VERIFICATION REPORT

Proyecto de Compensación de Emisiones. Conservación del bosque Galilea – Amé.

PCR-CO-FU-14-001.

VERIFICATION REPORT PROJECT ID	
Project Title	Proyecto de Compensación de Emisiones. Conservación del bosque Galilea – Amé.
Project ID	PCR-CO-FU-14-001.
Project holder	FUNDACION FUNDAME COL.
Project Type/Project activity	REDD+ activities. GHG Projects aimed reducing emissions due to deforestation and forest degradation.
Grouped project	It is a grouped project.
Version number and date of the Project Document to which this report applies	Version 2.2.
Applied methodology	BCR0002_Quantification of GHG Emission Reductions. REDD+ Projects. Version 3.1.
Project location	Municipality of Villarrica in Tolima Department. Colombia.
Project starting date	01/09/2010
Quantification period of GHG emissions reductions/removals	01/09/2010 to 31/08/2040
Monitoring period	01/03/2021 to 28/02/2023
Total amount of GHG emission reductions/removals	447,198 tCO2e Deforestation avoided: 208,538 tCO2e. Average: 69,513

	Degradation avoided: 238,660 tCO2e . Average: 15,911 tCO2e
Contribution to Sustainable Development Goals	01, 02, 04, 05, 06, 08, 11, 12, 13 y 15
Special category, related to co-benefits	ORCHID Category.
Document date	Version 2.3 Date: 31/03/2024.
Work carried out by	Lead Audit: Claudia Polindara. Audit: Daniel Bermejo. Audit: Adrián Vidal Audit in training: Pablo Moreno Cerero Technical Reviewer: Javier Cócera.
Approved by	José Luis Fuentes.

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1 Executive summary

The project named "Proyecto de Compensación de Emisiones. Conservación del Bosque Galilea-Amé" belongs to the AFOLU sector, and it uses the methodology developed by the BCR Standard, applicable to REDD+ activities.

The project's main objective is to conserve the region's native forests. By reducing greenhouse gas (GHG) emissions caused by deforestation, the project seeks to preserve and protect local biodiversity through inter-institutional conservation efforts. It is located in the southeastern area of the department of Tolima in the Eastern Mountain Range, in the municipalities of Villarrica, Dolores, Cabrera, Prado, and Purificación, and is comprised of 212 properties by multiple owners. Fundación Amé is making efforts for the conservation of 13,782 hectares of forest and the restoration of 2,144 hectares categorized as non-forest within the areas that are part of the project.

This project started on September 1, 2010, and in its first instance included 202 properties; however, in subsequent verifications, 10 new areas have been added (nine in the second verification and one in the third verification) in territories located in the expansion area of the project. In this version of the Project Design Document, the baseline scenario is updated and revalidated using the historical reference period 2010–2021 as the framework for the update. For the emission reduction calculations, specifically, the reference period is February 28, 2010–February 28, 2021 (the final date of the third monitoring report), prior to the date from which the fourth monitoring period begins (March 1, 2021–February 28, 2023), which is the first with the updated and revalidated baseline scenario.

About the GDS, the project contributes to #01 End Poverty, 02 Zero Hunger, 04 Quality Education, 05 Gender Equality, 06 Clean Water and Sanitation, 08 Decent Work and Economic Growth, 11 Sustainable Cities and Communities, 12 Responsible Production and Consumption, 13 Climate Action and 15 Life of Terrestrial Ecosystems.

AENOR completed the re-validation of baseline and verification according to requirements of the BCR Standard version 3.2, joint the criteria described in Section 2 of this report. The re-validation confirms that the ex-ante analysis of the project's GHG removals has been carried out in an accurate, transparent, and conservative manner, being estimated a total of 1,999,650 tCO2e corresponds to 1,461,806 tCO2e for deforestation avoided and 537,844 for degradation avoided, for a GHG reduction quantification period of 30 years. For the fourth monitoring period, AENOR issues a positive verification opinion for the verified GHG emission removals of 447,198 tCO2e from 01/03/2021 to 28/02/2023, which means. Likewise considers that the project is applicable to the Orchid category, according to the requirements of the BCR Standard.

2 *Objective, scope and verification criteria*

The objective of the revalidation and verification audit was to carry out an independent assessment of the project in order to determine:

- That the project complies with all the requirements of the BCR Standard v3.2. September 23, 2023.
- That the PD (Project Document) and supporting information comply with the requirements of ISO 14064-2:2019 and the Colombian Legal Framework.
- That the project complies with the rules and criteria of the Colombian carbon market.
- That the project, its activities, methods, and procedures, described in the PD document and its corresponding annexes, including the monitoring plan, comply with the criteria established in this report.
- That the activities, methods, and procedures, including monitoring procedures, have been implemented in accordance with the PD; and follow the national regulations that apply to climate change mitigation initiatives.
- Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project (BCR002 V. 3.1).
- Assess and verify compliance with the principles of the monitoring, verification, and reporting system necessary to comply with current legislation.

The following criteria were used to evaluate this project:

- Methodological Document. AFOLU Sector. Bcr0002 Quantification of GHG Emission Reductions. REDD+ projects. Version 3.1.
- BCR Standard from differentiated responsibility to common responsibility. Version 3.2. September 23, 2023.
- Validation and Verification Manual Greenhouse Gas Projects. V2.3. January 9, 2024.
- Tools and guidelines:
    - Tool for the determination of contributions to meeting the Sustainable Development Goals (SDGs) of Greenhouse Gas (GHG) projects. v 1. July 13, 2023
    - Permanence and Risk Management. BCR Tool. V1.0. BCR project holder take actions to ensure the project benefits are maintained over time. V1.0. March 7, 2023.
    - Tool to demonstrate compliance with the REDD+ Safeguards. Version 1.1.

- Avoiding double counting v2.0
- Monitoring, Reporting and Verification Tool. v 1. February 13, 2023
- Not Net Harm Environmental and Social Safeguards (NHN) Tool. Version 1.0

The scope of the revalidation and verification audit of the GHG mitigation project is the following:

1. to validate the project activities, its monitoring plan, its GHG Greenhouse Gas sources, sinks and/or reservoirs, its period of quantification of GHG emission reductions, its baseline scenario, its legal and information requirements management processes, maximum mitigation potential and the BCR standard and methodological documents.

2. Verify GHG emission reductions, implementation of activities and their reported impact from 01 March 2021 to 28 February 2023.

In addition, the following documents were used as reference during the audit process:

- Good practice guide for land use, land use change and forestry. IPCC, 2003
- ISO 14064:2019
  - Part 2: Specification with guidance, at project level for the quantification, monitoring and reporting of emission reductions or enhancements in greenhouse gas removals.
  - Part 3: Specification with guidance for the verification and validation of greenhouse gas declarations (2019)
- ISO 14065:2013 (EN) Greenhouse gases - Requirements for bodies performing validation and verification of greenhouse gases, for use in accreditation or other forms of recognition.

Furthermore, the following standards were applied:

- National regulations:
  - Decree 926 of 2017. Ministry of Finance
  - Law 1931 of 2018 "Climate Change Law".
  - Resolution 1447 of 01 August 2018 of the Ministry of Environment and Sustainable Development and its amendment Resolution 831 of 20 September 2020.

3 *Verification planning*

According to the scope and objectives described in Section 2, the audit team, during the preliminary assessment, defined the steps corresponding to the field visit to the project area; for that, the sample plan and the audit plan were elaborated. Before the visit, the audit team met with the project holder to define the logistics and dates for the visit. The process, from the first meeting before the field visit, was carried out from June 14. The visit on site carried out from 7 to 14 July 2023.

During the field visit, the audit team assessed its state of implementation, the quality of the field data collection techniques, compliance with the monitoring plan, consultation with stakeholders, compliance with safeguards, land tenure, forest area, and agents and drivers of deforestation.

AENOR carried out a thorough and meticulous review of the spreadsheets to verify the correct application of the BCR002 methodology V03.1 (parameters, equations) and checked that the data necessary for the calculation of GHG reductions was adequately provided. Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emission reductions and removals are free from material errors, omissions, or inaccuracies.

The sub numerals of this section include the revalidation and verification plan (Section 3.1), the audit team (roles and responsibilities; Section 3.2), the level of assurance and materiality (3.3.), and sampling plan. See details in the respective sub numerals described following.

3.1 Verification plan

The revalidation and verification process were carried out in accordance with the requirements set out in ISO 14064-3: 2019 "Greenhouse Gases. Part 3: Specification with guidance for gas validation and verification.

As a preliminary step to the elaboration of this Plan, the PD (validation of the baseline 2010-2022), monitoring report (verification) was revised and other relevant documents that at the discretion of the audit team requested for a good organization of the audit.

In line with the above, the audit team review of compliance with the requirements of ISO 14064-2: 2019, the development of validation/verification includes strategic and risk analysis, with the audit team evaluating the issues indicated in ISO 14064-3: 2019.

In addition, the audit team considered the specific requirements of the BCR standard, and assessment included the boundaries and scenarios of the GHG project, the baseline scenarios, activities and technologies of the project, the sources and reservoirs, types of GHG, areas of the grouped project, quantification periods, evaluation of co-benefits, evaluation indicators of SDG´s., and the monitoring plan and its implementation. Finally,

in accordance with the BCR standard, the level of assurance was no less than 95%, and the material discrepancy was not up to 5%.

The validation and verification audit were performed through a combination of documentation review, site visit and interviews and communications with relevant personnel of the project proponent. The project was assessed for compliance with the criteria described in Section 2 of this report. In the same sense, the validation and verification started in June 2023 to March 2024. The visit carried out from 7 to 14 July 2023. Before, during and after the visit, the audit team made the assessment of the document provided by the project holder.

3.2 Verification team

AENOR team has work experience and technical knowledge of GHGs, awareness of the Standard BCR, and general rulers corresponding to the described criteria in Section 2 of this report. In summary, the audit team complies with the skills and sectoral competencies required in the CR Validation and Verification Manual (VVM).

Before being presented to the client, all versions of the verification report were subjected to an independent internal technical review to ensure that all verification activities were done in accordance with the relevant AENOR guidelines. The technical review was performed by a technical reviewer qualified by AENOR's qualification scheme for program BCR.

Annex 1 of this report submits the information corresponding to the professional training and competencies of the audit team. The audit team consisted of the following members.

Name	Role in the Team	Activities carried out
Claudia Polindara	Lead Auditor	- Documentation Review - Identification of findings - Validation and Verification Report
Daniel Bermejo	Auditor	- Documentation Review
Adrián Vidal de Prados	Auditor	- Documentation Review
Pablo Moreno Cerero	Auditor in training	- Documentation Review
Javier Cócera	Technical reviewer	Technical Review

The professionals belong to the audit team indicates to AENOR that they there are any conflicts of interest before to start the validation and verification, hence, the auditors can

act objectively and independently, in accordance with the laws that govern the purpose of mentioned services.

According to section 8.2.4 of the Validation and Verification Manual v2.2 of the BCR Program, AENOR indicates the following:

- The audit team has the compromise to not transmit or reveal to third parties any Company information to which they access as a result of the performance of the audit process.
- The Audit Team of AENOR complies with all the provisions of the BCR´s Code of Ethics.

Likewise, the auditors agreed to avoid any type of relationship with people or entities that might have the purpose of money laundering or terrorist financing.

3.3 Level of assurance and materiality

For the revalidation and verification process, the audit team followed the guidelines of BCR Standard 3.2 - from differentiated responsibility to common responsibility; based of this, it was assessed the GHG data and the documentation with the level of assurance was no less than 95%, and the material discrepancy was not up to 5%.

During the audit process was found errors and omissions which were resolved by the PP through request to findings; this process ensured that the conclusions about the GHG emissions reductions be adequate and no significative errors. The detailed is described in Section 4.5 of this document.

3.4 Sampling plan

The purpose of the sample plan was to conduct a risk assessment in order to determine the appropriate verification procedures needed to minimize the likelihood of any auditing errors. The sample plan approach was developed for each item to identify any potential mistakes, omissions, or misinterpretations.

The sampling plan used the criteria described in Section 2 and ISO 14064-3. Any modifications applied to the verification sampling plan were made based on the conditions observed for monitoring to detect the processes with the highest risk of material discrepancy. To ensure compliance with the BCR standard criteria, the audit team developed field activities and evaluated the supporting documentation, made a field visit to identify monitoring activities, conducted interviews with the PP, and a review of the tools, calculations, and procedures for determining GHG emission removal. The activities can be observed in Section 4 of this report.

Following these assessments, and considering the BCR standard criteria, the following sampling was carried out:

- Project proponent, developers/management team, local team onsite.
- Project design and boundaries
- Additionality criteria
- Ownership and rights over carbon
- Project conflicts, barriers, or difficulties
- Methodology used and deviations.
- Assessment of uncertainty and conservative approach
- Risk assessment.
- Monitoring procedures. Monitoring team and equipment
- Controls established to detect and correct any error or omission in monitoring parameters.
- Carbon calculations: GHG mitigation goals, results of the monitoring period. Monitoring plan for quantification and monitoring of GHG emissions reduction under the methodology BCR002 Vo 3.1.
- Project Communication and Complaints Mechanism.
- Stakeholder´s consultation.
- Compliance with national legislation.
- Criteria and indicators relating to co-benefits.
- Environmental and Social aspects and no net harm.

In addition to the review of compliance with the requirements of the ISO 14064 2:2019 standard, the development of validation includes the strategic and risk analysis, evaluating the issues indicated in the ISO 14064 3: 2019 standard by the audit team.

4 Verification procedures and means

4.1 Preliminary assessment

The documents prior assessed were land tenure /2/; PD /8/; GIS information/9/, calculations ex – ante and ex post /10/, Monitoring Report /12/, and BCR tools, among others. The information provided by the PP was enough to elaborate the audit plan and the risk assessment and to determine the purpose and scope of the revalidation and verification.

4.2 Document review

The Project Description, the Monitoring Report, and supporting documentation were carefully reviewed for compliance with the revalidation and verification criteria according to the BCR Standard and VVM v2.3.

To assess the information, the audit team corroborated the through the complementary information, confirmed the official sources used by the PP, likewise, the audit team cross-checked the calculation with the equations and parameters used, corroborating that the

process has been made adequately without errors. In addition, the documentation was ascertained through the interviews and the site visit.

Annex 3 of this report details the list of documents provided by the project manager and reviewed by AENOR during the revalidation and verification process.

4.3 Interviews

The visit was carried out from July 7–14, 2023, during which AENOR conducted interviews with different stakeholders in the project. Through the interviews, the audit team could confirm information included in the PD and MR, including the activities developed during the monitoring period, legislation compliance (including land tenure), co-benefits, and other aspects, which are described in the following table:

Name/Organization/ Entity	**Topics Covered**	**ITC**
Staff Fundación AME: - Julio Palacios – Financial Area - Astrid Ortiz- Administrative - Angela Palacios - Managenent	-Land Tenure / Ownership of the project: Papers, Procedure for purchase or lease of property. Fiduciary action. -Administrative management. -Project overview	Presential
Carlos Abondano - Consultant Project	- Project characteristics - Procedure GIS: Eligibility compliance with Additionality, spatial boundaries - Ex ante and Ex post calculations - Monitoring activities - Procedure for handling complaints, appeals, disputes. - BCR Tools	Presential
Galilea Community and Forest Ranger (See List in Annex 4 of this report)	- Participation of the project - Project knowledge: Socializations by the Holder Project - Co-benefits: Productive Projects, Work as Forest Ranger. - Activities of deforestation. - Knowledge about handling complaints, appeals, and disputes from the project.	Presential
Los Alpes School: - Omar Caicedo - Rector - Edna Sánchez - Teacher - Esther Buitrago - Teacher	- Co – benefits of the project - Relationship with the project Holder	Presential

Name/Organization/ Entity	Topics Covered	ITC
- Juan Carlos Lesmes - Teacher	--Knowledge about handling complaints, appeals, and disputes from the project.	
Local Government: - Julio César Pérez - Municipal Government of Villarrrica - Sebastián Caballero - Environmental Secretary - Municipal Council	- Co – benefits of the project - Knowledge of the project: Socialization - Relationship with the project Holder - Questions about the project -Knowledge about handling complaints, appeals, and disputes from the project.	Presential
Tolima University Representatives	- Participation of the project. - Benefits Distribution - Safeguards - Agreements - Monitoring Activities -Knowledge about handling complaints, appeals, and disputes from the project.	Virtual – Google Meet
Regional Environmental Authority - CORTOLIMA	- Co – benefits of the project - Knowledge of the project: Socialization - Deforestation drivers and threats in the influence area of the project. - Procedure of the Management Plan for the protected area – Contribution from project. -Compatibility of the REDD+ project with the protected area of Galilea. - Relationship with the project Holder - Questions about the project -Knowledge about handling complaints, appeals, and disputes from the project.	Virtual – Google Meet

Outside of the time of the visit, other officials of the University of Tolima asked to clarify some doubts about the process of revalidation and verification of the project. Given that the project was still in the audit process, AENOR accepted the invitation. The officials had various questions about the process of revalidation and verification. The OEC explained the role of the validator and verification body, and the procedures in this phase of the project. However, taking into account the doubts about the project, it was required of the

project holder to develop an action plan to improve communication with the stakeholders of the university beyond the representatives nominated by the project. The project holder provided the action plan, in which compliance will be assessed in the next verification.

4.4 On-site visit

The site visit involved interviewing the communities benefiting from the project. The neighboring settlers of the project were interviewed, as were the workers and beneficiaries of the project. Also, were interviewed other stakeholders as officer of the local environmental authority (CORTOLIMA) and the project participant: Tolima University. In addition, the audit team considered the main characteristics of the project, which control points were made within the spatial limits of the project, recognizing the productive projects mentioned in the MR, identification of the trails and forest areas, agents and drivers of deforestation, and verification of other coverages.

Date	Activity	Description
07/07/2023	kick-off meeting	- Audit team presentation. - Evaluation activities proposed in the Audit Plan - Interview with professionals in charge of: o GIS: Eligibility compliance with Additionality o Ex ante and Ex post calculations o Management o Legal and social matters - Safeguards
09/07/2023	Land Travel to Project Area	
10/07/2023	Visit to the Project Area Interview Stakeholders	- Interview with representatives of the Community Action Board, Alto Puerto Lleras. - Knowledge, and direct or indirect participation in the project. - Visit the boundaries of the area: trails, forest areas, and verification of other coverages.
11/07/2023	Visit to the Project Area	- Visit the boundaries of the area, checkpoints, and verify coverage. - Visit to Productive Projects.
12/07/2023	Interview Stakeholders	- Visit Villa Esperanza. Interview with Women dedicated to Poultry Farming (Productive Project).Visit Productive Projects Puerto Lleras and interview with Rangers of the Project.
13/07/2023	Interview Stakeholders:	- Interview officials Mayor's office Los Alpes - Official interview University of Tolima - Interview official CORTOLIMA (Virtual Meeting).

Date	Activity	Description
	Institutions, Entities	
	- Feedback and meeting Close	
14/07/2023	- Return	

4.5 Clarification, corrective and forward actions request

During the re-validation and verification process, non-conformities and requests for clarification were generated, which were rectified. For the validation and verification process, 5 requests for clarification were generated and 15 NC/CAR which corresponded to spatial boundaries, GHG emissions reduction, additionality, uncertainty, co-benefits, safeguards, land tenure and GDS tool.

All the findings of the AENOR audit team during the validation and verification process have been resolved and closed. This information is detailed in Annex 2 of this report.

In addition, 1 Forward action request has been generated, for the subsequent project verification. This corresponds to improve the communication of the stakeholder, including the participants of the project: officials of the Tolima University, in line with the compliance with the safeguards.

4.5.1 Clarification requests (CLs)

5 clarification requests were generated during the audit process and were resolved adequately by the project holder.

4.5.2 Corrective actions request (CARs)

A total of 15 NC/CARs were delivered during the validation and verification process. In Annex 2 of this report, complete information concerning the assessment process and the input for their closure is found.

4.5.3 Forward action request (FARs)

One (1) Forward action request has been generated, for the subsequent project verification. This corresponds to improve the communication of the stakeholder, including the participants of the project: officials of the Tolima University, in line with the compliance with the safeguards /16/.

In Annex 2 of this report, the CLs, CARs, and FARs raised are detailed, including the response provided by the project holder, the resulting changes to the project documents, and the conclusion to close the findings.

5 Validation findings

During the revalidation phase, AENOR reviewed the project design documentation and information to ensure compliance with the BCR standard and the BCR002 methodology and cross-check with the interviews, visit to the project area and recalculated the calculations provided by the project holder and evaluate that the parameters established by the project are appropriate. For that, CAB considered the following:

- Through the crosscheck ex ante calculation to deforestation and degradation, it was evaluated GHG mitigation and results /10/.
- Across the documentation described in the Updated PD /8/ and the calculation provided by the PP /10/, AENOR verified the applicability of the BCR002 methodology to confirm its appropriate use.
- AENOR validated the compliance with the uncertainty (CAR11) indicated in Section 3.5 of the PD.
- The baseline scenario was assessed (CAR4), the detailed is described in Section 5.5.4 of this report.
- AENOR assessed criteria and steps to determine the additionality (CAR10), see detailed in Section 5.5.5 of this report.
- The ownership and carbon rights were assessed through the documentation and complemented with the interviews conducted.
- The consultation´s stakeholder was confirmed (FAR1).
- The environmental and social aspects were evaluated.
- The project holder included the contribution to SGD's (CL5), and AENOR assessed the SGD tool and its compliance.

AENOR carried out to the validation according to the BCR standard, and the details of the assessment are in the following sub-numbers of this report.

5.1.1 Methodology deviations

No methodology deviations were presented by the project holder.

5.1.2 Project document deviations

Although the project document does not present any deviations, during the revalidation, the project holder included the requirements stated in BCR Standard 3.2. as the environmental aspects of the project area, the tools applied in the standard, additional SDG's, and further, the project has applied to the ORCHID category.

AENOR revalidated the material given by the Project Holder using documentation, interviews, and a project area journey:

- PP included the brief description of the scenario prior to the implementation of the project activities and indicates that in the area before the project there was change land use due to an increase in cattle ranching and expansion of the agricultural frontier. The information was corroborated through the satellite images /9/.

  The baseline scenario has been updated by considering the historical reference period of 2010-2021. This update process is equivalent to the project revalidation. To calculate the emission reduction, the reference period is from February 28, 2010, to February 28, 2021 (the final date of the third monitoring report). This is done prior to the beginning of the fourth monitoring period, which is from March 1, 2021, to February 28, 2023. The historical reference was evaluated through the calculations /10/, official information, and SIG data/9/. (NC4).

- The PP proposed to apply to the category special "Orchid," for which it was evaluated for applicability according to the criteria of the BCR standard.

Project Holder described the contribution to SGD, and these are evaluated in section 6.4 of this report.

5.1.3 Other GHG program

Currently, the project isn't participated in another program. The project has been validated in 2010 and verified twice under the guidelines of the Guide for the Formulation, Validation and Verification of Forest Projects for Climate Change Mitigation and the Colombian Technical Standard (NTC) 6208 of ICONTEC. Then, the project was verified under ProClima program guidelines in its version 3.0 of May 13, 2021. Finally, this program has evolved to standard BCR, for that, the Project is updated according to the new requirements. Taking into account, the project since the first verification has not migrated to other program, only it updated to the changes related to BCR standard.

In addition, the project provided evidence that it was registered in RENARE (the National Registry of GHG Emissions Reduction, by its acronym in Spanish), which indicates that the project has complied with the national legislation. Currently, the platform is out of work.

5.1.4 Grouped projects (if applicable)

The project holder maintains the same criteria as the first validation, and there are no changes to this revalidation, nor are there any new areas for this process.

6 Verification findings

During the verification process, AENOR reviewed the project design documentation and information to ensure compliance with the BCR standard and the BCR002 methodology and cross-check with the interviews, visit to the project area and recalculated the ex -post calculations provided by the project holder. For that, AENOR followed the next steps:

- Through the crosscheck ex post calculation to deforestation and degradation, it was evaluated GHG mitigation and results against the baseline /10/.
- Across the documentation described in the MR /12/ and the calculation provided by the PP /10/, AENOR verified the applicability of the BCR002 methodology to confirm its appropriate use.
- AENOR verified data and report monitored parameters used by the project holder.
- AENOR assessed the Monitoring Plan and its implementation according to the PD.
- The consultation´s stakeholder was confirmed (FAR1).
- Assessed of procedures that ensure the quality control and assurance to identified and avoid errors or omissions in the reported monitoring.
- The project holder included the contribution to SGD's (CL5), and AENOR assessed the SGD tool and its compliance to this monitoring period.

AENOR carried out to the verification according to the BCR standard, and the details of the assessment are in the following sub-numbers of this report.

6.1 Project and monitoring plan implementation

6.1.1 Project activities implementation

The verification to the REDD+ project corresponds to the fourth monitoring period of the project from 01-March-2021 to 28-February-2023. The Project Holder indicated that some activities has been difficult by the weather conditions. However, the activities have been developed according to the Monitoring Plan.

The Project Holder presented detailly in the Monitoring Report the activities made during the monitoring period. To assess the activities, the audit team verified the activities established in the monitoring plan and checked with the activities included in the monitoring report, likewise, it was verified the supported documentation, finally, in visit on site, it was corroborated information through interviews and visit the productive projects.

In addition, the holder project included the indicators developed during the monitoring period about activities corresponding to the productive projects and the other activities stablished and validated: Community and scientific research, Conservation agreements, Ecotourism, Ranger program, AME environmental classroom. As well as the activities of productive projects, for these they were also evaluated the documentation that evidences the development of the same ones, and it was also corroborated during the visit on site.

About the results of the mitigation GHG for avoid the deforestation and degradation, the audit team made the exhaustive assessment at the spatial boundaries, sources, parameters, data, and applicability of equations included in the methodology BCR002 V3.1.

Is not found relevant dissimilarities between project implementation and the project description, and the issues detected it was adjusted by the project holder during the verification process.

In conclusion, AENOR considers that the holder project has complied with the project activities implementation regarding to the monitoring plan established in the PD.

6.1.2 Monitoring plan implementation and monitoring report

AENOR reviewed the monitoring documentation and verified that the data and parameters were correct and in line with the validated monitoring plan. The necessary management system procedures, including responsibility and authority for monitoring activities, have been verified to be consistent with the PD. The knowledge of the staff associated with the project monitoring activities was considered satisfactory by the audit team; the stakeholders have basic knowledge of the project; and the project holder shall improve mechanisms of communication with stakeholders.

As well as the GIS database /9/ and found them to be in accordance with the procedures described in the validated monitoring plan. AENOR verified the monitoring plan contained in the PD and compared it with the Monitoring Report to check if there were any differences that could cause an increase in the estimates of GHG emission removals in the current monitoring period. The Audit team has verified the project emissions and the leakage emissions in the current monitoring period. Also, the Audit team has verified that Project meets the applicability conditions (as it is established in Section 5.5.2 of this report) and that there were not changes in the carbon stocks in the selected pools during current monitoring period.

6.1.2.1 Data and parameters

The Audit team was able to verify the monitoring plan presented by Project Proponent, complying with the requirements established by methodology, as follows:

Table 1. Data/Parameters assessed in monitoring.

Parameter	***Description***	***Value***	***Evaluation procedure***
Project area ($A_{REDD+project,1}$)	Project area at February 28, 2023 (ha)	13,763.51	The values were confirmed in the file calculations according to the data provided /10/ and the GIS file /9/.
Project Reference area	Forest surface in the reference area (ha)	547,189.95	

Parameter	*Description*	*Value*	*Evaluation procedure*
Areas deforested	Areas deforested in the baseline within the reference region during the historical period. (ha)	3,570.52	Complementary information: inputs from the Forest/Non-Forest layers generated by the Forest and Carbon Monitoring System (SMByC)
Emission Factor	Tons of carbon dioxide equivalent per hectare (tCO2e/ha)	347.80 tCO2e/ha	Confirmed by the official information: Forest Reference Emission Level (FREL) for the Andean biome.
$DBT_{iCO"eq}$	Carbon dioxide equivalent in total biomass difference per hectare for primary and secondary degradation	Primary degradation (Core - patch): 77.00 tCO2e/ha Secondary degradation (Patch - drilled): 120.28 tCO2e/ha	The values were confirmed in the file calculations according to the data provided /10/ and the GIS file /9/. Complementary information: inputs from the Forest/Non-Forest layers generated by the Forest and Carbon Monitoring System (SMByC).
$FSC_{lk,yr}$	Annual change in the surface covered by forest in the leakage area; ha	PA: 2.09 LB: 1.83	
$PFD_{REDD+project,yr}$	Annual primary forest degradation in the project area; ha	Primary degradation: PA: 0.105 (ha/year). LB: 27.25 (ha/year). Secondary degradation: PA: 0.00 (ha/year). LB: 20.665 (ha/year).	

The Audit team found that the data/parameters are adequate and correspond to the requirements of the applied methodology about the assessment of GHG emissions reduction during the monitoring period and the secondary information parameters are reported and applied correctly.

The PP used the equipment adequate to calculate the emissions reductions for avoided deforestation and degradation. Most of the equipment comes from official data and GIS data processing /9/, which it could be corroborated.

6.1.2.2 Environmental and social effects of the project activities

Following a review of the documents as well as the information and documentation gathered by the audit team during the visit, it was determined that the information provided is reliable and the PP determined indicators to evaluate the effects of the project activities /8.5.5/. Likewise, the PP applied the report form to confirm disturbances caused by fire. During the monitoring period, there were no fires in the project area /10.3/.

6.1.2.3 Procedures for the management of GHG reductions or removals and related quality control for monitoring activities

The PP contained procedures to information management both the GHG reduction and the monitoring activities, these procedures are included in the Annex "Gestion de la Informacion" /14/.

The procedures are adequate and in conformity with the standard.

6.1.2.4 Description of the methods defined for the periodic calculation of GHG reductions or removals and leakage

The project holder calculated the leakage through Forest/Non- Forest layers provided by IDEAM through the SMByC, available for each verification period or under supervised classification processes of satellite images. The procedures are described and are adequate to verify the annual change of the forest cover. Likewise, the methods to calculate the GHG reductions are according to the methodology BCR002 V3.1 and the BCR standard.

6.1.2.5 Assignment of roles and responsibilities for monitoring and reporting the variables relevant to the calculation of reductions or removals

Fundación Amé (FUNDAME.COL) is the proponent and responsible for the development of the project. The foundation has a staff with knowledge of the project. The audit team confirmed the procedures to monitor the calculation of GHG reductions through the GIS professional to evaluate the changes in forest cover and the equipment of the community that is trained to develop the project activities. This information was corroborated by the site visit and interviews conducted.

6.1.2.6 Procedures related whit the assessment of the project contribution whit the Sustainable Development Goals (SDGs)

To evaluate the contribution of the Sustainable Development Goals, the Project Holder provided the compliance through the SGD tool, and the evidence by each SGD determined by the project. See section 6.4 of this report.

6.1.2.7 Procedures associated with the monitoring of co-benefits of the special category, as applicable

The project holder indicated the activities that related co-benefits to the community that is living around the project area. The activities area was developed in the Monitoring Report and contained indicators, methodologies to monitor the activities, and monitoring frequency (Section 15.2 of the Monitoring Report). In addition, the project holder provided the indicators to evaluate the effectiveness of activities to apply in the orchid category.

AENOR considers that the indicators are measurable and correspond to the reality of the area. The audit team interviewed the stakeholders involved in the activities: the Galilea community and Tolima University.

6.2 Quantification of GHG emission reductions and removals

The steps taken to assess the consistency of the GHG emission reductions quantification, in accordance with the applicable requirements in the applied methodology and the VVM were applied according to the information provide in the MR, Section "*16 Quantification of GHG emission reduction / removals*", as follows:

- Identification of appropriate methods and equations according activity data and project type.
- Verification of information provided in GIS.
- Verification of rate of deforestation in the Reference Region in the reference historic period.
- Verification of values and source of data when they are provided from secondary information.
- Verification of data units.
- Verification of complete and adequate implementation of methods and equations in spreadsheet.
- Verification of projected annual deforestation/degradation in the Project Area to determinate the baseline presented in PD.
- Verification of projected annual deforestation/degradation in the Leakage Area and the Project Emissions.

Verification of correct results are presented in the documents.

6.2.1 Methodology deviations (if applicable)

No methodology deviations were presented by the project holder.

6.2.2 Baseline or reference scenario

To revalidate the baseline the audit team assessed the updated PD. In the PD, Section "*3.3.1 Baseline scenario*", the PP identified the most likely land use at the beginning of the project, according the with the guidelines established in Methodology BCR0002, version 3.1, and BCR's "Baseline and Additionality", version 1.1, explaining the developed steps, as follows:

- **Step 0**. Project start date: Project starting date: September 01, 2010.

- **Step 1**. Identification of alternative land-use scenarios

  - Sub-step 1a. Identification of probable land use alternatives in the Project areas: land covers in the reference region were processed in the historical reference period to determinate the forest deforestation, which agents and drivers were analyzed.

  - Sub-step 1b. consistency of land use alternatives with applicable laws and regulations: the PP has demonstrated that all the three (3) land use alternatives, related with pastures for livestock and agricultural areas /6.5/ comply with all the mandatory legal and regulatory requirements applicable in national, regional and local laws, through an analysis of the practices developed in the region. The Table 14 of PD presents the regulations in Colombia for the livestock sector and the Table 15 presents the regulations in Colombia for the agricultural sector. On the other hand, the PP presented the legal framework in relation to REDD+ mechanism, and the Table 16 presents the international REDD+ Project regulations. In the PD, Section "*4 Compliance with applicable legislation*", the PP presented the national regulatory framework about REDD+ and the regional and local land planning regulations.

Subsequently, the Audit team assessed the emission factors from Colombian FREL, activity data in the Reference Region in historical reference period, the projection of deforestation in the Project Area, the projection of GHG emissions in the project scenario and the projected GHG emissions reductions, in the PD, Sections "*3.8.7 Emission factor*", "*3.8.5 Quantification of deforested areas*", "*3.8.6 Quantification of degraded areas*", "*3.8.8 Historical deforestation in the reference region*", "*3.8.9 Historical degradation in the reference region*" and ""*3.8.10 Quantifying GHG Emission Reductions*". So, the carbon pools and the emissions factors used for the estimation of GHG emission reductions were justified based on appropriate national reference.

During the assessment of the baseline, the Audit team confirm that the assumptions and justification provided by the holder project about the probable baseline scenarios are adequate, therefore, the Audit team considers that the procedure to identify these scenarios is consistent with the BCR Standard and the steps required in the applied methodology. During the process of revalidation, the project holder confirmed that the

baseline is like the first validation, and the scenarios considered no has changed, with possibles scenario with the agricultural crops and the pasture activity for livestock.

In addition, the Audit team conducted a review of the parameters, equations and calculations provided by the PP. The calculation procedure used by the PP for the ex-ante quantification of GHG emission reductions as a consequence of project implementation during the GHG quantification period and its result is presented in the Section 6.2.3.1 of this document. These calculations were reproduced, and no significant material discrepancies were found that could affect the results, and therefore, it considers that they are clearly and correctly represented in the spreadsheets provided. Therefore, the ex-ante estimated net GHG emission reductions amount is considered accurate and realistic.

After the review and the reproduction of the calculations, the Audit team considers that the parameters available in the validation and verification are correct, credible and consistent and that the estimates are consistent with the emission factors and activity data from the national inventories. The procedures to ensure data quality are presented in the PD, Section "*18.3.2 Information quality management and document control*".

The baseline of REDD+ Project complies with what is required by the applied methodology expressed in the PD and the calculations. Therefore, the Audit team considers that the ex-ante estimation results shown in the PD are credible, consistent, and accurate.

In the updated PD, Section "*3.3.1 Baseline scenario*", the PP identified the most likely land use identified by project holder at the beginning of the initiative, according with the guidelines established in Methodology BCR0002, version 3.1, and BCR's "Baseline and Additionality", version 1.1, according to the developed steps explained in the Section "5.5.4 Baseline or reference scenario" of this report.

As it has been explained, Audit team reproduced the methods and formulae set out in the project calculations, according to the equations indicated in the applied methodology, as follows:

FOR DEFORESTATION ACTIVITY

- To calculate the historical annual deforestation in the reference region

  $$FSC_{yr} = \left(\frac{1}{t_2 - t_1}\right) * (A_1 - A_2)$$

  Where:

  FSC_{yr} = Annual change in the surface covered by forest in the reference region; ha

  $t2$ = Final year of the reference period; yr

  $t1$ = Initial year of the reference period; yr

A_1 = Forest surface in the reference region in the initial moment; ha

A_2 = Forest surface in the reference region in the final moment; ha

- To calculate the projected annual deforestation in the REDD+ project scenario

$$FSC_{REDD+project,yr} = FSC_{bl,yr} * (1 - \%DD)$$

Where:

$FSC_{REDD+project,yr}$ = Annual change in the surface covered by forest in the project scenario; ha

$FSC_{bl,yr}$ = Annual change in the surface covered by forest in the baseline scenario; ha

$\%DD$ = Projected decrease in deforestation due to the implementation of REDD+ activities; %

- To calculate the historical annual deforestation in the leakage area

$$FSC_{lk,yr} = \left(\frac{1}{t_2 - t_1}\right) * (A_{1lk} - A_{2lk})$$

Where:

$FSC_{lk,yr}$ = Annual change in the surface covered by forest in the leakage area; ha

t_2 = Final year of the reference period; yr

t_1 = Initial year of the reference period; yr

$A1_{lk}$ = Forest surface in the leakage area in the initial moment; ha

$A2_{lk}$ = Forest surface in the leakage area in the final moment; ha

- To calculate the projected annual deforestation in the leakage area in the project scenario

$$FSC_{REDD+projected,f,yr} = FSC_{lk,bl} * (1 - \%E_{lk})$$

Where:

$FSC_{REDD+project,f,yr}$ = Annual change in the surface covered by forest in leakage area in the project scenario; ha

$FSC_{lk,bl}$ = Annual change in the surface covered by forest in leakage area in the baseline scenario; ha

$\%E_{lk}$ = Percentage of emissions increase in the leakage area due to the implementation of REDD+ activities. The use of a default value of 10% is allowed in this Methodology; %

According to the data provided and assessed in the historical reference period, the deforestation projection is determined as follows:

Estimation of projected ex–ante deforestation (ha)

Year	Estimated deforestation in Project Area according defor. in reference region	Estimated deforestation in project scenario	Estimated deforestation in Leakage Area
2021	305.89	6.88	0.00
2022	313.92	7.06	0.00
2023	204.44	4.60	0.00
2024	204.44	4.60	0.00
2025	204.44	4.60	0.00
2026	204.44	4.60	0.00
2027	204.44	4.60	0.00
2028	204.44	4.60	0.00
2029	204.44	4.60	0.00
2030	204.44	4.60	0.00
2031	204.44	4.60	0.00
2032	204.44	4.60	0.00
2033	204.44	4.60	0.00
2034	204.44	4.60	0.00
2035	204.44	4.60	0.00
2036	204.44	4.60	0.00
2037	204.44	4.60	0.00
2038	204.44	4.60	0.00
2039	204.44	4.60	0.00
2040	204.44	4.60	0.00

- To calculate the annual emission due to deforestation in the baseline scenario

  $AE_{bl,yr} = AD_{bl,yr} * TCO_{2eq}$

  Where:

$AE_{bl,yr}$ = Annual emission in the baseline scenario; $tCO_2\ ha^{-1}$

$AD_{bl,yr}$ = Historical annual deforestation in the baseline scenario; ha

$TCO2eq$ = Total carbon dioxide equivalent; $tCO_2\ ha^{-1}$

- To calculate the annual emission due to deforestation in the project scenario

$$AE_{REDD+project,yr} = AD_{REDD+project} * TCO_{2eq}$$

Where:

$AE_{REDD+project,yr}$ = Annual emission in the project scenario; $tCO_2\ ha^{-1}$

$AD_{REDD+project}$ = Projected deforestation with project activities; ha

$TCO2eq$ = Total carbon dioxide equivalent; $tCO_2\ ha^{-1}$

- To calculate the annual emission due to deforestation in the leakage area

$$AE_{lk,yr} = AD_{lk,yr} * TCO_{2eq}$$

Where:

$AE_{lk,yr}$ = Annual emission in the leakage area; $tCO_2\ ha^{-1}$

$AD_{lk,yr}$ = Annual projected deforestation in leakage area; ha

$TCO2eq$ = Total carbon dioxide equivalent; $tCO_2\ ha^{-1}$

- To calculate the emission reduction due to avoided deforestation

$$ER_{DEF,REDD+project} = (t_2 - t_1)\left(AE_{bl,yr} - AE_{REDD+project,yr} - AE_{lk,yr}\right)$$

Where:

$ER_{DEF,REDD+project}$ = Emission reduction due to avoided deforestation; $tCO_2e\ ha^{-1}$

$t2$ = Final year of the reference period; yr

$t1$ = Initial year of the reference period; yr

$AE_{bl,yr}$ = Annual emission in the baseline scenario; $tCO_2\ ha^{-1}$

$AE_{REDD+project,yr}$ = Annual emission in the project scenario; $tCO_2\ ha^{-1}$

$AE_{lk,yr}$ = Annual emission in the leakage area; $tCO_2\ ha^{-1}$

According to the data provided and assessed in the historical reference period and the data about the Emission Factors from Colombian FREL, the estimated net GHG emission reductions are determined as follows:

Estimation of projected ex–ante GHG emission reduction (tCO_2-e)

Year	Emissions in Project Area	Emissions in project scenario	Emissions in Leakage Area	Estimated Net GHG reduction
2021	106,387	2,394	0.00	103,993
2022	109,180	2,457	0.00	106,723
2023	71,105	1,600	0.00	69,505
2024	71,105	1,600	0.00	69,505
2025	71,105	1,600	0.00	69,505
2026	71,105	1,600	0.00	69,505
2027	71,105	1,600	0.00	69,505
2028	71,105	1,600	0.00	69,505
2029	71,105	1,600	0.00	69,505
2030	71,105	1,600	0.00	69,505
2031	71,105	1,600	0.00	69,505
2032	71,105	1,600	0.00	69,505
2033	71,105	1,600	0.00	69,505
2034	71,105	1,600	0.00	69,505
2035	71,105	1,600	0.00	69,505
2036	71,105	1,600	0.00	69,505
2037	71,105	1,600	0.00	69,505
2038	71,105	1,600	0.00	69,505
2039	71,105	1,600	0.00	69,505
2040	71,105	1,600	0.00	69,505

FOR DEGRADATION ACTIVITY

- To calculate the historical annual forest degradation in the project area in the baseline scenario

$$PFD_{bl,yr} = \left(\frac{1}{t_2 - t_1}\right) * \left(A_{core,bl} - A_{c-p,bl}\right)$$

Where:

$PFD_{bl,yr}$ = Annual historical primary forest degradation in baseline scenario; ha

t1 = Initial year of the reference period; yr

t2 = Final year of the reference period; yr

Acore,bl = Area in core class of the reference region, in the year of the start of the reference period; ha

Ac–p,bl = Reference region that changes from core to patch in the final year of the reference period; ha

$$SFD_{bl,yr} = \left(\frac{1}{t_2 - t_1}\right) * \left(A_{perforated,bl} - A_{perforated-patch,bl}\right)$$

Where:

$SFD_{bl,yr}$ = Annual historical secondary forest degradation in baseline scenario; ha

t1 = Initial year of the reference period; yr

t2 = Final year of the reference period; yr

Aperforated,bl = Area in perforated class of the reference region, in the year of the start of the reference period; ha

Aperforated–patch,bl = Area in reference region that changes from perforated to patch in the final year of the reference period; ha

- To calculate the historical annual forest degradation in the leakage area in the baseline scenario

$$PFD_{bl,lk,yr} = \left(\frac{1}{t_2 - t_1}\right) * \left(A_{core,bl,lk} - A_{c-p,bl,lk}\right)$$

Where:

$PFD_{bl,lk,yr}$ = Annual primary forest degradation in leakage area; ha

t1 = Initial year of the reference period; yr

$t2$ = Final year of the reference period; yr

$Acore,bl,bl$ = Area in core class n the leakage area, in the initial year of the reference period; ha

$Ac–p,bl,bl$ = Leakage area that changes from core to patch in the final year of the reference period; ha

$$SFD_{bl,lk,yr} = \left(\frac{1}{t_2 - t_1}\right) * \left(A_{perforated,bl,lk} - A_{perforated-patch,bl,lk}\right)$$

Where:

$SFD_{bl,lk,yr}$ = Annual secondary forest degradation in leakage area; ha

$t1$ = Initial year of the reference period; yr

$t2$ = Final year of the reference period; yr

$Aperforated,bl,lk$ = Area in perforated class of the leakage area, in the initial year of the reference period; ha

$Aperforated–patch,bl,lk$ = Area in leakage area that changes from perforated to patch in the final year of the reference period; ha

- To calculate the Annual projected forest degradation in the project area in the REDD+ project scenario

$$PFD_{REDD+project,yr} = PFD_{bl} * (1 - \%PFD)$$

Where:

$PFD_{REDD+project,yr}$ = Annual primary forest degradation in the project area, in project scenario; ha

PFD_{bl} = Historical primary forest degradation in the without project scenario; ha

$\%PFD$ = Projected decrease in primary forest degradation due to the implementation of REDD+ activities; %

$$SFD_{REDD+project,yr} = SFD_{bl} * (1 - \%SFD)$$

Where:

$SFD_{REDD+project,yr}$ = Annual secondary forest degradation in project scenario; ha

SFD_{bl} = Historical secondary forest degradation in the without project scenario; ha

%SFD = Projected decrease in secondary forest degradation due to the implementation of REDD+ activities; %

According to the data provided and assessed in the historical reference period, the degradation projection is determined as follows:

Estimation of projected ex–ante degradation (ha)

	Estimated degradation in Project Area		Estimated degradation in project scenario		Estimated degradation in Leakage Area	
Year	**Primary**	**Secondary**	**Primary**	**Secondary**	**Primary**	**Secondary**
2021	1,626.42	4.19	81.32	0.21	737.24	0.00
2022	1,669.14	4.30	83.46	0.21	737.24	0.00
2023	1,087.03	2.80	54.35	0.14	737.24	0.00
2024	1,087.03	2.80	54.35	0.14	737.24	0.00
2025	1,087.03	2.80	54.35	0.14	737.24	0.00
2026	1,087.03	2.80	54.35	0.14	737.24	0.00
2027	1,087.03	2.80	54.35	0.14	737.24	0.00
2028	1,087.03	2.80	54.35	0.14	737.24	0.00
2029	1,087.03	2.80	54.35	0.14	737.24	0.00
2030	1,087.03	2.80	54.35	0.14	737.24	0.00
2031	1,087.03	2.80	54.35	0.14	737.24	0.00
2032	1,087.03	2.80	54.35	0.14	737.24	0.00
2033	1,087.03	2.80	54.35	0.14	737.24	0.00
2034	1,087.03	2.80	54.35	0.14	737.24	0.00
2035	1,087.03	2.80	54.35	0.14	737.24	0.00
2036	1,087.03	2.80	54.35	0.14	737.24	0.00
2037	1,087.03	2.80	54.35	0.14	737.24	0.00
2038	1,087.03	2.80	54.35	0.14	737.24	0.00
2039	1,087.03	2.80	54.35	0.14	737.24	0.00
2040	1,087.03	2.80	54.35	0.14	737.24	0.00

- To calculate the annual emission due to forest degradation in the baseline scenario

$$AE_{fd,bl,yr} = \left(PFD_{bl,yr} * DTBCO_{2eq,1}\right) + \left(SFD_{bl,yr} * DTBCO_{2eq,2}\right)$$

Where:

$AE_{fd,bl,yr}$ = Annual emission due to degradation in the baseline scenario; $tCO_2\ ha^{-1}$

$PFD_{bl,yr}$ = Annual primary forest degradation in baseline scenario; ha

$SFD_{bl,yr}$ = Annual secondary forest degradation in baseline scenario; ha

DTBCO2eq,1 = Carbon dioxide equivalent in the difference of total biome per hectare, in the class of primary degradation; tCO2e ha^{-1}: 76.34 tCO2e ha^{-1}

DTBCO2eq,2 = Carbon dioxide equivalent in the difference of total biome per hectare, in the class of secondary degradation; tCO2e ha^{-1}: 97.79 tCO2e ha^{-1}

1,2: Degradation type; 1- primary degradation, 2- secondary degradation

- To calculate the annual emission due to forest degradation in the project scenario

$$AE_{fd,REDD+project,yr} = \left(PFD_{REDD+project,yr} * DTBCO_{2eq,1}\right) + \left(SFD_{REDD+project,yr} * DTBCO_{2eq,2}\right)$$

Where:

$AE_{fd,REDD+project,yr}$ = Annual emission due to degradation in the project scenario; tCO2 ha^{-1}

$PFD_{REDD+project,yr}$ = Annual primary forest degradation in project scenario; ha

$SFD_{REDD+project,yr}$ = Annual secondary forest degradation in project scenario; ha

DTBCO2eq,1 = Carbon dioxide equivalent in the difference of total biome per hectare, in the class of primary degradation; tCO2e ha^{-1}: 76.34 tCO2e ha^{-1}

DTBCO2eq,2 = Carbon dioxide equivalent in the difference of total biome per hectare, in the class of secondary degradation; tCO2e ha^{-1}: 97.79 tCO2e ha^{-1}

1,2: Degradation type; 1- primary degradation, 2- secondary degradation

- To calculate the annual emission due to forest degradation in the leakage area

$$AE_{fd,lk,yr} = \left(PFD_{lk,yr} * DTBCO_{2eq,1}\right) + \left(SFD_{lk,yr} * DTBCO_{2eq,2}\right)$$

Where:

$AE_{fd,lk,yr}$ = Annual emission due to degradation in the leakage area; tCO2 ha^{-1}

$PFD_{lk,yr}$ = Annual primary forest degradation in leakage area; ha

$SFD_{lk,yr}$ = Annual secondary forest degradation in leakage area; ha

$DTBCO2eq,1$ = Carbon dioxide equivalent in the difference of total biome per hectare, in the class of primary degradation; $tCO_2e\ ha^{-1}$: 76.34 $tCO_2e\ ha^{-1}$

$DTBCO2eq,2$ = Carbon dioxide equivalent in the difference of total biome per hectare, in the class of secondary degradation; $tCO_2e\ ha^{-1}$: 97.79 $tCO_2e\ ha^{-1}$

1,2: Degradation type; 1- primary degradation, 2- secondary degradation

- To calculate the emission reduction due to avoided forest degradation

$$ER_{FD,REDD+project} = (t_2 - t_1)\left(AE_{FD,bl,yr} - AE_{FD,REDD+project,yr} - AE_{FD,lk,yr}\right)$$

Where:

$ER_{FD,REDD+project}$ = Emission reduction due to forest degradation; $tCO_2e\ ha^{-1}$

$t2$ = Final year of the reference period; yr

$t1$ = Initial year of the reference period; yr

$AE_{FD,bl,yr}$ = Annual emission by forest degradation in the baseline scenario; $tCO_2\ ha^{-1}$

$AE_{FD,REDD+project,yr}$ = Annual emission by forest degradation in the project scenario; $tCO_2\ ha^{-1}$

$AE_{FD,lk,yr}$ = Annual emission by forest degradation in the leakage area; $tCO_2\ ha^{-1}$

According to the data provided and assessed in the historical reference period, the estimated net GHG emission reductions are determined as follows:

Estimation of projected ex–ante GHG emission reduction (tCO_2-e)

	Emissions in Project Area by degradation		Emissions in project scenario by degradation		Emissions in Leakage Area by degradation		Estimated Net GHG reduction
Year	Primary	Secondary	Primary	Secondary	Primary	Secondary	
2021	124,153	409.34	6207.64	20.47	56277.31	0.00	62,057
2022	127,414	420.09	6370.69	21.00	56277.31	0.00	65,165

	Emissions in Project Area by degradation		Emissions in project scenario by degradation		Emissions in Leakage Area by degradation		Estimated Net GHG reduction
Year	Primary	Secondary	Primary	Secondary	Primary	Secondary	
2023	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2024	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2025	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2026	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2027	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2028	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2029	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2030	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2031	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2032	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2033	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2034	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2035	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2036	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2037	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2038	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2039	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812
2040	82,979	273.59	4148.94	13.68	56277.31	0.00	22,812

Audit team considers that no significant material discrepancies were found that could affect the results, and therefore they are clearly and correctly represented in the spreadsheets provided. The formulae used comply with the monitoring plan and as reflected in the MR document, and the methodology and default values used are appropriate. Therefore, the ex-ante estimated net GHG emission reduction amount is considered accurate and realistic.

6.2.3 Additionality

In the PD, Section "*3.3.2 Additionality analysis: Step 3. Barrier analysis*", the additionality was presented, as a continuation of steps of baseline analysis.

Analysis of type barriers was carried out, according to the steps describe in the BCR's "Baseline and Additionality", version 1.1, and developed in the Annex "*Analisis_Adicionalidad_Barreras_Galilea_v3.xlsx*" /8.5.2/, as follows:

- Sub-step 3a. Identify the barriers that would prevent the project implementation: *i)* investment, *ii)* institutional, *iii)* social, *iv)* technological, *v)* land tenure, *vi)* market, *vii)* transportation, and *viii)* storage barriers.

- Sub-step 3b. Demonstrate that the identified barriers would not prevent the implementation of at least one of the identified land use alternatives (except the project activity):

  - For agricultural crops: 14 barriers were identified, from which 9 can be overcome with the development of the activity through international public-private resources.

  - For the pasture activity for livestock: 11 barriers were identified, from which 5 can be overcome through the applicability of current regulations in the sector, with the investment of public and private resources and with strategic alliances.

  The baseline scenario corresponds to land use corresponding to agricultural crops, because, and it presented 5 barriers, that are related to territorial and national dynamics.

The PP concluded that "*... the REDD+ project is considered additional it has promoted the declaration process by protecting this wilderness area through REDD activities since 2010, long before the declaration, and once the RGP is created, the project continues to be additional by becoming an ally for the implementation of the PMA, since the resources from emission reductions destined to the implementation of REDD+ activities will be invested in compliance with the guidelines and zoning of the protected area ...*".

The Audit team considers that the project complies with the additionality criteria established in the methodology applied, by producing a net benefit to the atmosphere in terms of reduce the GHG emissions and that the mitigation result would not have occurred in its absence. Likewise, the Audit team considers that according to the documentary annexes, the compliment of the national legislation has been evaluated.

Although the barrier analysis was evaluated in the first validation, for this revalidation, the project holder evaluated the reliable scenarios. Through the use of land identified in the satellital images /9/, and the legislation that has been updated in the last few years, the project holder corroborated that the barriers have not changed in a significant way. Once the information provided by the PP is evaluated and consistent with the official information, the audit team considers that the barriers and scenarios are credible, and finally, the barriers are sufficiently justified to indicate that the project continues to be additional.

6.2.4 Conservative approach and uncertainty management

In Section 3.5 of the PD, the PP has evaluated the uncertainty for:

- Maps: the PP assures and trusts in *"IGAC resolution 471 of 2020* [added and modified by resolution of IGAC 529 de 2020 *... the official cartography products in Colombia must have, this is considered as* ***95%*** *or more accurate, therefore these products or forest cover maps are CONFORMED*". So, the activity data taken of Monitoring System of Forest

and Carbon (SMByC by its acronym in Spanish) is the official source of information to ensure thematic accuracy according to IGAC requirements. The Holder Project developed the process according to the BCR 0002 Methodology Version 3.1. The holder project obtained the data and emission factor through the official cartography; the procedure developed by the IGAC has considered 95% precision.

- Emission Factors: the PP is based on uncertainty proportions for "modified" emission sources in the Andes of the FREL Colombia 2020 - Table 18. Conservatively. Additionally, the values of the lower interval were taken as additional adjustment for national circumstances.

So, the PP has managed the uncertainty in a correctly way, and it applied the requirement stablished in BCR Standard, Section 13.1. So, the Audit team confirms that the PP applied adequately the procedure to uncertainty management and considers that project is conservative, given that the PP employed national parameters for the ex-ante and ex-post quantifications.

6.2.5 Leakage and non- permanence

In the updated PD, Section "*3.6 Leakage and non-permanence*", the PP conducts the leakage analysis based on the risks that project activities may cause displacement of deforestation agents and drivers outside the Project Area, as follows:

- The project activities will be developed by local communities, respecting traditional knowledge and guaranteeing compliance through conservation agreements. So, it is expected that the demand for deforested areas will be reduced and logging activities beyond the area to be protected will not be motivated.

- The project has a social team in the field who act as mediators of dialogue and agreement processes between the community and external actors. So, it is expected to maintain common efforts to protect forests and agree with other agents to avoid causing damage to natural resources.

- As a mitigation measure, the project seeks to strengthen the social relations through the Amé Classroom. So, forest protection is a common factor among all stakeholders.

- Strengthen the land tenure by the PP over the Project Area and, therefore, the use rights, taking into account that the documentation about land ownership is clear. So, the implementation of project activities within the Project Area and their appropriation by communities are guaranteed, without the risk of being forced to use other areas for this purpose.

- The project develops its activities in alignment with local, regional and national governance and different planning instruments in the territory, in order to generate synergies in the instruments. So, it is expected to achieve greater effectiveness in conservation processes.

The audit team confirmed that the project holder uses the BCR Tool, taking into account the actions to prevent the risks, mainly social, environmental, and financial. In addition, according to the present revalidation, the project has been maintained during the first 10 years of the quantification period; likewise, the activities corresponding to the benefits have ensured that the project can be maintained for the rest of the period, considering the commitment between the project holder and the community of Galilea. The above is confirmed through the interviews conducted with the community.

The assessment of non-permanence is consistent with that described in the PD. According to the BCR standard, to assurance the permanence of the project activities the project holder applied the BCR Tool "Permanence and Risk Management" v1.0. The PP identified risks to affect the project, likewise, dined the action to maintain the project over time; these actions are detailed in Annex Measure of environmental and social impacts /8.5.3/. During the assessment, the audit team confirms that the actions stated are achievable, coherent, and adequate to avoid or manage the project risks identified.

Therefore, the AENOR audit team can verify that the project proponents ensure the permanence of the project activities during the period of quantification of emission reductions

6.2.6 Mitigation results

The Audit team reproduced the ex–post calculations /10.1/ and /10.2/ and cross-checked that the data, parameters, and equations used were consistent with the parameters described in the PD and in the MR. Also, any error that would affect the results of the abatement results was checked. Therefore, the ex–post estimated net GHG emission reduction amount is considered accurate.

The Audit team considers that the PP has complied with the procedures established in the BCR0002 methodology version 3.1 regarding the baseline emissions, project emissions and leakage emissions (corresponding to zero) and the requirements of the BCR Standard v3.2 to calculate the ex–post results.

Based on the results obtained from the GHG emissions reductions in the baseline scenario and in the monitoring of the deforestation and degradation in the project scenario, during the current period (2021-2023), the ex–post calculations were developed.

GHG emission reduction deforestation avoided (tCO2-e)

Year	Project Emissions	Emissions in Leakage Area	Estimated Net GHG reduction
2021 *(28-02-2021 to 31-12-2021)*	0	0	88,656
2022 (01-01-2022 to 31-12-2022)	833	0	108,347
2023	622	1,272	11,535

Year	Project Emissions	Emissions in Leakage Area	Estimated Net GHG reduction
(01-01-2022 to 28-02-2023)			

GHG emission reduction degradation avoided (tCO2-e)

Year	Project Emissions	Emissions in Leakage Area	Estimated Net GHG reduction
2021 *(28-02-2021 to 31-12-2021)*	9	8,158	96,996
2022 (01-01-2022 to 31-12-2022)	-	44	127,790
2023 (01-01-2022 to 28-02-2023)	7	0,00	13,874

The monitored data was corroborated with the support provided by PP in GIS files /9/, calculations /10/, the PD and MR, it was found correct.

According to the above information, the mitigation results are following:

Total Ex-post removals in the Monitoring Period:

Year	Project Emissions	Emissions in Leakage Area	Estimated Net GHG reduction
2021 *(28-02-2021 to 31-12-2021)*	9	8,158	185,652
2022 (01-01-2022 to 31-12-2022)	833	44	236,137
2023 (01-01-2022 to 28-02-2023)	629	1,272	25,409
Total	1,471	9,474	447,198

The estimated total corresponds to 447,198, the data and results are evaluated in the ex-post calculations /10/. The data, equations and procedures were developed by the Project Holder of the adequate way, no discrepancies were found in the last version of the Monitoring Report.

Finaly, integrating the values of deforestation and degradation activities, the following results were obtained,

Total GHG emission reduction (tCO2-e)

Year	Net GHG reduction		
	Deforestation	Degradation	Total
2021	88,656	96,996	**185,652**

Year	Net GHG reduction		
	Deforestation	Degradation	Total
2022	108,347	127,790	**236,137**
2023	11,535	13,874	**25,409**
Total	**208,538**	**238,660**	**447,198**

According to section 13.1 of the BCR Standard, the system will discount and maintain a reserve of the 20%of the total quantified GHG emissions, for that the VCC corresponds to 357,758.

The actual values of the emission reductions achieved during the monitoring period with the estimations in the validated GHG project are higher than those estimated in the ex-ante related to the PD. As seen in the following table:

	Estimated GHG emission reductions or removals (tCO2e)	Net GHG emission reductions or removals (tCO2e)
Emission reductions / removals (tCO2)	325,649	447,198

According to the results and the activities developed for the project, the PP indicated that the difference is caused by the conservation and effectiveness activities. The audit team assessed the ex-ante reduction as explained in Section 6.2.2, and the results by ex-post were assessed as adequate. In addition, the activities of the monitoring period have been confirmed with evidence and corroborated by the field visit.

Also, in the following sections of the MR, the development of the Project and the benefits achieved were evaluated:

- MR, Section "*14.1 Implementation status of the project*"
- MR, Section "*15.1.1.1 Monitoring the execution of activities*" show the results of the project activities:
  - Sustainable productive projects: Beekeeping, Poultry farming " Gallinas felices" (Happy Hens), Fish farming, Orchads and nursery,
  - Community and scientific research
  - Conservation agreements
  - Ecotourism
  - Ranger program
  - AME environmental classroom

6.3 Environmental and social effects of the project activities and no net harm

The PP corroborated through the co-benefits that the project is no cause negative environmental and social effects by the project activities and included the positive impacts in the No Net Harm Environmental and Social Safeguards tool.

The PP applied the report form to confirm disturbances caused by fire /10.3/. During the monitoring period, there were no fires in the project area.

The PP presented the environmental assessment and it analyzed the probable effects on biodiversity and ecosystems within the limits of the project; likewise the project assessed the significant socioeconomic effects of project activities within the project boundary; and finally, the PP demonstrated that the co benefits are positive effects over these components.

The audit team evaluated the documentation provided by the project holder. Compliance was confirmed during the on-site inspection. AENOR considers that project activities do not create any net harm to the environment or communities; rather, the project holder has proved the socioeconomic and environmental advantages of the project site. Similarly, the project holder used adequately the "No Net Harm Environmental and Social Safeguards" tool.

6.4 Project contribution whit the Sustainable Development Goals (SDGs)

The project holder reported the contributions to the Sustainable Development Goals through the project activities was carried out in the monitoring period. The project demonstrated compliance with the targets set for this monitoring. The SGD´s identified were:

1. No Poverty: Generate economic income through small-scale production of honey from bees, orchards, poultry and fish farming.

2. Zero Hunger: Promote greater access to healthy, nutritious and sufficient food through small-scale production of honey, vegetable gardens, poultry and fish farming.

4. Quality Education: Strengthen the capacities of different research groups and rural inhabitants, as well as support continuing education in the area with the implementation of mobile environmental classrooms with the support and alliance of educational institutions.

5. Gender Equality: Generate job opportunities in the local environment in a gradual manner, in which women can be involved in the implementation of activities.

6. Clean Water and Sanitation: Contribute to the conservation of water resources, on the effluents that circulate under the area of influence, avoiding interventions by third parties and monitoring the quality of the resource.

8. Decent Work and Economic Growth: Gradually generate job opportunities in the local environment, with the objective of implementing sustainable conservation and productive activities

11. Sustainable Cities and Communities: Promote community sustainability through ecotourism and small-scale production of honey from bees, orchards, poultry and fish farming.

12. Responsible Consumption and Production: Promote responsible production and consumption with the development of ecotourism and sustainable production projects

13. Climate Action: Achieve a reduction in GHG emissions, gradually contributing to the national target of 20% reduction by 2030, in accordance with the commitments of the Paris Agreement.

15. Life on Land: Protect the region's forest masses over the years and avoid the materialization of a deforestation risk present in the territory

To evaluate compliance, the audit team reviewed the documentation supported /7/, the development of the tool Sustainable Development Goals (SDG) /7.10/, and finally, confirmation through interviews with the stakeholders and verification of the activities related to the Monitoring Report.

6.5 Co-benefits (if applicable)

The project holder stablished the co benefits related to the project activities /7/, and the indicators are corroborated though the evidence and the visit to the project activities: Beekeeping; Poultry farming (Happy Hens); Fish farming; Orchards and nursery; Community and scientific research; Conservation agreements; Ecotourism; Ranger program; AME environmental classroom.

And on the other hand, the project included the special category, and it provided the elements and evidence necessary to comply with this category /7/; likewise, the project developed the indicators according to the standard, relating biodiversity conservation, benefits to communities, and gender equality.

AENOR considers that the procedures to define the indicators are adequate, reliable, and coherent with the evidence; therefore, the holder project is in compliance with the ORCHID category.

6.6 Double counting avoidance

The project provided evidence that it was registered in RENARE (the National Registry of GHG Emissions Reduction, by its acronym in Spanish), which indicates that the project has complied with the national legislation. Currently, the platform is out of work. Likewise, the Project holder applied the BCR Tool "Avoiding Double Counting (ADC)".

AENOR found no evidence of double counting or that the project has or will participate in another GHG program or that the GHG emission reductions or removals generated by the project are included in an emissions trading program or any other mechanism that includes GHG emissions trading.

6.7 Compliance with applicable legislation

The PP identified the national and local regulation applicable to project, this information is adequate, given that includes all relevant rules and regulations since environmental area and territorial level. Correspondingly, the PP has made the consultation to the institutions national (RENARE) and local (CORTOLIMA) to demonstrate the compliance and compatibility of the project with the current regulations /11/.

Similarly, the PP demonstrated that the project area is not overlapped with any area with the presence of indigenous or afro-Colombian people, and considering that the project holders are private owners, the project is not affecting the rights of indigenous or afro-Colombian people. This information was corroborated across the institutional information: SIG data national information /9/.

The PP supplied the documentation in Annex 15 /14/, which AENOR confirmed. The audit team considers the procedure sufficient and can show that the PP updates the rules and regulations on a periodic basis. In addition, during the onsite visit, the audit team conducted an interview with the local environmental authority, CORTOLIMA, which supported the compliance of the project.

6.8 Carbon ownership and rights

To evaluate the carbon rights, the CAB verified the information of the project holder joint the other participants, as the Tolima University. Also was verified the agreements stablished with the parts and conducted the interviews to the delegates of university.

During the audit process, other staff members of the university, presented questions to the CAB, and it was evaluated if all directives have been informed about the project. From this situation, the audit team required to the Project Holder demonstrate that all project stakeholders agree to the management of carbon rights.

Taking above, the PP included others evidences to compliance with the requirements about ownership and rights /2/, likewise, presented an action plan to improve the

communication with the other members of the university, and then the CAB generated the Future Action Request (FAR), which shall follow in the next verification.

In conclusion, the project holder provided enough documentation to confirm that the process was appropriate, and the stakeholders are agreeing with the project; likewise, CAB can corroborate that the agreement /2.8/ complies with the requirements of the BCR standard and there are no discrepancies with it. Similarly, it is clear what the responsibilities, obligations, and rights of each of the signatory parties are. About the land tenure, the PP presented in Annex 2 /2.5-2.6/ the certificates corresponding, with the legally with each owner, also included to assurance that there is not exist land conflict, the certificate that indicates "NO record of forcibly dispossessed and abandoned land" /2.2/.

AENOR considers that the project has been complied with the requirements about the carbon ownership and rights.

6.9 Risk management

The project holder included an analysis of risk management using the Risk and Permanence tool v1.0. The audit team evaluated the procedures of the project holder, who identified the main risk in three components: social, environmental, and financial. According to Section 13.1 of the BCR Standard, the AFOLU projects are discounted by 20% of the total quantified GHG reductions. The project holder confirms this information in Section 3.8.10.3 of the PD and Section 15.6 of Monitoring Report

6.10 Stakeholders' Consultation

The audit team evaluate the information corresponding to stakeholder´s consultation provided by the PP /8.5.4/ and confirmed the information through interviews with the Galilea community, forest ranger, beekeepers, women, Tolima University representative, local authorities, and environmental authorities. (See section 4.3 and Annex 4 of this report).

The project holder has been compliance with the consultation process; however, it must improve to communication with the stakeholder (FAR1).

6.10.1 *Public Consultation*

No public comments received during the public consultation period.

6.11 REDD+ safeguards (if applicable)

This section was assessed through the indicators and criteria, by the ¨**Safeguards REDD+**¨ tool v1.1. /9-12.3-15/.

During the audit process the stakeholders of the Tolima University presented to AENOR questions about the project, which indicate some weaknesses, that this situation was

resolved by the project holder, however the audit team required the action plan to improve the communication to the stakeholders and avoid unknowledge by the stakeholders (FAR1). Overall, the project has been compliant with the Safeguards and the national interpretation, compliance with the BCR standard and its respective tool.

6.12 Climate change adaptation

The project holder asserts that project contributes to climate change adaptation through the national Climate Change Policies and the activities related in the Monitoring Report. The project holder has demonstrated compliance with the requirements described in Section 10.8 of the BCR Standard; the evidence was assessed during the review document and supported by the interviews conducted on-site.

7 Internal quality control

To give a fair level of assurance of conformance against the specified audit criteria and materiality thresholds within the audit scope, the evaluation was carried out. A positive evaluation statement fairly guarantees that the project's GHG claims are accurate and fairly represent the GHG data and information, based on the audit findings.

Following the completion of the assessment process by the verification team, all documentation undergoes an internal quality control through a technical review before submission to BCR. The technical reviewer is a qualified member of AENOR, independent from the team that carried out the validation of the project activity. The technical reviewer or the team appointed for the technical review are qualified in the technical area(s) and sectoral scope(s) of the project activity.

As part of the validation and verification process, AENOR plans the field visit in the project area to assess its implementation status, the quality of field data collection techniques, compliance with the monitoring plan, the views of stakeholders, and the management of the forest plantation. The validation and verification process is carried out through a combination of initial meetings, desk assessments, and on-site inspections, and interviews are conducted with the community and other stakeholders (local government, local environmental entities, and other institutions present in the production area).

AENOR carries out a meticulous review of the spreadsheets to verify the correct application of the methodology (formulas, equations, and spreadsheets) and checks that the necessary data for the calculation of GHG removals is provided properly. Based on the evaluation carried out, AENOR confirms with a reasonable level of safety that the emission reductions and removals claimed are free from errors, omissions, or material inaccuracies and generates the necessary findings for the proposer so that it responds adequately and meets the requirements of the standard and the methodology to give them corresponding closure.

8 Verification opinion

AENOR has revalidated and verified that the "Proyecto de Compensación de Emisiones. Conservación del Bosque Galilea-Amé" project complies with the BCR Standard v3.2. The project has been implemented in accordance with the Project Description. The findings of this report show that the project, as described in the project documentation, is in line with all applicable criteria for validation and verification.

The verification consisted of the following three phases: i) desk review of the project design, monitoring plan and ex-ante and ex-post estimation of GHG reductions; ii) on-site audit and stakeholder interviews; iii) resolution of outstanding issues and the issuance of the final validation and verification report and opinion. During the verification process, clarifying and corrective actions were raised; all have been successfully closed as shown in the report annexed to this report.

The review of the updated PD and MR documentation and additional documents related to the ex-ante estimation and monitoring methodology; and the subsequent background research, follow-up interviews and review of the parties' comments have provided AENOR with sufficient evidence to validate compliance with the established criteria.

The revalidation conclusions can be summarized as follows:

The ex-ante analysis of the project's GHG reductions has been carried out in an accurate, transparent and conservative manner, estimating total net GHG removals of 1,999,650 tCO2e and an annual average of 99,983 tCO2e, which with the discounts for non-permanence risk results in 337,377 tCO2e for a GHG emission reduce quantification period of 30 years, from 01-september-2010 to 31-August-2040. The total GHG emissions for avoided deforestation correspond to 1,461,806 and the degradation avoided: 537,844 tCO2e.

The verification assessment covered the monitoring period from 01, March 2021 to 28, February 2023 and verified that calculated emission reductions were achieved during the monitoring period with a reasonable level of assurance.

AENOR can issue a positive verification opinion for verified GHG emission reductions of 447,198 tCO2e for the monitoring period (01-03-2021 to 28-02-2023), a 20% reserve of 89,439 tCO2e, for a total of 357,758 verifiable marketable verified removals for GHG reductions. The total corresponds to 208,538 tCO2e for deforestation avoided; and 238,660 tCO2e for degradation avoided. AENOR has verified a reasonable level of assurance that these removals reductions have been achieved.

AENOR considers that the project manager carries out the monitoring and reporting of its GHG mitigation actions in accordance with the requirements of the BCR standard and the results of the quantification of emission reductions are verifiable in the framework of the ISO 14064-3:2019.

9 *Verification statement*

The scope of the project verification audit of the "Proyecto de Compensación de Emisiones. Conservación del bosque Galilea – Amé" was to verify GHG emissions removals, implementation of activities, and their reported impact for the monitoring periods from March 1, 2021, to February 28, 2023.

The objective of the verification audit of the "Proyecto de Compensación de Emisiones. Conservación del bosque Galilea – Amé" was to determine:

• that the activities, methods and procedures, including monitoring procedures, have been implemented in accordance with the PD; and

• that the greenhouse gas (GHG) emission reductions and removals reported for the monitoring period are materially accurate.

The following criteria were used to evaluate this project:

- Methodological Document. AFOLU Sector. Bcr0002 Quantification of GHG Emission Reductions. REDD+ projects. Version 3.1.
- BCR Standard from differentiated responsibility to common responsibility. Version 3.2. September 23, 2023.
- Validation and Verification Manual Greenhouse Gas Projects. V2.3. January 9, 2024.

- Tools and guidelines:
    - Tool for the determination of contributions to meeting the Sustainable Development Goals (SDGs) of Greenhouse Gas (GHG) projects. v 1. July 13, 2023
    - Permanence and Risk Management. BCR Tool. V1.0. BCR project holder take actions to ensure the project benefits are maintained over time. V1.0. March 7, 2023.
    - Tool to demonstrate compliance with the REDD+ Safeguards. Version 1.1.
    - Avoiding double counting v2.0
    - Monitoring, Reporting and Verification Tool. v 1. February 13, 2023
    - Not Net Harm Environmental and Social Safeguards (NHN) Tool. Version 1.0

In addition, the following documents were used as reference during the audit process:

- Good practice guide for land use, land use change and forestry. IPCC, 2003
- ISO 14064:2019

    - Part 2: Specification with guidance, at project level for the quantification, monitoring and reporting of emission reductions or enhancements in greenhouse gas removals.
    - Part 3: Specification with guidance for the verification and validation of greenhouse gas declarations (2019)
- ISO 14065:2013 (EN) Greenhouse gases - Requirements for bodies performing validation and verification of greenhouse gases, for use in accreditation or other forms of recognition.

Furthermore, the following standards were applied:

- National regulations:
    - Decree 926 of 2017. Ministry of Finance
    - Law 1931 of 2018 "Climate Change Law".
    - Resolution 1447 of 01 August 2018 of the Ministry of Environment and Sustainable Development and its amendment Resolution 831 of 20 September 2020

AENOR can issue a positive verification opinion for verified GHG emission reductions of 447,198 tCO2e for the monitoring period (01-03-2021 to 28-02-2023), a 20% reserve of 89,439 tCO2e, for a total of 357,758 verifiable marketable verified removals for GHG reductions. The total GHG reductions corresponds to 208,538 tCO2e for deforestation avoided; and 238,660 tCO2e for degradation avoided. AENOR has verified a reasonable level of assurance that these removals reductions have been achieved.

The project has demonstrated the contribution to SGD´s, specifically 01, 02, 04, 05, 06, 08, 11, 12, 13 y 15., and the compliance of criteria and indicators to co-benefits and the ORCHID special category.

The nature and extent of the verification activities have been shaped to provide a high, but not absolute level of assurance in the data and information supporting this statement, which are by nature historical. The level of assurance used in the audit was not less than 95 per cent and the maximum material discrepancy of the accepted data was 5 per cent. The audit was performed to provide a reasonable level of assurance in accordance with the criteria defined within the scope.

AENOR considers that the project manager performs the monitoring and reporting of its GHG mitigation actions according to the results of the quantification of emission reductions are verifiable under ISO 14064-3:2019. The declaration that the GHG statement verification was conducted in accordance with ISO 14064-3:2019.

10 Annexes

Annex 1. Competence of team members and technical reviewers

Claudia J Polindara Romero

Claudia Polindara is a Forestry Engineer from the Universidad Distrital Francisco José de Caldas, specialist in Environmental Law and master's in environmental law and management from the Universidad del Rosario. She has 13 years of experience in Environmental and Forestry Management, and in the last 4 years she has been working as an auditor of projects for climate change mitigation activities under different carbon standards, such as: CERCARBONO, BCR Standard, VCS and CCB, CDM, among others.

Daniel Bermejo

Daniel Bermejo is a Forest Engineer with a MSc in Sustainable Finance. He began his career in private consulting, specializing in climate risk analysis and TCFD risks, forestry development, agriculture and forestry banking standards, environmental footprint projects and others. Since 2022 he participates as an auditor in several AFOLU projects in different carbon schemes, such as VCS, CCB, GS, FCPF, Cercarbono and BCR. Daniel has a professional Certificate Program in Sustainable & Inclusive Landscapes from Wageningen University, understanding topics regarding Landscape Leadership, Governance, Finance and Climate Action. He has participated in several ISO lead auditor courses. He is an expert in Climate, Community and Biodiversity aspects and has worked in LATAM, North America, Africa, and Europe countries. He speaks Spanish, English and French fluently.

Adrián Vidal de Prados

Adrián Vidal is a Forest Engineer, with a master's degree in Forest Engineering from the Technical University on Madrid, and a Postgraduate Diploma in Climate Change from the National University of Quilmes and the National University of Jujuy. Adrián works at the Climate Change Unit in AENOR and has more than 7 years of professional experience in forestry and sustainability. Currently, he audits projects under several international programs such as VCS, CCB and Gold Standard, and under jurisdictional programs such as the FCPF Carbon Fund of the World Bank or REDD Early Movers. Prior to joining AENOR, he worked at the Basque Centre for Climate Change (BC3) carrying research in global governance, national policies, and modelling of Agriculture, Forestry and other Land Use (AFOLU) mitigation measures. He worked at the AFOLU Unit of the Transparency division of UNFCCC, providing support to the intergovernmental climate change process on issues related to land use, land use change and forestry (LULUCF), agriculture and REDD+. He also has experience in research, urban forestry, landscape forest restoration and environmental consultancy, and collaborated in the Global Forest Survey project of FAO.

Pablo Moreno Cerero

Pablo Moreno is a Forest Engineer, and he has a master's degree in Forest engineering and management, both carried out in Polytechnic University of Madrid. Pablo has more than 3 years of experience in forestry and sustainability. He has worked since he stated his master´s studies close to the environment in different ways. The main branch of his career has been forest management, operations management, technical analysis, working with GIS and field work as well as quality assessment and R&D development in forestry production-related topics in search of efficiency and process optimization. The other path of his career has been focused to sustainability consultancy and research and climate change. He has worked in different countries: Spain, U.S.A. and Australia. In AENOR is working with international projects, mainly in Africa and South America. He is a native Spanish speaker proficient in English and holds a basic level of French.

Javier Cócera.

Javier Cócera holds a degree in Forestry Engineering from the Technical University of Madrid. He has a master's degree in forestry engineering from the Polytechnic University of Madrid with a stay at the University of Freiburg in Breisgau. Javier has 3 years of experience, which has always been linked to forest management and sustainability. He has worked in forestry consultancy companies, carrying out forest and forest resource management projects, as well as forest inventories and the application of GIS and LiDAR systems.

Annex 2. Clarification requests, corrective action requests and forward action requests

Finding ID	1	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Section No. PD - Version				
General				
Description of finding				
The PP does not clarify or indicate within the PD the version of the standard and the version of the methodology it applies. Also, and taking into account the adjustments and changes developed for baseline revalidation and the fourth verification, the PP is required to identify through a gap analysis, the relevant changes detected between previously validated and verified versions and the version of the current standard and methodology.				
Project holder response (18/08/2023)				
The update to the BCR version 2.0 template is made with the adjustments of versions 3.1 for the BCR 0002 Standard and Methodology. Also, the gap analysis generated by the Project migration is attached by the name "Analisis_brechas_Galilea_V1". The new version of PD name is "BCR_PD_2010-2021_REDD_Galilea_AME_V2_18082023"				
Documentation provided by the project holder				
BCR_PD_2010-2021_REDD_Galilea_AME_V2 Analisis_brechas_Galilea_V1				
CAB assessment (12/12/2023)				

Finding ID	1	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***

The PP clarified the request about the version of the standard and methodology applied, and likewise presented the new version of the PD and Monitoring report using the templates established by the BCR Standard.

Furthermore, the PP included the necessary gap analysis, although, it is crucial to emphasize that the Monitoring Report is a template and not a tool, as described in the file of the gap analysis.

The information was supplied by the PP; nevertheless, there are several issues to be resolved:

1. The PD has sections no filled, such as: 16.4-16.5-16.6
2. The PP must justify if it believes that a particular section of the PD or MR is not applicable.
3. The summary does not contain the current process (revalidation and 4th verification, nor the monitoring period), so it must be included. Neither it included:
    a. *(a) A brief description of the existing scenario prior to the implementation of the project activities*
    b. *(b) Details of how the project activities will result in GHG emission reductions*
    c. *(c) The special category(ies) to which the project is proposed to apply, with a brief description of the criteria under which the project demonstrates compliance.*
    d. *(e) An average estimate of emission reductions attributable to the project activities*
4. Section 1.1 of the PD is not completed: "…Similarly, clearly describe and justify how the project is eligible under the scope of the BCR Standard".
5. PP must review if the third objective compliance with the proposed activities.
6. The conservations agreements (Section 2.3, numeral 3) could affect the safeguards, specifically the point 3.
7. Stakeholder consultation: The PP must supplement the information with a description of the sort of community, entities, and meeting dates, among other things. The information is insufficient.
8. The monitoring activities and indicators provided by the RM (Section 15.1.) are not consistent with the PD. The PP must include in the PD the indicators that allow evaluation if the activities with the MR are articulated.
9. The Grouped Projects Section of the MR must indicate if, during this monitoring period, any new areas were added or not.
10. Numbering error from section 3.4 of the PD.

The NC/CAR remains OPEN.

Project holder response (23/12/2023)

The information is supplied in the PD version 2.1 and issues are resolved as:

Finding ID	1	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***

1. The PD sections 16.4-16.5-16.6 in the version 2 actually correspond to chapter 17 Monitoring plan and are accordingly organized and filled in the PD version 2.1.
2. The MR have sections that are not applicable, and was justify in sections 14.1 y 14.3 in the MR version 2.1.
3. The summary is completed following the template items, please consult it in the section 2 of PD and section 1 of RM.
4. Section 1.1 of the PD is now completed.
5. The third objective in the PD ("La seguridad y conservación de fuentes hídricas naturales que benefician a comunidades locales, a sistemas de riego agropecuario y al sistema de generación de energía de la hidroeléctrica de Prado para beneficios regionales y nacionales) is removed and actually the project count with a total of three objectives in section 2.2.
6. The conservations agreement (Section 2.3, numeral 3) is removed.
7. The information with a description of the sort of community, entities, and meeting dates is attached to information Drive: 08_PD/Anexos/SOCIALIZACION PARTES INTERESADAS (https://drive.google.com/drive/folders/19nDCJDyNg_Yox2I4DSuXUlpuYSQImJiH?usp=drive_link). The validation and verification process has the opportunity to interview the actors to verify that all of them acknowledge the project.
8. The monitoring activities and indicators provided by the RM (Section 15) now are consistent with the PD (Section 17).
9. In The Grouped Projects Section of the MR it is indicated that, during this monitoring period, not new areas were added.
10. Numbering error from section 3.4 of the PD was corrected.

Documentation provided by the project holder

Drive: 08_PD/BCR_PD_2010-2021_REDD_Galilea_AME_V2.1.pdf (https://drive.google.com/file/d/1N_LXdN7b2PI2JATzWfka0yr706RxOnTc/view?usp=drive_link)

Drive: 12_REPORTE MONITOREO/BCR_4th-Monitoring-Report-01032021to28022023-Galilea_V2.1.pdf (https://drive.google.com/file/d/1mwkdp_4b4TvpF2AYMcnJ-i3lzrEHjd-d/view?usp=drive_link)

Drive: 08_PD/Anexos/SOCIALIZACION PARTES INTERESADAS (https://drive.google.com/drive/folders/19nDCJDyNg_Yox2I4DSuXUlpuYSQImJiH?usp=drive_link)

CAB assessment (01/02/2024)

Finding ID	1	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
The holder project has adjusted all of the NC/CAR concerns. CAR/NC is Closed.				

Finding ID	2	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Section No. PD Version Template				
General				
Description of finding				
The PD is not in the format or template established by the BCR program, although this may be optional, it is important to use it to facilitate the certifier's compliance with each required item, so it is suggested to adjust the PD according to this format. Additionally, in accordance with Section 4 of the BCR Standard Version 3.0, it should be noted that: *"...it is considered important that the documentation contained in the public registry be submitted in English*". Therefore, it is requested to update the relevant documentation.				
Project holder response (05/10/2023)				
The update to the BCR version 2.0 template is made with the adjustments of versions 3.1 for the BCR 0002 Standard and Methodology. The new version of PD name is "BCR_PD_2010-2021_REDD_Galilea_AME_V2_18082023". The PP made the update to the BCR version 2.0 template and once get validated the PD and the MR will be translated in English.				
Documentation provided by the project holder				

Finding ID	2	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
BCR_PD_2010-2021_REDD_Galilea_AME_V2				
CAB assessment (12/12/2023)				
It is recommended that the documents be submitted in English to avoid additional mistakes. Furthermore, the PP is required to adequately address NC/CAR 1, which is associated with CAR 2. The NC/CAR remains OPEN				
Project holder response (23/12/2023)				
The update to the BCR version 2.0 template is made with the adjustments of versions 3.1 for the BCR 0002 Standard and Methodology. Also, the gap analysis generated by the Project migration is attached by the name "Analisis_brechas_Galilea_V1". The new version of PD name is "BCR_PD_2010-2021_REDD_Galilea_AME_V2_18082023"				
Documentation provided by the project holder				
NA				
CAB assessment (01/02/2024)				
The PD will be evaluated once the project holder will provide the update version. NC Closed.				

Finding ID	3	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Section No. 2 Spatial boundaries of the PD				
Section 5.5.3 of the Validation and Verification Report				
Description of finding				
Spatial Boundaries: 1. There is no clarity within the reference area value indicated in the GDB files "*REDD+GALILEA_LB_2010_2021.gdb-20230616T024631Z-001*" and documented in the degradation calculations, therefore, cannot be compared, nor can patch areas be validated, core and drilled included in the Excel document: "Calculo_emision_exante_expost_NREF2010_2021_BCR_Degradacion_v1_062023" with respect to GDB areas. 2. The table in the shape file "Transición_2010_2015_LB" included in the GDB; "*REDD+GALILEA_LB_2010_2021.gdb-20230616T024631Z-001*", does not indicate the transition as such and only the 2010 areas are evidenced and there is no information on the 2015 areas. 3. The Project Proponent should clarify in the PD Section "2 Spatial and Temporal Limits" what is the actual extent of the spatial limits (for the Reference Region the value 547.189,85 has., for the Project Area values appear as 15.336,73 has., 15.926,67 has., 34.821,72 has. and for the Leak Belt the value 13.339,57 has.), and in the file "*Calculo_emision_exante_expost_NREF2010_2021_BCR_Deforestacion.xlsx*" sheet "*Parametros*", values for "Project area - AP - (ha)" = 13,767.69 ha appear and for "*Total area of the leak belt - Af - (ha)*" = 65.290,10 ha.				
Project holder response (22/08/2023)				
1. The GDB files is updated with the degradation attribute to match the excel document, and is attached by the names "REDD+GALILEA_LB_2010_2021_V2.gdb" and "Calculo_emision_exante_expost_NREF2010_2021_BCR_Degradacion_v1.1_082023" respectively 2. The feature data class is updated with "*Transicion*" attribute to demonstrate the change between observation times, 2010 to 2015 and 2015 to 2021. The shapefiles are				

Finding ID	3	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
attached within "*REDD+GALILEA_LB_2010_2021_V2.gdb*" file. Scroll down the attribute table to find the information for 2015 areas, the blank data is because for 2010 that area not content information. 3. In section 2.4.1 Project Area, is described that "As a grouped project, it contemplates a total potential area of 34,822 hectares, with a potential eligibility of 30,546.94 ha of forest; It currently registers as a project area a total of 212 properties that have a property extension of 15,926.67 ha, of which 13,767.69 ha are eligible for having stable forest areas between 2000 and 2010". This means that the actual project area is 13.767,69 ha and other areas are predial size (15.926,67 ha) and expansion area (34.822 ha) of the project. The leakage belt area is clarified in PD and calculation documents, the size 65.290,10 ha. was a mistake and the correct size is "Total area of the leak belt - Af - (ha)" = 13.339,57 ha.				
Documentation provided by the project holder				
REDD+GALILEA_LB_2010_2021_V2.gdb Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.1_082023 BCR_PD_2010-2021_REDD_Galilea_AME_V2				
CAB assessment (12/12/2023)				
The GIS information, the areas in the calculations, and the PD were adjusted by the PP; therefore, the project boundaries information is consistent with each other. The NC/CAR is CLOSED.				

Finding ID	4	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Section No. 11 BCR Standard 3.2				
5.5. Historical Period of Deforestation of the Validation and Verification Report				

Finding ID	4	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Description of finding				
In the PD tables (where projections are shown) and in the spreadsheet files "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1_06062023.xlsx" and "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1_06062023" notes that forecasts of deforestation and emissions to the future (Baseline) are including the year 2021. Therefore, we present an overlap between the new Historical Period of Deforestation and the fourth monitoring period, this taking into account that the methodology for the Historical Period of Deforestation refers to "The analysis of the historical rate of deforestation for the Reference Region and leakage area should be conducted at least two times (project start date and ten years before the project start date)", therefore, it is not clear that the revalidation of the baseline can be greater than 10 years, in this case, the baseline is being performed over a period of 11 years. The above should also be clarified for Degradation activity.				
Project holder response (18/08/2023)				
The methodological document "BCR0002_Methodological-document-REDD-projects" define: The analysis of the historical rate of deforestation for the reference region and leakage area should be conducted at least two times (project start date and ten years before the project start date). Considering that the time year 2021, is the end of historical period of deforestation (2010-2021) and the project area eligible at this time is the area that begins to monitor in years 2022 and 2023, there is no overlap, cause the end of historical reference period is the new monitoring start date. The methodological document admits that one of the times in the historical period of deforestation could be at the project start date, that in this situation is the start date of reporting and monitoring. About the length of the historical reference period, methodology demands at least two times of observation, indicating minimal interval of ten years but not demands a maximum length. There is no restriction, and more than 10 years is better to analyze the historical dynamics of land cover change over more time. It could be a year before due to the availability of information but in this case 2021 information is available.				

Finding ID	4	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
The forecasts of deforestation and emissions to the future (Baseline) are including the year 2021, but the deforestation and degradation is monitored with forest map of year 2022.				
Documentation provided by the project holder				
BCR0002_Methodological-document-REDD-projects				
CAB assessment (12/12/2023)				
The PP states that there is no overlap between the historical period of deforestation (2010-2021) and the monitoring period in the years 2022 and 2023. However, in the spreadsheet files that contain the calculations, the monitoring years are 2021, 2022, and 2023 (and not only 2022 and 2023), so the total years to verify are three and the results in emission reductions for 2021 are being verified, this year being also part of the historical reference period. The PP must adjust the information to clearly show the start and end dates of the current historical reference period (with year, month, and day) to differentiate it from the start and end dates of the current baseline period (with year, month, and day), and reflect these settings in the spreadsheet files that contain the calculations. The NC/CAR remains OPEN.				
Project holder response (19/12/2023)				
The exact date with year, month and day is included in spreadsheet files to clarify that is not overlap between the historical period and fourth monitoring period. Historical period of reference is from 28 february 2010 to 28 february 2021 (end of the third monitoring period). Fourth monitoring period is from 01 March 2021 to 28 February 2023.				
Documentation provided by the project holder				

Finding ID	4	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1B5N9UNEfpCHMtosceqOk_8GCd8YqxfYi/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true) Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1nMMdc2PTxorm6znotcZCaCdg9zioK-Ip/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)				
CAB assessment (01/02/2024)				
The project owner provided adequate clarifications for the data in the calculator and PD/MR files. NC/CAR is Closed.				

Finding ID	5	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Section No. 11. BCR Standard 3.2				
Section 5.5. Calculation ex – ante. Deforestation				
Description of finding				
Project Proponent must adjust operation to calculate expected deforestation (AP-RR) presented in file "*Calculo_emision_exante_expost_NREF2010_2021_BC_Deforestacion.xlsx*" sheet "*Deforestación_histórica*" cell H9, since it should not be divided by the final value of				

Finding ID	5	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***

forests in the Reference Region in 2021 (cell G6) but make the division between the initial value of forests in the Reference Region in the year 2010 (cell F6).

Project holder response (13/08/2023)

The calculation of expected deforestation (AP and RR) is defined by the relation between Project Area and Reference Region in a defined period of time, in this case 2021. Within the Reference Region area are included all Project Area, these two areas are the spatial boundaries, and in the temporal boundaries the end of historical reference period (2010-2021) is the start of monitoring period; then the project want to compare the state of forests between Project Area and Reference Region in the closest period of time, the last year of historical period of reference reflect the actual dynamics that affect the forest in the project area, and that is why operate the equation by forest in the Reference Region in 2021 (cell G6), if we use the initial Historical Period of Reference, then must compare with 2010 Project Area and that period of time actually was validated y certified in fist verification. Besides the equation measure a relation in hectares units, then if use different year the equation not cancel the years, and in not mathematical conform. This is the mathematical conform equation:

$$Deforestación\ esperada\ AP = \frac{13.767{,}69_{\sout{ha\ año\ 2021}}\ X\ 3.570{,}52_{ha/año}}{240.449{,}22_{\sout{ha\ año\ 2021}}} = 204.44\ ha/año$$

Documentation provided by the project holder

Calculo_emision_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.1_082023.xlsx

CAB assessment (12/12/2023)

The PP must explain why it calculated the annual percentage deforestation rate in that way, supporting the source of the procedure to calculate the annual percentage deforestation rate with initial and final forest in a period of time, given that, to determine the percentage deforestation rate, it operates the ratio between deforestation and the initial forest (rather than the final forest).

The NC/CAR remains OPEN.

Finding ID	5	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Project holder response (11/01/2024)				
The calculation in this way is because the expected deforestation is calculated from the deforestation of the reference region, and although the methodology does not say so explicitly, it is understood that the deforestation in the project area is estimated by proportionally applying the deforestation of the reference region in the project area. Using the final year is based on the mathematical principle that the units cancel so that the final result of the equation is hectares per year, therefore if the initial year is used, the years would not be canceled and we would have a result in incongruent units. We consulted this aspect by telephone with the standard and they consider that we coherently applied the relationship between deforestation of the reference region and the project area. It is important to consider that this estimate of expected deforestation in the project area is permanent during the validity of the baseline, therefore it does not change in each monitoring report and the mathematical conformity of unit cancellation that is mentioned is maintained.				
Documentation provided by the project holder				
NA				
CAB assessment (01/02/2024)				
Taking into account the gap in the explicit information of the standard and the fact that the methodology is not specific, it is necessary to understand the precedence of each parameter. For that, the project holder must explain how to obtain each parameter of the equation “Projected annual deforestation in the REDD+ Project Scenario." $$FSC_{REDD+project,yr} = FSC_{bl,yr}\ x\ (1 - \%DD)$$ because the FSC_{bl} indicates that there is an annual change in the surface covered by forest in the baseline scenario (no reference region), likewise, the equation is still not clear from results 204.44, taking into account that this equation is not established in the methodology; therefore, this process is converted to an assumption. As a result, the NC/CAR is open.				

Finding ID	5	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Project holder response (14/02/2024)				
The equation $FSC_{REDD+project,yr} = FSC_{bl,yr}\ x\ (1 - \%DD)$ is aplied in column W ("Reduccion_emisiones_exante" sheet) and take the values obtained from estimation of deforestation in Project Area (column M) and multiply this values to One minus %DD (that is the percentaje of project decrease in deforestation due to the implementation of REDD+ activities, and is defined as 97.75% by average effectivity of implementation in previous monitoring reports) from in cell F24 in "Parametros" sheet. The value of 204.44 come from the application of the relation to calculate the deforestation of Project Area in Baseline Scenario, as described before: $Deforestación\ esperada\ AP = \frac{13.767,69_{\sout{ha\ año\ 2021}}\ X\ 3.570,52_{ha/año}}{240.449,22_{\sout{ha\ año\ 2021}}} = 204.44\ ha/año$				
Documentation provided by the project holder				
Calculo_emision_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.3_022024.xlsx (https://docs.google.com/spreadsheets/d/1shYZ31QSZ1GusFaUIOo2DErr86gWZEqh/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)				
CAB assessment (20/03/2024)				
The PP provided the information. NC/CAR is Closed.				

Finding ID	6	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Section No. 21 of the BCR Standard				
6.1.2 of the Validation and Verification Report.				
Description of finding				
The Project Proponent must adjust the values of "Existencias de carbono" in the file "Calculo_emision_exante_expost_NREF2010_2021_BCR_Deforestacion.xlsx" sheet "Parametros", since in Table 4 of the NREF 2018-2022 the values for the biome "Andes" have decimals for accuracy.				
Project holder response (13/08/2023)				
The values of "Existencias de carbono" was adjusted according the OVV recommendation, like is defined in Table 4 of the NREF 2018-2022 for the biome "Andes", including decimals for accuracy, and is presented in the file "Calculo_emision_exante_expost_NREF2010_2021_BCR_Deforestacion_v2_082023.xlsx " sheet "Parametros".				
Documentation provided by the project holder				
Calculo_emision_exante_expost_NREF2010_2021_BCR_Deforestacion_v2_082023.xlsx				
CAB assessment (12/12/2023)				
The audit team was able to verify that PP made the required adjustments. The finding is CLOSED.				

Finding ID	7	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Section No. 13.4.1 of BCR002 Methodology				
Section 5.5. Calculation ex – ante_ex-post. Degradation				
Description of finding				
The Project Proponent must adjust the application of the following equation of the BCR methodology (Section 13.4.1): $$EA_{f,año} = DA_f \; x \; CT_{eq}$$ because in the file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx" sheet "Reduccion_emisiones_exante" column z is using the values in column B (years) instead of the values for carbon (CTeq). Likewise, in file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion.xlsx", sheet "Reduccion_emisiones_expost21_23", it does not present the calculation required in Section 14.5.2 of the BCR002 methodology.				
Project holder response (13/08/2023)				
The equations are adjusted as requested, following the procedures described in BCR methodology.				
Documentation provided by the project holder				
Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.1_082023 Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.1_082023				
CAB assessment (12/12/2023)				

Finding ID	7	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***

The audit team was able to verify that PP made the required adjustments in file "*Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx*".

However, in file "*Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion.xlsx*", sheet "*Reduccion_emisiones_expost21_23*", cell "AG", it does not present with clarify the calculation required in Section 14.5.2 of the BCR002 methodology:

$$EA_{f,año} = (DEF_{f,año}\ x\ TCO_{2eq}) - EA_{lb,f,año}$$

The PP must adjust the calculations or explain why the parameter $EA_{lb,f,año}$ is not used.

Recommendation: The PP must clarify the name of the final version of the files with the calculations, since the new spreadsheets provided do not have the correct version numbers.

The NC/CAR remains OPEN.

Project holder response (11/01/2024)

In the calculation required in Section 14.5.2 of the BCR002 methodology:

$$EA_{f,año} = (DEF_{f,año}\ x\ TCO_{2eq}) - EA_{lb,f,año}$$

The parameter $EA_{lb,f,año}$ is not used because if we use it the result will be negative, then the emission reductions would be overestimated by including as a reduction the emissions that did not occur in the leak zone during the monitoring period.

This parameter is used to not penalize projects with emissions in the leak zone due to baseline factors, which are initially managed by the project only within the project area. In an already consolidated project like Galilea, leaks are low because REDD actions are carried out in addition to the project area in the leak zone.

Documentation provided by the project holder

Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1

Finding ID	7	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1B5N9UNEfpCHMtosceqOk_8GCd8YqxfYi/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true) Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1nMMdc2PTxorm6znotcZCaCdg9zioK-Ip/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)				
CAB assessment (01/02/2024)				
The project holder must review column Z of the sheet "*Reduccion_emisiones_exante*" of the Calculator File of the deforestation (this is multiplied by column B, and this belongs to the year). On the other hand, should values be 0 if the leak belt values are negative? The NC/CAR remains OPEN.				
Project holder response (11/01/2024)				
After the review the evaluation by the auditor leader is right and the PP procced to adjust the equation multiplying by column C (emission factor) rather than column B (year of the project). On other hand the project not have cero deforestation in leakage belt in Project Scenario, and in Monitoring Scenario where the deforestation is 0, then the emissions in that case are cero too (column AG in "Reduccion_emisiones_expost21_23" sheet). If the values were negative, yes the emission should be cero to not overestimate the emission reductions of the project.				
Documentation provided by the project holder				

Finding ID	7	***Type of finding***	***Corrective Action Request/NC***	***Date*** ***27/07/2023***
Calculo_emision_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.3_022024.xlsx (https://docs.google.com/spreadsheets/d/1shYZ31QSZ1GusFaUIO02DErr86gWZEqh/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)				
CAB assessment (01/02/2024)				
The audit team was able to verify that PP made the required adjustments. The finding is CLOSED.				

Finding ID	8	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Section No. 13.4.2				
Section 5.5. Calculation ex – ante_ex-post. Degradation				
The Project proponent´s Response must adjust the following equation: $$DFP_{f,año} = \left(\frac{1}{t_2 - t_1}\right) x \left(A_{núcleo,f} - A_{núcleo-parche,f}\right)$$ In the file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx" sheet "Monitoreo_Degradacion_anual" cell J34, since according to sequency calculation it must be the cell J27. In addition, the PP must clarify in degradation calculations the years of the monitoring and the start date of the monitoring period, including month and day.				

Finding ID	8	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Project holder response (13/08/2023)				
The equation is adjusted as requested, following the procedures described in BCR methodology.				
Documentation provided by the project holder				
Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.1_082023 BCR_PD_2010-2021_REDD_Galilea_AME_V2				
CAB assessment (12/12/2023)				
The PP states that the required adjusts were applied. The spreadsheet file with changes was provided to audit team with the name "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx" (version 1, not 1.1). The other aspect related to years of the monitoring and the start date of the monitoring period, including month and day, is include in the NC/CAR id. 04. NC/CAR is CLOSED.				

Finding ID	9	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Section No. 13 BCR002 Methodology				
Section 5.5. Calculation ex – ante_ex-post.				

Finding ID	9	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
PP must describe in detail the procedures each equation applied in the Project (PD and RM).				
Project holder response (05/10/2023)				
The procedures to each equation is described as requested, in PD and RM.				
Documentation provided by the project holder				
BCR_PD_2010-2021_REDD_Galilea_AME_V2 BCR_Monitoring-Report-Galilea_V2				
CAB assessment (12/12/2023)				
The procedures and equations were included in PD and MR. Nonetheless, each issue of the calculations will be evaluated in each NC/CAR. (CAR 4 – CAR5 – CAR7 -CL2 – CL3). NC/CAR is CLOSED.				

Finding ID	10	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Section No. 9. BCR002 Methodology				
Section 5.5.2.2				
The PP must analyze whether the initial circumstances on which the demonstration of additionality was based continue or have changed, the respective evidence must also be presented. Within the changes put forth during the implementation phase, the PP must				

Finding ID	10	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
take into account the designation of the area project as a Natural Regional Park for the additionality analysis.				
Project holder response (05/10/2023)				
The definition of the baseline and additionality scenario is added to the project document (PD) through the analysis of barriers with the most probable land uses.				
Documentation provided by the project holder				
BCR_PD_2010-2021_REDD_Galilea_AME_V2 Analisis_Adicionalidad_Barreras_Galilea_v3				
CAB assessment (12/12/2023)				
The PP made an adequate analysis of barriers with the most probable land uses. However, the PP didn´t give a reply concerning the project area as a Natural Regional Park in the additionality analysis. The NC/CAR remains OPEN.				
Project holder response (21/12/2023)				
The project area as a Natural Regional Park in the additionality analysis is included in page 52 of PD version 2.1.				
Documentation provided by the project holder				
Drive: 08_PD/BCR_PD_2010-2021_REDD_Galilea_AME_V2.1.pdf (https://drive.google.com/file/d/1N_LXdN7b2PI2JATzWfkaoyr7o6RxOnTc/view?usp=drive_link)				
CAB assessment (01/02/2024)				

Finding ID	10	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
The Project Holder has included the information and made an adequate analysis. NC/CAR is CLOSED.				

Finding ID	11	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Section No. 11.1 BCR Standard 3.2				
Section 5.5.6				
The PP does not describe in the PD the procedure for the Management of Uncertainty.				
Project holder response (05/10/2023)				
The procedure for Management of Uncertainty is described in section 3.6 Management of Uncertainty, in PD document.				
Documentation provided by the project holder				
BCR_PD_2010-2021_REDD_Galilea_AME_V2				
CAB assessment (12/12/2023)				
The requirements of the Standard for the management of uncertainty were met by the PP. NC/CAR is CLOSED.				

Finding ID	12	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Section No. 18 BCR Standard 3.2				
Section 6.7				
The PP is unclear concerning the participants belonging to the AME Foundation, therefore, it is important that the information presented in Annexes 01 and 02 is integrated into the GDB and into a matrix that can synthesize that information and facilitates the review, in addition, is required to present the information mechanism evidence used to report to the participants the economic benefits result in each verification. The above is in line with the social safeguards.				
Project holder response (15/08/2023)				
The information presented in Annexes 01 and 02 now is integrated into the GDB and into a matrix that can synthesize that information. The mechanism to report to the participants the economic benefits are individual email notifications with a letter explaining the forest surface and Verified Carbon Credits in their respective properties.				
Documentation provided by the project holder				
REDD+GALILEA_LB_2010_2021_V2.gdb				
CAB assessment (12/12/2023)				
In order to support this CAR, the PP must provide detailed explanations of how the Villarrica community, particularly those involved in the project, perceives its benefits if they are aware of who the holder of the project is. Additionally, the PP must explain how it disseminates information to the community members who are unable to receive emails because of technical difficulties (like handling emails or not having internet access). The NC/CAR remains OPEN.				
Project holder response (04/01/2024)				

Finding ID	12	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
To support this CAR, the project attaches an interview with the community leader and resident of Vereda Galilea. Also attached is a letter from the Guardabosque group to support this CAR.				
Documentation provided by the project holder				
Drive: 02_TENENCIA DE LA TIERRA/Socializacion Comunitaria (https://drive.google.com/drive/folders/18EGJKBxF1cYgboZvt6XUWRkeoYugEIR1?usp=drive_link)				
CAB assessment (01/02/2024)				
The information presented by the community has been evaluated, and it has been complemented by the interviews conducted during the site visit. It is important to make an action plan for the next verification in which the project holder mitigates any confusion that can be presented by the community about the land tenure and title of the project, this information is considered on the FAR (1). NC/CAR is closed.				

Finding ID	13	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Section No. 19 BCR Standard 3.2				
Section 6.6				

Finding ID	13	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
The PP should include in the annexes the accountability of the University of Tolima regarding the activities carried out by the economic benefits it receives from the REDD+ project.				
Project holder response (15/08/2023)				
The evidence about the accountability of the University of Tolima is confidential, nevertheless is well know the positive impacts that the economic benefits have to this project proponent financing scientific research and monitoring activities in the territory.				
Documentation provided by the project holder				
CAB assessment (12/12/2023)				
The audit team is aware of the confidential information, and this type of information is not included in public information. However, the PP can show the specific activities provided by the project to the university by way of proportionality, that is, the percentage of the inversion that is included in the activities of the project. Given that, the university obtains other types of financing, which could create mix-ups about the net benefits of the project. The NC/CAR remains OPEN.				
Project holder response (04/01/2024)				
The financing that the Universidad del Tolima has invested in the activities of the REDD+ project comes entirely from the benefits of the REDD+ project from the sale of its carbon credits. To date, the University of Tolima has not invested resources other than the benefits received from the sale of carbon credits in the implementation of				

Finding ID	13	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
REDD+ project activities. In the same way, the university's investments in the project correspond to its proportion of participation in it.				
Documentation provided by the project holder				
Drive: 01_ACUERDOS & CERTIFICADOS/Notificaciones distribución de beneficios/INFORME FINANCIERO UT RM1-2-3.pdf (https://drive.google.com/file/d/13rCjdmnpT-okNAdqwa3KoHPlurYVsuIL/view?usp=drive_link) Drive: 01_ACUERDOS & CERTIFICADOS/Notificaciones distribución de beneficios/RESUMEN INVERSIONES U TOLIMA.pdf (https://drive.google.com/file/d/1s6MCtjIpYQBUHNEGU9kmDjp_fuwfxbWj/view?usp=drive_link)				
CAB assessment (01/02/2024)				
The information was clarified by the project holder. NC/CAR is Closed.				

Finding ID	14	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Section No. 19 BCR Standard 3.2				
Section 6.6				
During the field visit, the audit team evidenced that the actors belonging to the community a lack of general information about the REDD+ Project. The people understand the Conservation Agreements and they agree about the implementation activities to care for the forest; nevertheless, in line with the safeguard that refers to				

Finding ID	14	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
"access to timely, complete, clear, and transparent information", the PP must elaborate an action plan that allows greater knowledge about land tenure, the development of the REDD Project, the difference between the economic benefit to the project titular and the co-benefits for the community, and general information that the PP pertinently considers.				
Project holder response (13/09/2023)				
Currently, the project already has this strategy, which has been implemented since the formulation of the project and is evident in the document Participation, Communication and Knowledge Appropriation Strategy (EPCAC). The community people have clarity about the private character of the initiative and the impact of project activities to reduce the deforestation and degradation of the Galilea Forest.				
Documentation provided by the project holder				
III. EPCAC				
CAB assessment (12/12/2023)				
In order to support this CAR, the PP must provide detailed explanations of how the Villarrica community, particularly those involved in the project, perceives its benefits if they are aware of who the holder of the project is. The NC/CAR remains OPEN.				
Project holder response (04/01/2024)				
To support this CAR, the project attaches an interview with the community leader and resident of Vereda Galilea. Also attached is a letter from the Guardabosque group to support this CAR.				
Documentation provided by the project holder				

Finding ID	14	***Type of finding***	***Corrective action***	***Date*** ***27/07/2023***
Drive: 02_TENENCIA DE LA TIERRA/Socializacion Comunitaria (https://drive.google.com/drive/folders/18EGJKBxF1cYgboZvt6XUWRkeoYugEIR1?usp=drive_link)				
CAB assessment (01/02/2024)				
The information presented by the community has been evaluated, and it has been complemented by the interviews conducted during the site visit. It is important to make an action plan for the next verification in which the project holder mitigates any confusion that can be presented by the community about the land tenure and title of the project, this information is considered on the FAR (1). NC/CAR is closed.				

Finding ID	15	***Type of finding***	***Corrective action***	***Date*** ***27/07/2024***
Section No. 19 BCR Standard 3.2 Tool Safeguards				
Section 6.7				
The PP must update the information of safeguards according to the las version of the "Tool to demonstrate compliance whit the REDD+ Safeguards" (V1.1. January 26, 2023).				
Project holder response (13/09/2023)				
The respective review is carried out in accordance with the requirements of the "Tool to demonstrate compliance with the REDD+ Safeguards" (V1.1. January 26, 2023), adjusting the information initially provided.				

Finding ID	15	***Type of finding***	***Corrective action***	***Date*** ***27/07/2024***
Documentation provided by the project holder				
BCR_PD_2010-2021_REDD_Galilea_AME_V2				
CAB assessment (12/12/2023)				
The PP didn´t develop the tool adequately. The PP must "demonstrate compliance with REDD+ safeguards, taking into account the national context and including the definition of indicators for the monitoring report." In addition, it fails to provide evidence of how the tool requires it. The NC/CAR remains OPEN.				
Project holder response (04/01/2024)				
In section 18.2.3 Monitoreo de las Salvaguardas of PD document the project "demonstrate compliance with REDD+ safeguards, taking into account the national context and including the definition of indicators for the monitoring report." Also, it provides evidence of how safeguards are respected.				
Documentation provided by the project holder				
Drive: 08_PD/BCR_PD_2010-2021_REDD_Galilea_AME_V2.1.pdf (https://drive.google.com/file/d/1N_LXdN7b2PI2JATzWfkaoyr706RxOnTc/view?usp=drive_link) Drive: 12_REPORTE MONITOREO/BCR_4th-Monitoring-Report-01032021t028022023-Galilea_V2.1.pdf (https://drive.google.com/file/d/1mwkdp_4b4TvpF2AYMcnJ-i3lzrEHjd-d/view?usp=drive_link)				
CAB assessment (01/02/2024)				
The Project Holder adjusted information and developed adequately the "Tool to demonstrate compliance with the REDD+ Safeguards".				

Finding ID	15	***Type of finding***	***Corrective action***	***Date*** ***27/07/2024***
NC/CAR is Closed.				

Finding ID	01	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
Section No. 8 BCR Methodology				
Section No. 5.5.3.1				
It is relevant to have a specific procedure that describes each of the processes and information used to obtain the areas and other processes carried out in the GIS area, in order to provide clarifications to the information contained in the folders "REDD+GALILEA_LB_2010_2021.gdb-20230616T024631Z-001" and "REDD+_GALILEA_LB_2010_2021-20230616T030502Z-001" Likewise, the PP must clarify the management for the areas without information, taking account that mehotodology BCR002 indicates: "Forest losses detected after one or several dates without information should not be included in the calculation to avoid overestimated rates in which the areas without information increase due to different factors..." For the other hand, the methodology refers that "Complementary information may be used to reduce the area without information. Detailed information about the methodology, the relevance of the use of the selected information source and the evaluation of the accuracy of the image classification should be presented."				
Project holder response (27/09/2023)				
An attach that describes the processes and information used to obtain the areas and other processes carried out in the GIS area is include as document annex. The evaluation of accuracy assessment is presented in GIS data Matrix_confusion_2023.gdb, previously remitted in the SIG folder.				

Finding ID	01	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
Documentation provided by the project holder				
Anexo I_Procedimiento de monitoreo_area de proyecto y cinturon de fugas				
CAB assessment (12/12/2023)				
The procedure provided by the PP has been clear and sufficient to close the finding. CL is CLOSED.				

Finding ID	02	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
Section No. 13.2 BCR Methodology				
Section No. 5.6.				
The Project Proponent should clarify and justify in the file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx" sheet "Parametros", the selection of values for the parameters the "Projected decrease in degradation % project 2010-2021": 90.00% and "Projected decrease in degradation % leakage 2010-2021": 10.00%; whereas in the PD, Section "5.10.1.2 Degradation" the PP states that "According to the results of the monitoring carried out by the project, it has been estimated that this effectiveness is greater than 95%. Hence, the Projected decrease in degradation due to the implementation of REDD+ activities (%DFP) will be determined conservatively by 5%". In addition, it is necessary to clarify the Source of the values of the ROOT-SHOOT table of the sheet "Parameters", since the table in mention within the source was not found: 2003 IPCC Guidelines for National Greenhouse Gas Inventories (Chapter 3)				

Finding ID	02	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
Project holder response (08/09/2023)				
In the file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx" sheet "Parametros", the selection of values for the parameters the "Projected decrease in degradation % project 2010-2021": 90.00% is made taking in count the results of the previous monitoring reports that even demonstrate a decrease in deforestation of more than 90%, however, to be conservative, we adjusted it to 90% success. The cell E11, in the file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx" sheet "Parametros " has a typographical error, and instead of saying "Projected decrease in degradation % leakage 2010-2021": 10.00%, the correct sentence is "Projected increase in degradation % leakage 2010-2021": 10.00%; that percentaje is accepted by the methology document like is mentioned in the description of %Ef variable (page 32). To clarify the Source of the values of the ROOT-SHOOT table of the sheet "Parameters", the table in mention and the source is attached: 2003 IPCC Guidelines for National Greenhouse Gas Inventories (Chapter 3)				
Documentation provided by the project holder				
Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.1_082023 BCR0002_Methodological-document-REDD-projects GPG_LULUCF_FULL_2003_ROOT_SHOOT_DEGRADACION				
CAB assessment (12/12/2023)				
The PP has justified the selection of values for "Projected decrease in degradation % project 2010-2021": 90% and "Projected decrease in degradation % leakage 2010-2021": 10%. However, in the spreadsheet file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx", sheet				

Finding ID	02	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***

"Parametros" correction of the typographical error to " Projected increase in degradation % leakage 2010-2021" is not observed.

About the source of the values of the Table ROOT-SHOOT of the sheet "Parameters" in the mentioned file, the document "Good Practice Guidance for Land Use, Land-Use Change and Forestry 2003" only contains up to Table 3A.1.16, therefore, Table 3.A.1.18 is not found. So, the PP must clarify this source.

The CL remains OPEN.

Project holder response (04/01/2024)

Values for "Projected decrease in degradation % project 2010-2021": 90% and "Projected decrease in degradation % leakage 2010-2021": 10% are adjunted in spreadsheet file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.2_122023.xlsx"

The source of the values of the Table ROOT-SHOOT of the sheet "Parameters" in the mentioned file is Good Practice Guidance for Land Use, Land-Use Change and Forestry (IPCC, 2003) and the table 3.A.1.8 is presented in page 215.

Documentation provided by the project holder

Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1nMMdc2PTxorm6znotcZCaCdg9zioK-Ip/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)

Ver 10_ESTIMACIONES CARBONO/GPG_LULUCF_FULL_2003_ROOT-SHOOTpg215.pdf (https://drive.google.com/file/d/1vNQ_-ApBzqE-X8e69hkCenjQ1t3e5KYX/view?usp=drive_link)

CAB assessment (01/02/2024)

Finding ID	02	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
The parameter of 0.47 corresponds to conifers forest according to the table and source mentioned 3.A.1.8. Please clarify. The CL remains OPEN.				
Project holder response (14/02/2024)				
This data parameter corresponds to an old version of the carbon countability of the project, maybe when it where in ICONTEC or PROCLIMA guidelines. For that reason, the PP has eliminated this parameter that it does not use or apply in any equation.				
Documentation provided by the project holder				
Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.3_022023.xlsx (https://docs.google.com/spreadsheets/d/1CG2PjfMQmK4zRJr3XUQhPF04I1rJ9MOH/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)				
CAB assessment (15/03/2024)				
The information was clarified by the project holder. NC/CAR is Closed.				

Finding ID	03	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
Section No. 13.2 BCR Methodology				
Section No. 5.5.				

Finding ID	03	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***

The Project Proponent should clarify:

1. in the file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx" sheet "Degradación Histórica", what is involved and what is the purpose of the calculations and table values in the sheet "PROJECTED DEGRADATION" in relation to "REFENCE AREA" and "LEAK AREA", since these results are not used later.

2. The PP must clarify the equation of the Projected annual deforestation in the area of leakage on stage with the project, given that in "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1_06062023 " file does not according to the following equation:

$$CSB_{f,proy,año} = CSB_{lb,año}\ x\ (1 + \%E_f)$$

3. The PP must reference the source of columna: "MEDIA BIOMASA (T/HA)" in the table "Existencias de Carbono", likewise is pertinent include the source in GDB.

Project holder response (27/09/2023)

1. The values in the sheet "PROJECTED DEGRADATION" in relation to "REFENCE AREA" and "LEAK AREA", are not used later because they is estimated just to correlationate the degradation ratio in the project area, if this information make noise please indicate us to eliminate it. The purpose is only for developer information of magnitudes in the degradation phenomena.

2. After a review the equation is applied conform the methodology document.

3. The source was added to the table in form of a comment. This source is: Ramírez-Delgado J.P., Galindo G.A., Yepes A.P., Cabrera E. Estimación de la degradación de bosques de Colombia a través de un análisis de fragmentación. Instituto de Hidrología, Meteorología y Estudios Ambientales – IDEAM, Ministerio de Ambiente y Desarrollo Sostenible – MADS, Programa ONU-REDD Colombia. Bogotá, 2018.

Documentation provided by the project holder

Finding ID	03	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
CAB assessment (12/12/2023)				
1. The PP explains that the values in the sheet "PROJECTED DEGRADATION" in relation to "REFENCE AREA" and "LEAK AREA" are not used. It is recommended, for greater clarity in the review: • Not to include information or calculations that have no applicability. • Not to present the spreadsheet files with keys that prevent entering the cells to review the references to the cells involved in the calculations. 2. The PP states that the equation (in BCR methodology V2, Sections "3.8 Mitigation results/3.8.4 Procedures each equation applied/3.8.4.1 Deforestation") related to "deforestación proyectada anual en el área de fugas" is applied conform the methodology document. However, it is not possible to find the set of calculations where such an equation was applied. So, the PP must indicate how and in what sheet and parameter/cell/column it was applied. 3. The source of the information has been evaluated. It was found to correspond to Annex 2 of the indicated source (Estimación de la degradación de bosques de Colombia a través de un análisis de fragmentación). However, a justification is required as to why the most conservative values, with lower confidence intervals, were not used, for example, "Bosque húmedo montajo bajo" was used at 331.8 tC/ha with a confidence interval of 24.9, when there is the value of 250.7 with a confidence interval of 19.9. The CL remains OPEN.				
Project holder response (11/01/2024)				

Finding ID	03	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***

1. Is not included information or calculations that have no applicability in the spreedsheet.

2. The equation is applied and the mistake was corrected. The equation apply in Reduccion_emisiones_exante in file Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.2_122023.xlsx as:

$$CSB_{f,proy,año} = CSB_{lb,año}\ x\ (1 + \%E_f)$$

Y6=(R6*(1+Parametros!F32)

3. The choice of the most conservative values of the carbon content in the biomass was made based on the level of adjustment of the allometric models, as the author Chavé (2014, pg3184) states, the models from the 2014 publication have a better adjustment than the generated in the 2005 model by Chavé himself: "Finally we compared the performance of the models proposed in this study with that developed in Chave et al. (2005). Model 4 predicted very similar results to those obtained with Model I .3 of Chave et al. (2005). At our sites, the average CV(j) of Model I.3 was 56.2% and the average bias was 2.24%, and these values were similar to the obtained for Model 4. When the height of the trees is not available, Chave et al. (2005) proposed model II.3. The average CV(j) of Model II.2 was 80.5% and the "mean bias was +5.78%. Although simpler, our new Model 7 performed much better than the Chave et al. (2005) models." The data from Álvarez and collaborators (2012) are not completely referenced in the source document and that is why it was not possible to contrast the model; finally, the data from the 2007 Aerial Biomass Map turn out to be the most imprecise due to the scale of the map that was prepared. with low resolution images (250m spatial resolution pixels) from the MODIS satellite.

Documentation provided by the project holder

Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1B5N9UNEfpCHMtosceqOk_8GCd8YqxfYi/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)

Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.

Finding ID	03	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
2_122023.xlsx (https://docs.google.com/spreadsheets/d/1nMMdc2PTxorm6znotcZCaCdg9zioK-Ip/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true) Ver Articulo Chave2014_Improved allometric models to estimate the aboveground biomass of tropical trees (https://drive.google.com/file/d/1tUF5tW7puzTul2UQbClo2oZOSNCwdIvR/view?usp=drive_link)				
CAB assessment (01/02/2024)				
The information was clarified by the project holder. CL is Closed.				

Finding ID	04	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
Section No. 8.2 BCR Methodology				
Section No. 5.5.4				
The PD is unclear concerning compliance with Section 8.2 literal d): "Land tenure and land use rights should be characterized in the reference region".				
Project holder response (27/09/2023)				
Land tenure and land use rights is characterized in the reference region in the additionality analysis through the analysis of barriers related to land tenure.				
Documentation provided by the project holder				

Finding ID	04	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
Analisis_Adicionalidad_Barreras_Galilea_v3				
CAB assessment (12/12/2023)				
The information was clarified by the PP. CL is CLOSED.				

Finding ID	05	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
Section No. 8.2 BCR Methodology				
Section No. 5.5.4				
The PD is unclear concerning compliance with Section 8.2 literal d): "Land tenure and land use rights should be characterized in the reference region".				
Project holder response (27/09/2023)				
Land tenure and land use rights is characterized in the reference region in the additionality analysis through the analysis of barriers related to land tenure.				
Documentation provided by the project holder				
Analisis_Adicionalidad_Barreras_Galilea_v3				
CAB assessment (12/12/2023)				

Finding ID	05	***Type of finding***	***Clarification***	***Date*** ***27/07/2024***
The information was clarified by the PP. CL is CLOSED.				

Finding ID	01	***Type of finding***	***Forward Action Request***	***Date*** ***01/02/2024***
Section No. 18 BCR Standar				
Section No. 6.7				
Safeguard and assertive communicate: 1. The project holder shall make an action plan for the next verification that mitigates any confusion that can be presented by the community about the land tenure or project ownership. 2. The project holder must improve communication with the stakeholders of Tolima University, and it must comply with the activities planted in the action plan developed during this audit.				
Project holder response (27/09/2023)				
NA				
Documentation provided by the project holder				
NA				
CAB assessment (01/02/2024)				

Finding ID	01	***Type of finding***	***Forward Action Request***	***Date*** ***01/02/2024***
Assessment for the next verification				

Annex 3. Documentation review

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/1/	**01_ACUERDOS & CERTIFICADOS**	Ame Foundation	PP
/1.1/	1_Contrato Fiducia Tolima.pdf	Ame Foundation	PP
/1.2/	2_Contrato de Comodato Ecocarbono.pdf	Ame Foundation	PP
/1.3/	3_Consentimiento_ECOCARBONO.pdf	Ame Foundation	PP
/1.4/	4_Certificación_administracion_FUNDAME.pdf	Ame Foundation	PP
/1.5/	4_Consentimiento_El cielo construcciones.pdf	Ame Foundation	PP
/1.6/	4. PODER_ÁNGELA MONTENEGRO E.docx copia.pdf	Ame Foundation	PP
/1.7/	5_Acuerdo_Fundame_UT.pdf	Ame Foundation	PP
/1.8/	5_Consentimiento_UT.pdf	Ame Foundation	PP
/1.9/	7_Acuerdo Fundame_RosaCecilia.pdf	Ame Foundation	PP
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/1.17/	Notificaciones distribución de beneficios: 1) Señor Humberto Ospina - COMUNICACIÓN BONOS DE CARBONO 2019-2021.pdf 2) RESUMEN INVERSIONES U TOLIMA.pdf 3) INFORME FINANCIERO UT RM1-2-3.pdf 4) Fundacion Sigra - COMUNICACIÓN BONOS DE CARBONO 2019-2021.pdf 5) Biofix - COMUNICACIÓN BONOS DE CARBONO 2019-2021.pdf	Ame Foundation	PP
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	1) RESPUESTA RESTITUCIÓN DE TIERRAS - A FUNDAME 20 SEPT 2019.pdf		
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	2) Otros		
	3) Humberto_Otros		
	4) Fundacion SIGRA		
	5) Fundacion AME		
/2.8/	A5_Acuerdos_Conservacion	Ame Foundation	PP
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	2) ACUERDO ENTRE FUNDAME Y FUNDACIÓN GESTAR PAÍS.pdf		

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	3) PIN Proyecto REDD Propuesto por FUNDAME.pdf		
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	7) Compatibilidad Ordenamiento:		
	- 2_Certificado de compatibilidad_Dolores.pdf		
	- 3_Compatibilidad_CORTOLIMA REDD+.pdf		
	- 1_Oficio traslado por competencia a CORTOLIMA_Villarrica.pdf		

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	- 03_Entrevistas		
/4/	04_ACTIVIDADES REDD+	Ame Foundation	PP
/4.1/	03_Acuerdos de conservación	Ame Foundation	PP
/4.2/	Viaje FINCA EL TESORO ALTO PUERTO LLERAS	Ame Foundation	PP
/4.3/	05_Programa de guardabosques	Ame Foundation	PP
/4.4/	Comunicaciones & Socializaciones	Ame Foundation	PP
/4.5/	02_Investigación	Ame Foundation	PP
/4.6/	06_Socialización_Proyecto_REDD+_Aula AME	Ame Foundation	PP
/4.7/	04_Ecoturismo	Ame Foundation	PP
/4.8/	Registros Fotográficos & Videográficos	Ame Foundation	PP
/4.9/	01_Proyectos productivos sostenibles	Ame Foundation	PP
/4.10/	Anexo IV_Balance impl. actividades REDD+ Galilea AME.pdf	Ame Foundation	PP
/4.11/	Presentacion - BALANCE DE ACTIVIDADES REDD+.pptx	Ame Foundation	PP
/4.12/	Certificado disponibilidad presupuestal.pdf	Ame Foundation	PP
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/6.4/	CAMERATRAP:GALILEAFOREST 2	Ame Foundation	PP
/6.5/	Categoría Orquídea:	Ame Foundation	PP
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	CR-SiB_Flora.pdf		
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	CR-SiB_Epifitas.pdf		
	Doc_LineaBase_Detallado.pdf		
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/7.1/	Avicultura evidencias fotograficas 2	Ame Foundation	PP
/7.2/	FOTOS COBENEFICIOS COMUNIDADES	Ame Foundation	PP

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/7.5/	Psicultura fotografica 1	Ame Foundation	PP
/7.6/	Universidad del Tolima	Ame Foundation	PP
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/7.8/	Apicultura evidencias fotograficas-3	Ame Foundation	PP
/7.9/	Monitoreo de las salvaguardas ambientales y sociales REDD+.pdf	Ame Foundation	PP
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/8.3/	ProjectregistrationBiocarbon.pdf	Ame Foundation	PP
/8.4/	Bibliografía y Documentos de Interés	Ame Foundation	PP
/8.5/	Anexos	Ame Foundation	PP
/8.5.1/	Analisis_brechas_Galilea_V1.xlsx	Ame Foundation	PP
/8.5.2/	Analisis_Adicionalidad_Barreras_Galilea_v3.xlsx	Ame Foundation	PP

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	2) CORTOLIMA radicado 18750 del 2021-signed.pdf		
	3) Informe EPCAC_REDD Tolima_PO.pdf		
/8.5.5/	Not Net Harm Tool.	Ame Foundation	PP
/9/	09_SIG	Ame Foundation	PP
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/9.3/	03_Imagenes Satelitales	Ame Foundation	PP
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/12/	12_REPORTE MONITOREO	Ame Foundation	PP
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/12.2/	BCR_4th-Monitoring-Report-01032021A28022023-Galilea_V2.1_eng.pdf	Ame Foundation	PP
/12.3/	Salvaguardas Ambientales y Sociales	Ame Foundation	PP
/12.4/	ODS	Ame Foundation	PP
/13/	13_HISTÓRICO CERTIFICACIONES:	Ame Foundation	PP
	1) VERIFICACION_1_Certificacion del proyecto.pdf		
	2) VERIFICACION_2_F-PC- DC_ProClima_Declaraci¢n de GEI_PROYECTO GALILIA-AMê.pdf		
	3) VERIFICACION_3_PCR-CO-536_CertificacionCCV_202201-202201_016.pdf		
/14/	15_GESTION DE LA INFORMACION	Ame Foundation	PP
/14.1/	I. Procedimiento de monitoreo del proyecto.pdf	Ame Foundation	PP

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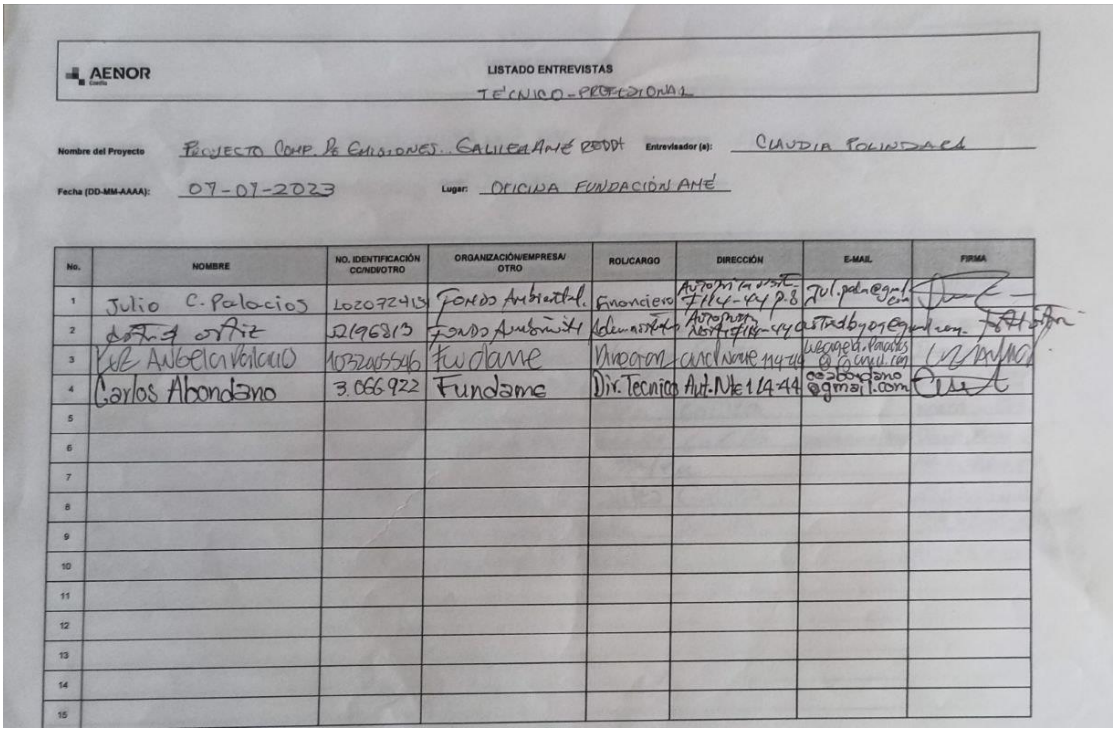
/14.2/	IV. Guía para la construcción del sistema de distribución de beneficios_SDB.pdf	Ame Foundation	PP
/14.3/	II. Gestión de la información del proyecto.pdf	Ame Foundation	PP
/14.4/	III. Informe EPCAC.pdf	Ame Foundation	PP
/14.5/	20230606_Check list_GC_CC.xlsm	Ame Foundation	PP
/14.6/	PROTOCOLO DE GESTION DE INFORMACION - AME.pdf	Ame Foundation	PP
/15/	Action Plan Tolima University. FAR 1. -PLAN DE ACCION PARA AMPLIAR LA SOCIALIZACIÓN Y CONOCIMIENTO DEL PROYECTO DENTRO DEL SOCIO UNIVERSIDAD DEL TOLIMA. - COMUNICACIONES EMAILS - UNIVERSIDAD DEL TOLIMA Y FUNDAME - SALVAGUARDAS UNIVERSIDAD DEL TOLIMA – FUNDAMÉ. - RESPUESTA SALVAGUARDAS UNIVERSIDAD DEL TOLIMA. - Paso 2 Plan de Acción Socializacion Universidad del Tolima 11Marzo2024.	Ame Foundation	PP
/16/	16_FOTOS Y VIDEOS	Ame Foundation	PP

Annex 4. Interviews



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LISTADO ENTREVISTAS

TÉCNICO-PROFESIONAL

Nombre del Proyecto: PROYECTO COMP. DE EMISIONES GALILEA AMÉ REDD+ Entrevistador (a): CLAUDIA POLINDARA

Fecha (DD-MM-AAAA): 07-07-2023 Lugar: OFICINA FUNDACIÓN AMÉ

No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIDO/TRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Julio C. Palacios	1020724139	Fondo Ambiental	Financiero	Autopista [illegible]	Jul.palacios@gmail.com	
2	[illegible]	52196813	Fondo Ambiental	[illegible]	Autopista [illegible]	[illegible]	
3	[illegible]	1032465546	Fundame	Director	[illegible]	[illegible]	
4	Carlos Abondano	3.066.922	Fundame	Dir. Tecnico	Aut. Nte 1 14-44	cabodano@gmail.com	
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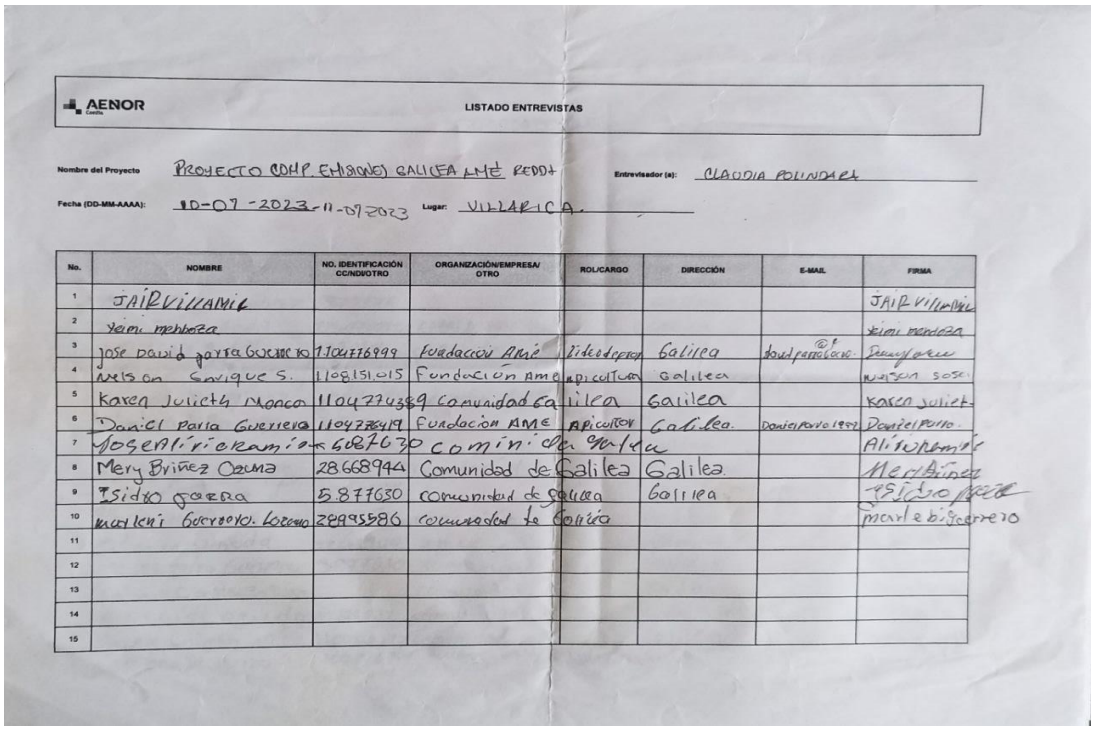

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LISTADO ENTREVISTAS

Nombre del Proyecto: PROYECTO COMP. EMISIONES GALILEA AMÉ REDD+ Entrevistador (a): CLAUDIA POLINDARA

Fecha (DD-MM-AAAA): 10-07-2023 - 11-07-2023 Lugar: VILLARICA.

No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIDO/TRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	JAIR VILLAMIL						JAIR VILLAMIL
2	Yeimi mendoza						Yeimi mendoza
3	José David parra Guerrero	1104776999	Fundación Amé	Vicedirector	Galilea	davidparra@[illegible]	[illegible]
4	Nelson Enrique S.	1108151015	Fundación Amé	Apicultor	Galilea		[illegible]
5	Karen Julieth Monca	1104774389	Comunidad Galilea		Galilea		KAREN JULIET.
6	Daniel Parra Guerrero	1104776419	Fundación AMÉ	Apicultor	Galilea.	Danielparra1998	Daniel parra.
7	Yoseli Ricaurte	5687670	comunidad Galilea				Ali Ricaurte
8	Mery Briñez Ozuna	28668944	Comunidad de Galilea		Galilea		Mery Briñez
9	Isidro parra	5877030	comunidad de Galilea		Galilea		Isidro parra
10	Maryeni Guerrero. Lozano	28995886	comunidad de Galilea				maryeni guerrero
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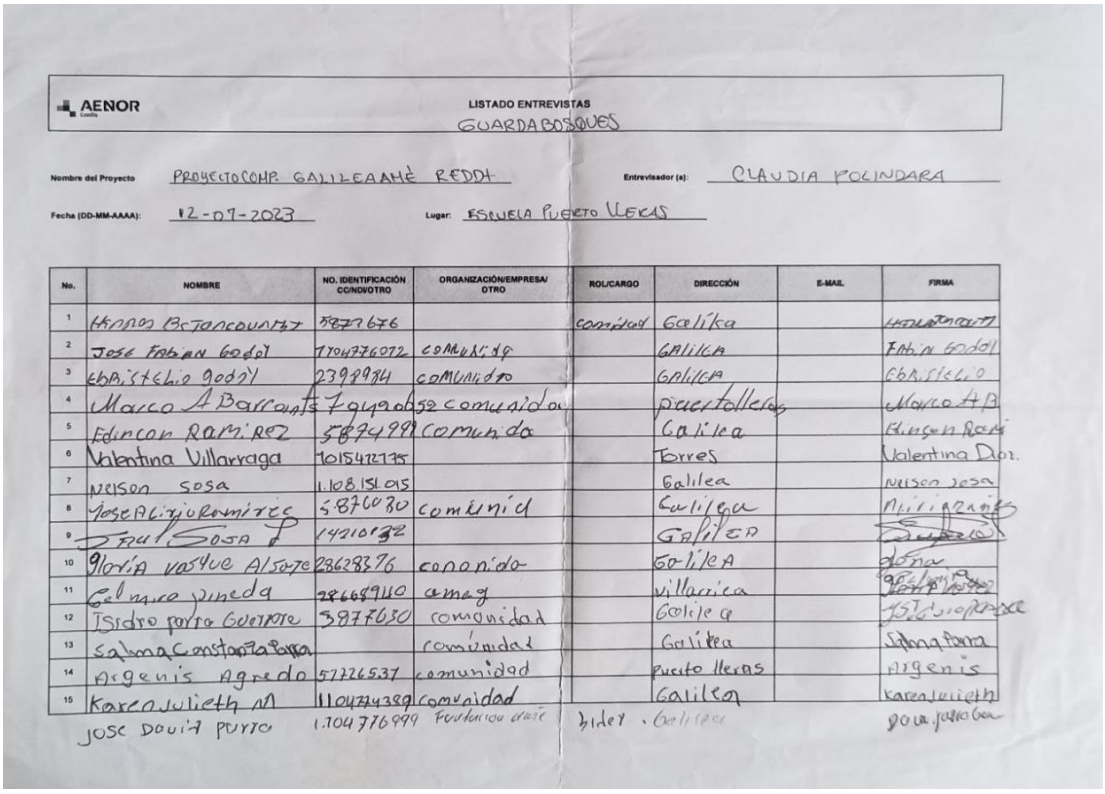


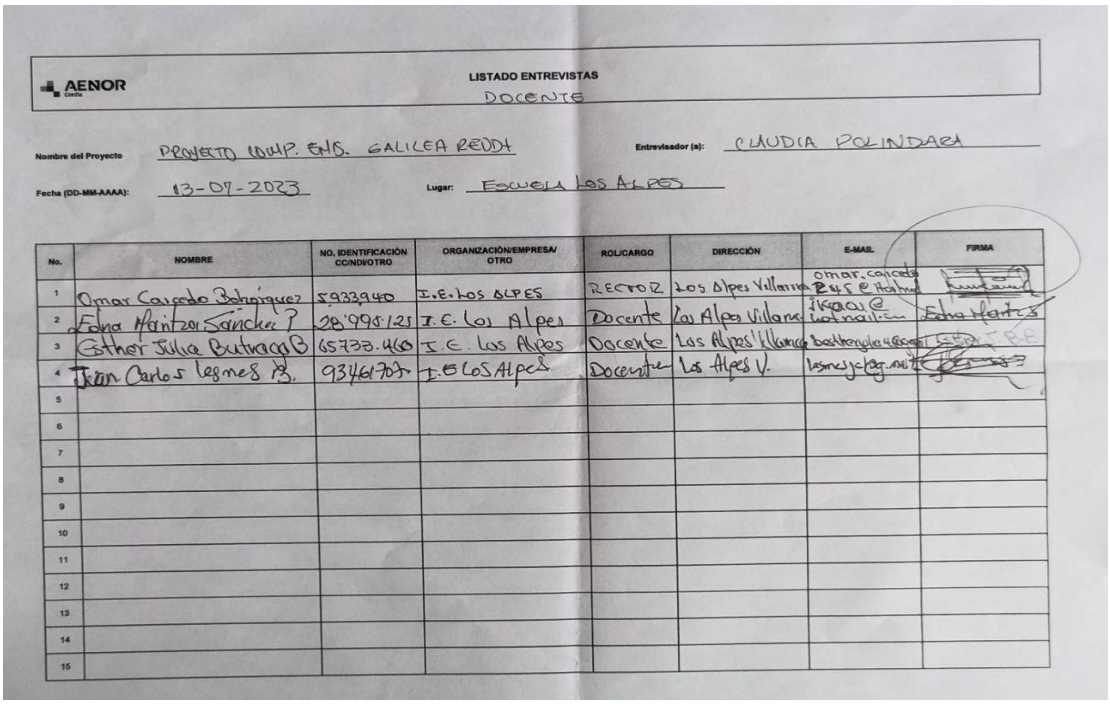
AENOR Costa

LISTADO ENTREVISTAS
GUARDABOSQUES

Nombre del Proyecto: PROYECTO CONP. GALILEA AMBÈ REDD+ Entrevistador (a): CLAUDIA POLINDARA

Fecha (DD-MM-AAAA): 12-07-2023 Lugar: ESCUELA PUERTO LLERAS

No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIT/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	HAROLD BETANCOURTH	5887676		COMUNIDAD	Galilea		
2	JOSE FABIAN GODOY	1104776072	COMUNIDAD		GALILEA		FABIAN GODOY
3	EBASTELIO GODOY	2398984	COMUNIDAD		GALILEA		EBASTELIO
4	Marco A Barrantes	7949068	52 comunidad		puerto lleras		Marco AB
5	Edinson RAMIREZ	5874999	Comunidad		Galilea		Edinson Ram
6	Valentina Villarraga	1015427735			Torres		Valentina Vill.
7	NELSON SOSA	1.108.151.015			Galilea		NELSON SOSA
8	JOSE ALIRIO RAMIREZ	5.870.030	comunidad		Galilea		ALIRIO RAMIREZ
9	RAUL SOSA	14210732			GALILEA		
10	GLORIA VASQUEZ ALSATE	23628876	comunidad		GALILEA		gloria
11	Gelmira pineda	28668940	amag		villarrica		
12	Isidro parra Guarnizo	3977030	comunidad		Galilea		
13	Salma Constanza Parra		comunidad		Galilea		Salma Parra
14	Argenis Agredo	57226537	comunidad		puerto lleras		Argenis
15	Karen Julieth M	1104774389	comunidad		Galilea		Karen Julieth
	JOSE DAVID PUYO	1.104776999	Fortaleza crate		líder - Galilea		



AENOR Costa

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DOCENTE

Nombre del Proyecto: PROYECTO CONP. ENS. GALILEA REDD+ Entrevistador (a): CLAUDIA POLINDARA

Fecha (DD-MM-AAAA): 13-07-2023 Lugar: ESCUELA LOS ALPES

No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIT/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Omar Caicedo Bohórquez	5933940	I.E. Los ALPES	RECTOR	Los Alpes Villarrica	omar.caicedo@yahoo.com	
2	Edna Martínez Sánchez	28'995.125	I.E. Los Alpes	Docente	Los Alpes Villarrica	ikaca@hotmail.com	Edna Martes
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4	Juan Carlos Lesmes M.	93461703	I.E Los Alpes	Docente	Los Alpes V.		
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AENOR

LISTADO ENTREVISTAS
INSTITUCIONES

Nombre del Proyecto: PROYECTO COMP. EMIS. GALILEA REDD+. Entrevistador (a): CLAUDIA POLINDARA

Fecha (DD-MM-AAAA): 13-07-2023 Lugar: ARID. VILLARRICA.

No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIT/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Frank Sebastian Caballero G.	1104376816	Fundacion AME	Veterinario	Villarrica	caballero@hotmail.com	
2	Julio Cesar Pira A.	6031828	Alcaldia villarrica	Alcalde	Villarrica.	Contacto: cnoi Villarrica-tolima	
3	Jorge D Gutierrez	345797	Concejo	Concejal	Villarrica		
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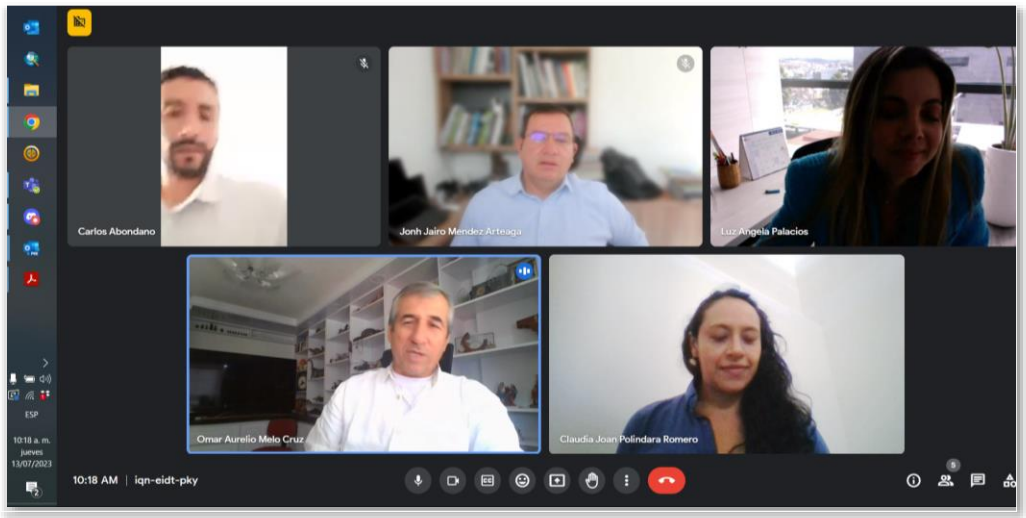
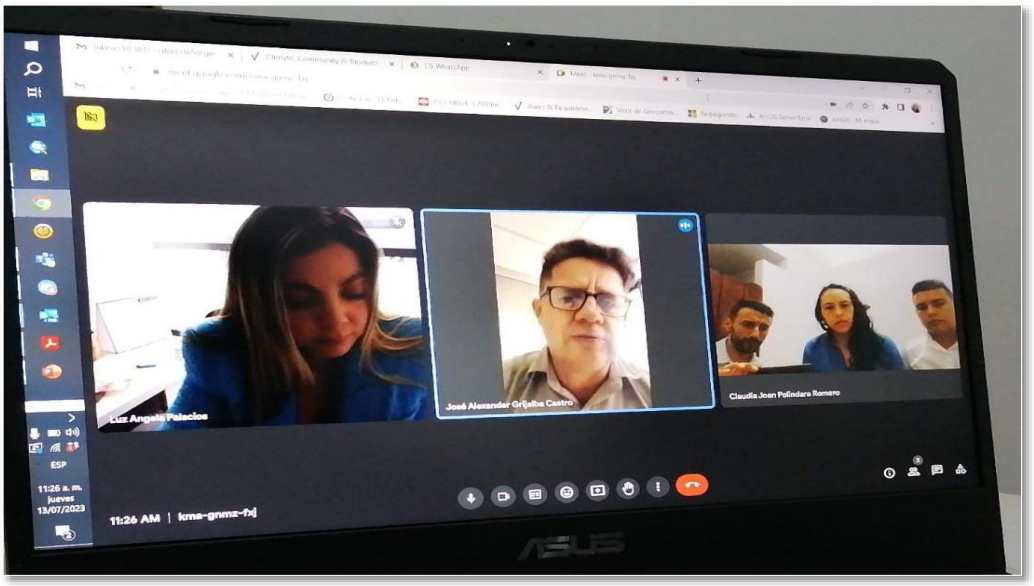
Virtual Interviews



Tolima University Representatives



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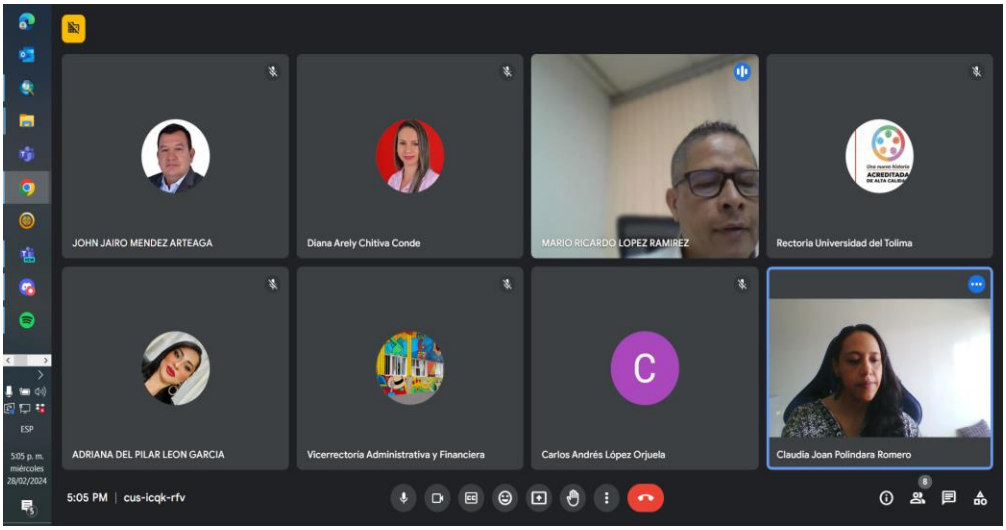

Tolima University – Second Meeting of Questions

Annex 4. Abbreviations

Abbreviations	**Full texts**
AFOLU	Agriculture, forestry, and Other Land Use
BCR	BioCarbon Standard
CAB	Conformity Assessment Body
CO_2	Carbon Dioxide
CH_4	Methane
GHG	Greenhouse gases
ISO	International Organization for Standarization
PD	Project Document
PP	Project Proponent
REDD+	Conservation, sustainable management, or improvement of carbon stocks in forests.
SDGs	Sustainable Development Goals
VCC	Verified Carbon Credits