>Annex 8.3 Taller El Tigre Arbol Problemas</i> and <i>Annex 8.4 Taller El Tigre Arbol Soluciones</i>) provide very valuable information regarding the dynamics of deforestation in the territory and all the direct and indirect causes that are perceived by people. Secondary sources of information were the Safeguards Plan (<i>Annex 3.1 of the Tigre Safeguarding Plan 2013</i>), <i>the Characterization Sikuani El of the Sikuani People developed by the Ministry of Culture</i> (<i>Annex 3.8 Characterization of the Sikuani People</i>), <i>the Study for the Process of Restitution of Territorial Rights of the El Tigre Reservation carried out by the Land Restitution Unit</i> (<i>Annex 6.5 PRELIMINARY STUDY OF RESGUARDO EL TIGRE – URT</i>) and the reports of IDEAM through the SMByC and the Foundation for the Conservation and Sustainable Development of the Amazon (<i>Annex 9.4 Recent deforestation amazonia_2021_Cátedra R. BOTERO</i>). This information is part of the files located in the <i>Workshops – Monitoring</i> folder (see methodological documents), <i>Workshop 1</i> sub-folder, <i>Agreements</i>, <i>Legal Representation</i>, <i>El Tigre General Info</i>, <i>Maps folder</i>, <i>Thematic and Informative Maps subfolders</i> and <i>MAPAS_CORINE_LAND_COVER_EL_TIGRE</i>.</p> <p>The simple financial analysis of the El Tigre Project (see annex <i>12.1 ELTIGRE financial analysis v1</i>) is attached, to support the analysis of the investment barriers required to demonstrate additionality. The results of the community surveys are also provided, indicating the little or no receipt of investment resources to develop REDD+ activities (<i>Annex 7.1 El Tigre Consolidation Surveys</i>). This survey is also part of the evidence of the institutional barriers described in the PDD, where government absenteeism makes it impossible to implement the laws that protect Colombian forests at the local level. The National Development Plan (<i>Annex 12.2 of the National Development Plan 2014-2018 Volume 2 internet</i>), which is part of the documents in the folder <i>Agreements, Legal Representation, General Info. El Tigre</i>, also</p> <p>It is an example of the productive approach implemented by the national government in the jurisdiction</p>	

NC	12	Potential impact on the return: Medium
	<p>It is possible to corroborate the limited participation of indigenous peoples in regional productive development. The results of workshop 1 carried out with the communities (<i>Annex 8.3 Taller_El Tigre Arbol Problemas</i>), which identify the absence of government support for the development of the activities of the reservation, are also provided as evidence. As part of the evidence of social barriers, the results of workshop 1 are also evidence of the relationship of indigenous people with settlers, and their relationship with historical trends in deforestation. These primary information sources were combined with documents from studies carried out in the El Tigre Reservation and others that address deforestation in this region (<i>Annex 3.1 Tigre Safeguard Plan Sikuaní_El 2013; Annex 3.8 Characterization of the Sikuaní people; Annex 6.5 PRELIMINARY STUDY RESGUARDO EL TIGRE - URT; Annex 9.4 Recent deforestation amazonia_2021_Cátedra R. BOTERO</i>). This evidence is the basis for assessing compliance with the requirements defined in the Proclima methodology in section 9, Step 2a. This information has been included in the PDD, in the section on identifying barriers.</p>	
Evaluation 1 Evaluation of the Validation and Verification Team	<ol style="list-style-type: none"> Adjusted the version of the methodology. CLOSED. Step 0. Pending the closure of CN 02 about the start date. <p>Step 1: The project presents the secondary information used to assess historical land uses and their trends. CLOSED.</p> <p>Step 2: The support of the identified barriers is presented. CLOSED.</p>	PENDING.
Answer 2	2. View responses to NC02	
Evaluation 2	Subject to the final resolution of CN 02 related to the start date.	PENDING
Answer 3	Adjusted the additionality section in the PD to reflect the change in the start date.	
Evaluation 3	The project proponent modifies the start date	CLOSED
Conclusion	NC Resolved	

NC	13	Potential impact on the return: Medium
Description	<ol style="list-style-type: none"> In activity No. 12 of the project, activities with the CDA are mentioned, however, this Regional Corporation does not have jurisdiction in the project area. In the institutional meetings held during the audit in the territory, there was no evidence of the preliminary management of the project or its articulation with the departmental and municipal development plans, thus failing the principle of transparency and total coverage. <p>-After the on-site audit, the project attaches a letter to the Government of Meta with the subject "<i>Request for a meeting within the framework of the verification process of the El Tigre REDD+ Project</i>" dated June 12, 2021, however, there is no evidence of the receipt or filing.</p> <p>In the interview conducted with Cormacarena as part of the audit, it was reported that the reservation has PES projects. These activities are not contemplated in the Project Document nor were they taken into account for the planning of the activities within the project, they are not typified, nor is it known if there may be an incompatible overlap within the initiatives, according to Article 43 of Resolution 1447 of the <i>2018 reductions resulting from preservation activities are not considered additional</i></p>	

NC	13	Potential impact on the return: Medium
	<p><i>and restoration in strategic areas and ecosystems for which payments for environmental services for GHG reduction and sequestration are accessed.</i></p>	
<p>Answer 1 Customer Response</p>	<p>1. The name of the Regional Environmental Corporation was adjusted to Cormacarena, which is the entity that is expected to be linked during the process of implementation of productive activities, as mentioned in Activities 2, 3 and 4 of the PDD).</p> <p>2. According to ISO 14064-2, "transparency" is an emissions accounting and reporting principle that is defined as "sufficiently and appropriately reporting GHG-related information to enable intended users to make decisions with a reasonable level of confidence." The principle of "hedging" is defined as "including all relevant GHG emissions and removals. Include all relevant information to support the criteria and procedures." Taking into account that the articulation with municipal development plans is not related to these two accounting and reporting principles defined by ISO 14064-2, the principles cited in the observation are not being breached in the design of the EI Tigre REDD+ Project.</p> <p>It is important to note that the REDD+ Project does not require proof of articulation with municipal or departmental development plans. However, in the definition of the productive activities of the REDD+ Project, the participation of regional entities has been taken into account for the implementation of Activities 2, 3, 4, 8, 9, 10, 11, 12 and 14, as observed in the description of the <i>Responsibility and role of actors</i> of one of these activities.</p> <p>The communication "Request for a meeting within the framework of the verification process of the EI Tigre REDD+ Project" is a draft document and is part of the documentary history of the Project and is not expected to fulfill any further functions in the face of the audit process.</p> <p>According to the interview held with the representatives of Cormacarena (see <i>Appendix 13.1 Minutes and Attendance List Cormacarena_09072021</i> and <i>Annex 13.2 PM-GPO.1.3.85.21.1033_Cormacarena</i>), it can be corroborated that the PES that is planned for the EI Tigre reservation is associated with environmental compensation investments and directed to the environmental service of water regulation. This PES projects the restoration of approximately 14 hectares within the boundaries of the EI Tigre reservation and is expected to be implemented progressively in 2021, 2022 and 2023. This PES is not related to the carbon storage service of standing forests and does not present incompatibilities with the EI Tigre REDD+ Project, in accordance with the provisions of Res. 1447 of 2018. In any case, it is expected to articulate the Corporation's efforts with the implementation of production systems within the framework of the REDD+ Project, as described in the minutes of Annex 13.1, and in the activities mentioned in the paragraph related to the articulation with plans of regional entities.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<p>1. The project has identified the Regional Autonomous Corporation with jurisdiction in the project area. CLOSED.</p> <p>2. The project owner includes within its documentation the territorial entities as actors in the implementation of the activities of the east, therefore, it must take into account the articulation with territorial plans.</p> <p>The project needs to improve its document management and eliminate documents and drafts without any function.</p> <p style="text-align: right;">PENDING.</p> <p>The project clarifies that the PES that is planned for the EI Tigre reservation is associated with the environmental service of water regulation and does not overlap with the activities of the project. CLOSED</p>	

NC	13	Potential impact on the return: Medium
Answer 2 Customer Response	2. References to local and regional authorities have been included in the PD, in the safeguards section. Superfluous documentation has also been removed from the archive.	
Evaluation 2	2. The Project describes the articulation with territorial plans. CLOSED.	
Conclusion	NC Resolved	

NC	14	Potential impact on the return: Medium								
Description	<p>1. The documentation submitted for review by the Audit team in the Document Review phase differs substantially from that reviewed during the Office Audit.</p> <p>2. Although the project during the office audit presented a Management and Quality Assurance System procedure, the implementation of the same is not evidenced in the documentation delivered, the final versions of the documents are not presented, typing errors, inconsistencies, duplicate information, outdated, without signatures, absence of supports, among others, are evident. Ex:</p> <table border="1" data-bbox="413 891 754 1021"> <thead> <tr> <th>Clase</th> <th>Deforestacion Total</th> </tr> </thead> <tbody> <tr> <td>Area Referencia</td> <td>#¡REF!</td> </tr> <tr> <td>Area Fugas</td> <td>#¡REF!</td> </tr> <tr> <td>Area Proyecto</td> <td>#¡REF!</td> </tr> </tbody> </table> <p>3. Paragraph 11.6 of the PD refers to a document that does not correspond to the project: "QC-QA Dabucury_V1 Procedure".</p> <p>4. The principle of accuracy is not complied with in relation to the terminology used in the project documentation, the terms "project duration", "accreditation period" (numerals 1.4 and 1.5 of the DoP) and "ERs and NERs" (numerals 5.4.2 of the DoP), do not correspond to the terminology defined in the Proclima standard.</p> <p>5. The project attaches in the documentation presented, the "legal compliance matrix" applicable to the geographical area of the project, however, decree 926:2017 and some national regulations are not evidenced.</p> <p>6. Cartographic supports of the project incorporated in a GDB are not included, as required by reference in its Numeral 14.6.2 Registration and data archiving system.</p>		Clase	Deforestacion Total	Area Referencia	#¡REF!	Area Fugas	#¡REF!	Area Proyecto	#¡REF!
Clase	Deforestacion Total									
Area Referencia	#¡REF!									
Area Fugas	#¡REF!									
Area Proyecto	#¡REF!									
Answer 1 Customer Response	<p>1. The documentation submitted for the validation and verification audit process was verified and permission was granted to access the official documentation of the EI Tigre Project, which rests on the Dropbox platform.</p> <p>2. The project's Quality Assurance and Management System procedure is part of the guidelines for information management and is complied with. The objective of this document is to ensure that GHG emission estimates reflect the characteristics and activities of the REDD+ project in a consistent, accurate, complete and transparent manner, which it fully complies with. It is necessary to recognize that although there is a guideline on the handling and management of information, errors in the management of information are likely to occur. However, as mentioned in section 1.2 of the aforementioned Procedure, during the initial validation process of the information "any inconsistencies that are detected must be corrected", and also, during the final review of the results, "transcription, parameterization, among others, errors are detected and adjusted". Section 1.7 of the Procedure also discusses "Accuracy Review and Opportunities for Improvement" as a cross-cutting element of information management. The errors found in the documents have been updated and corrected as appropriate, the file folders have been updated and the required support is provided within the framework of this audit.</p> <p>3. The reference document cited as a control and quality procedure in the PDD of EI Tigre was adjusted.</p> <p>4. The terms used throughout the PD were standardized. However, it is important According to ISO 14064-2, "accuracy" is part of the emission accounting principles and is defined as "reducing biases and uncertainties in the</p>									

NC	14	Potential impact on the return: Medium
	<p>to the extent possible." Therefore, the use of different terms to refer to the same element does not violate the principle of accuracy of the El Tigre Project.</p> <p>5. Decree 926 of 2017 and other national regulatory references were included in the environmental legal compliance matrix (see <i>Annex 14.1 Compliance Matrix Legal Proyecto REDD+ El Tigre</i>). In this matrix, the project has included all the normative references that it considers applicable and that are relevant when monitoring implementation. It is also important to note that according to the Proclima methodology, the regulatory reference of the REDD+ Project is complete and meets the requirements defined in section 5.</p> <p>6. Within the MAPS folder, subfolder RI_EL_TIGRE.gdb, located within the Project documentation that you post in Dropbox, you will find the GDB of the Project and all the cartographic inputs and definition of limits used for the structuring and monitoring of the project.</p>	
<p>Evaluation 1 Evaluation of the Validation and Verification Team</p>	<ol style="list-style-type: none"> 1. The information of the project is updated, but the importance of implementing the management system to the information that the project itself defined is highlighted. CLOSED. 2. There is no evidence of the proper implementation of the information management system. The correction of most of the errors is evident, but there are still inconsistencies that generate confusion about the information that corresponds to the project (for example, little version control, draft documents without function, data inconsistency between different files, unfinished versions in word, etc.). Additionally, the support presented by the project on the registration on the MRV RENARE platform corresponds to a screenshot, however, the platform has a button to generate a status report of the registration of the initiative in compliance with Art 16 of Res. 1447:2018, this being the ideal support to include in the documentation associated with the project. PENDING 3. The project adjusts the documents referenced in the PD. CLOSED. 4. It is reviewed that the terms were standardized according to the terms used by ProClima. CLOSED. 5. The project completed the legal compliance matrix. CLOSED. 6. The GDB of the project is included. CLOSED. 	
<p>Answer 2 Customer Response</p>	<p>2. The RENARE Platform Certificate is attached (<i>See Report on the Status of the REDD+ Initiative Tigre_ Renare's Registration Folder</i>). In the same way, the entire file is reviewed and drafts and uncited documents are deleted.</p>	
<p>Evaluation 2</p>	<ol style="list-style-type: none"> 2. The Project improved the implementation of the information system and attached the status report of the project registration. 	
<p>Conclusion</p>	<p>NC Resolved</p>	

Revision history of this document:

<u>Revision</u>	<u>Date</u>	<u>Review Description & Reason</u>
Rev. 03	17/12/2021	<ul style="list-style-type: none"> - Inclusion of the accreditation symbol on the form; - Inclusion of Appendix 3 - GHG Validation/Verification Statement replacing section 8.
Rev. 02	24/03/2021	<ul style="list-style-type: none"> - Inclusion of the verification process for validation and joint verification - Editorial Corrections
Rev. 01	09/11/2020	<ul style="list-style-type: none"> - Revision Appendix 2 and section 4.5 (findings) - Inclusion Country Expert section 3.1 - Editorial Corrections
Rev. 00	01/05/2020	<ul style="list-style-type: none"> - Initial Adoption