



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 2.4.
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	408,614 tCO ₂ e Deforestation avoided: 210,644 tCO ₂ e. Average: 70,215 Degradation avoided: 197,970 tCO ₂ e.

	Average: 65,990 tCO ₂ e
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: 04/06/2024.
Work carried out by	Lead Audit: Claudia Polindara. Audit: Daniel Bermejo. Audit: Adrián Vidal Audit in training: Pablo Moreno 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 13,767.69 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 2,027,553 tCO_{2e} corresponds to 1,461,806 tCO_{2e} for deforestation avoided and 565,747 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 408,614tCO_{2e} 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).
- Reassessment and revalidation of the baseline scenario.
- 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. Bcr002 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. V2.4. March 23, 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
- Biocarbon Guidelines. Baseline and Additionality BCR projects generate verified carbon credits (VCC) that represent emissions reductions, avoidance, or removals that are additional. Version 1.3.

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. To reassessment the baseline scenario, and changes to ex ante calculation according with the BCR standard.
3. 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.

Table 1 Audit Team

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

Name	Role in the Team	Activities carried out
Javier Cócera	Technical reviewer	Technical Review

The audit team is qualified according to the AENOR qualification scheme for validation and verification of BCRs. They have extensive experience in forestry projects, relevant social and ecological knowledge expertise.

Annex 1, shows that the team meets the required compliance for validation and verification, and lists the documentation supporting the competencies of the validation and verification team required in the BCR Validation and Verification Manual. The evidence of the audit team’s competence was delivered confidentially to the BCR standard.

The audit team compliance with the requirements of Sections 8.2.1. and 8.2.3. and requirements of ISO 14065:

- Team Competence: The team has knowledge of the BCR Standard and its requirements, such as eligibility, law and regulation applicability, GHG reduction emissions scope, the AFOLU sector, and REDD+ methodologies (in this case, BCR0002). Likewise, the team has knowledge of emission factors, the application of material errors and discrepancies, GHG sources and reservoirs, and procedures to ensure data quality. The audit team is trained to audit methodologies in the AFOLU sector, assess methodologies, develop sampling techniques, and assess information management and GHG data.
- Sectoral competences: the audit team has the competences related with Section 8.2.3. of the VMM. The auditors have developed validation and verification in several standards concerning to AFOLU projects, including BCR Standard and BCR0001 and BCR0002 methodologies.

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 v2.4 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.
- According to the OEC contract and the validation/verification team, the requirements of the BCR Anti-Bribery policy detailed in section 8.2.4 of the BCR Validation and Verification Manual are met.
- AENOR has the commitment to avoid any relationship with people or organizations that may have the purpose of money laundering or terrorist financing, and it makes sure the companies they make deals with operate under the law.

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%.

According to Section 22.3 of the BCR Standard, to ensure compliance with a level of assurance of less than 95% and a material discrepancy of less than 5%, the audit team verified that the baseline project was consistent with the methodology BCR0002 and that the quantification results were appropriate. Likewise, the co-benefits criteria were included and evaluated.

AENOR following criteria according to Section 10.2.5 of the Validation and Verification Manual:

- a) The level of assurance of the validation and verification of the GHG mitigation project should not be less than 95%. The errors that were found in the spreadsheets were corrected; these errors never exceeded 5% with respect to the application of the methodology. Therefore, it is assured that the level of assurance is not less than 95%. The audit team verified the sources and selection of the parameters, and ensure that were according to the national official information.
- b) The material discrepancy between the data supporting the GHG mitigation project baseline and the estimated GHG emission reductions or removals may be up to +/- 5%. The calculations were evaluated, and errors in the calculations were corrected; those errors were never greater than 5%, taking account of the updated baseline and quantification reductions according to methodology, therefore AENOR assured that there was no material discrepancy in the calculation data.
- c) The consistency of the project baseline for GHG mitigation in accordance with current national regulations and the methodology applied as appropriate. Likewise, the reduction quantification results are adequate and conservative, given

that they are based on the national regulation and the parameters defined by the FREL.

- d) To ensure the level of assurance, AENOR assessed the calculations provided by the project holder and cross-checked the information with the methodology and the national regulation. Issues related to the document management and control system, spreadsheet mistakes, and GIS errors were also resolved during the audit, and errors in the reporting were corrected, ensuring that the information presented in the updated PD and MR is accurate, as required by the BCR Standard.

According to the above, the revalidation of baseline and the verification process were ensured through the assessment of the documentation and the visit in situ, and it was verified that there were no discrepancies or significant errors that would affect the calculation of emission reductions, in the sense of overestimating the calculation data or errors of omission of information.

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.

The audit team made a risk assessment to evaluate potential errors, omissions, or misinterpretations in the verification process (R-DTC-868.02 -risk assessment). The risks evaluated were inherent risk, control risk, and detection risk. The assessment allows us to determine whether the sampling plan requires major intensity according to the rating of the risks.

The following factors for the sampling plan were taken into consideration for the audit process of the verification, with reference the BCR validation and verification manual:

The level assurance was no less than 95%. The spreadsheet mistakes and project boundary errors were adjusted; these errors never went major 5% in relation to the emission reductions presented. As a result, it is guaranteed that the level of assurance is at least 95%.

According to the audit plan, the goal of sampling is to verify the following amounts and types of tests:

- Carefully review the Updated Project Description and Monitoring Report along with supporting documentation for compliance with verification criteria and consistency between the two documents.
- Reassessment baseline data collected from the baseline scenarios determined for the Project region, spreadsheets were used to input and compile the information required by the M/UT - REDD+ methodology, Version 1.3.1. This included the parameters and equations used. The data provided for the reference region and emission factors were checked.
- against the most updated official national documents
- Replicate 100% of spreadsheets for the monitoring period in the verification project area and cross-check them against the methodological requirements used.
- Check 100% of changes in project boundaries and land cover during the monitoring period using the GIS database and cross-check in the field through checkpoints.

- Verify 100% and compare with values of changes in carbon stocks in the project area.
- Reviewing 100% indicators of the monitoring plan and the orchid category.
- Reviewing mandatory tools to the standard BCR and check 100% the procedure and results of it.

To develop the sampling plan, the audit team determined following factors to reach the level of assurance required by the Standard BCR:

Table 2 Items and Factors used in the sampling plan

Verification	Item	Factor	Description	Sampling
Document Reviewer	Owner Information	Legal documents	CTL (Acronym Spanish)	100%
	Project Boundaries	Cartography	GIS File	100%
	Quantification Results	Ex Ante and Ex post Calculator	Spreadsheet	100%
	PD and MR	N/A	Supporting Annex	100%
On-Site-visit	Stakeholders	Owner	Interview Project Proponent and Tolima University	100%
		2 institutional	CORTOLIMA and Los Alpes Local Government	100%
		Project beneficiaries	Interviewer 1 beneficiary (each activity)	100%
		Community Representative	Council Los Alpes – Representative Community JAC Puerto Lleras	20%
	Productive Projects and other implementation Activities	1 (Each Activity)	Interviewer 1 beneficiary (each activity)	70%
	Checkpoints Eligible Area	4 Waypoints	Track in Project Area	2%
	Checkpoints Leakage area	1 Waypoint	Track in Project Area	2%

It is pertinent to indicate that the check points and tracks and the visit corresponded to limit area, and this assessment is supplemented with the evaluation of 100% GIS data area. In order to ensure that the procedures (parameters, equations, spreadsheets) were applied correctly, and that the data needed to calculate GHG removals and reductions was sufficiently given, AENOR carefully and meticulously reviewed the spreadsheets. Likewise, the audit team reviewed the GIS procedure to verify the boundaries of the project. With a reasonable level of assurance, AENOR confirms that the stated emission reductions are

accurate and free of significant mistakes, omissions, or inaccuracies based on the evaluation that was completed.

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.

The project verification process considered the project documentation and its development in compliance with BCR002 methodology, standard requirements, and applicable tools for updated baseline and the implementation, as outlined in the audit scope provided in Section 2.2.

The information provided by the project holder was detailed, which allowed for an extensive review of the project information and its assurance that it complied with the requirements to proceed with the audit planning based on the established criteria. The auditor analyzed all project documentation, confirmed consistency with the project type, validated completeness, and found no potential deviations from the program or methodology BCR.

The preliminary review of the documentation took place between June 26 and July 6, 2023, and previous meetings were also held with the project holder to clarify doubts and refine the logistical processes of the visit to comply with the audit plan carried out by the verification team.

Stakeholders	Owner	Interview Project Proponent and Tolima University
	2 institutional	CORTOLIMA and Los Alpes Local Government
	Project beneficiaries	Interviewer 1 beneficiar (each activity)
	Community Representative	Council Los Alpes – Representative Community JAC Puerto Lleras.

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 v2.4.

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.

The documents analyzed included the following:

- i. Data of the GHG project and information for completeness, as updated Project Description, the baseline, applied tools, methodology, and sources of parameters (FREL), official documentation (IDEAM, Minambiente).
- ii. Monitoring plan and consistency of indicators established; measurement frequency, measurement quality, equipment used, and management of information.
- iii. Quantification of the GHG results for project implementation through cross-checking the spreadsheet, the methodology applied, and compliance with the national regulation.
- iv. Regulation about the carbon rights of the project proponents.
- v. Assessment of the project's documentary control.

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:

Table 3 Interviews

Name/Organization/ Entity	Topics Covered	ITC
Staff Fundación AME: - Julio Palacios – Financial Area	-Land Tenure / Ownership of the project: Papers, Procedure for	Presential

Name/Organization/ Entity	Topics Covered	ITC
<ul style="list-style-type: none"> - Astrid Ortiz- Administrative - Angela Palacios - Management 	<ul style="list-style-type: none"> purchase or lease of property. Fiduciary action. -Administrative management. -Project overview 	
<p>Carlos Abondano - Consultant Project</p>	<ul style="list-style-type: none"> - 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 	<p>Presential</p>
<p>Galilea Community and Forest Ranger (See List in Annex 4 of this report)</p>	<ul style="list-style-type: none"> - 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. 	<p>Presential</p>
<p>Los Alpes School:</p> <ul style="list-style-type: none"> - Omar Caicedo - Rector - Edna Sánchez - Teacher - Esther Buitrago - Teacher - Juan Carlos Lesmes - Teacher 	<ul style="list-style-type: none"> - Co – benefits of the project - Relationship with the project Holder --Knowledge about handling complaints, appeals, and disputes from the project. 	<p>Presential</p>
<p>Local Government:</p> <ul style="list-style-type: none"> - Julio César Pérez - Municipal Government of Villarrica - Sebastián Caballero - Environmental Secretary - Municipal Council 	<ul style="list-style-type: none"> - 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. 	<p>Presential</p>
<p>Tolima University Representatives</p>	<ul style="list-style-type: none"> - Participation of the project. - Benefits Distribution - Safeguards - Agreements 	<p>Virtual – Videoconferenc e by Google Meet</p>

Name/Organization/ Entity	Topics Covered	ITC
	<ul style="list-style-type: none"> - Monitoring Activities - Knowledge about handling complaints, appeals, and disputes from the project. 	
Regional Environmental Authority - CORTOLIMA	<ul style="list-style-type: none"> - 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 – Videoconference by Google Meet

The interviewees listed above were considered relevant stakeholders, taking into account their involvement in the project and the benefits they received, whether direct or indirect, such as their territorial presence.

Depending on the kind of interview conducted and the participation of the project, each participant provided the information required to support the information presented by the PP. The information obtained through the interviews was used to determine the implementation of the project, the technical process to revalidate the baseline, the data for obtaining the quantification reductions, the co-benefits to the participants of the project, the conservation agreements, the productive projects of the community, the agreement on carbon rights by the proponents, and the participation of the local institutions. Therefore, the interviews resulted in comments regarding the project's compliance, the implementation activities, the communication improvement with the stakeholders, and the applicability and quantification of the methodology used.

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.

Table 4 Activities On-Site

Date	Activity	Description
07/07/2023	kick-off meeting	<ul style="list-style-type: none"> - Audit team presentation. - Evaluation activities proposed in the Audit Plan - Interview with professionals in charge of: <ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - Visit the boundaries of the area, checkpoints, and verify coverage. - Visit to Productive Projects.
12/07/2023	Interview Stakeholders	<ul style="list-style-type: none"> - 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:	<ul style="list-style-type: none"> - Interview officials Mayor's office Los Alpes - Official interview University of Tolima

Date	Activity	Description
	Institutions, Entities	- Interview official CORTOLIMA (Virtual Meeting).
	- Feedback and meeting Close	
14/07/2023	- Return	

In Annex 5 of this report are included the specific information of waypoints, tracks and maps of the site visit.

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 revalidation 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. The clarifications request corresponded to applying incompletely the tool of safeguards, clarification of the process carried out in the GIS data, some data not clear in degradation calculations, and the characteristics of land tenure in the reference area. Findings were closed when the PP provided adequate information and demonstrated compliance with the BCR requirements and the methodology procedure.

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. The main issues corresponded to mistakes in the spatial boundaries, the historical period of deforestation, errors in the calculation ex ante, gaps in information about the benefit agreement between the proponents, and failures in communication with the stakeholders (safeguards). The CARs were closed until the

project proponent provided appropriate solutions that met the applicable requirements. In each round of responses, the findings and supporting documents were evaluated to comply with the requirements of the standard and methodology.

The audit team determined that the PD, MR, and spreadsheets accurately and adequately describe the project and its climate and social benefits. In addition, the project proponent demonstrated how GHG emissions are reduced and monitored.

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 (CAR₁) indicated in Section 3.5 of the PD.
- The baseline scenario was assessed (CAR₄), the detailed is described in Section 6.2.2 of this report.
- AENOR assessed criteria and steps to determine the additionality (CAR₁₀), see detailed in Section 6.2.3 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 geographical limits were assessment by the audit team and through the system GIS confirmed that the Project Holder ensure that eligible area corresponding to land cover category.
- 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.

The procedure to avoid the double counting or overlap with other AFOLU projects is described in section 6.6. of this report.

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.

Table 5 Historical areas validated and verified

Item	No. of new properties linked	Area (ha)	Total eligible area verified (ha)
First verification (01/09/2010-31/12/2017)	202	13,254.27	13,254.27
Second verification (01/01/2018-31/03/2019)	9	472.52	13,726.79
Third verification (01/04/2019-28/02/2021)	1	56.11	13,782.91
Fourth verification (01/03/2021-28/02/2023)	0	0	13,767.69

Source: Updated PD Galilea, adapted from 3d verification approved.

The audit team reviewed the documentation of the previous verification, and confirmed that the areas corresponded to what was recorded and verified on the BCR platform. Therefore, the auditor confirms the information indicated above, about the no potential deviations found in the current verification. The information reviewed was included in Annex 3 of the VR /25/.

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 have been difficult by the weather conditions. However, the activities have been developed according to the Monitoring Plan.

6.1.1.1. REDD+ Activities implemented

The Project Holder presented detailed 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 established and validated:

- a) Beekeeping indicators
- b) Poultry "Gallinas felices"
- c) Fish farming
- d) Orchards and Nursery
- e) Community and scientific research
- f) Conservation agreements
- g) ecotourism
- h) Ranger program

i) AME environmental classroom

The MR included in Section 15.2 the activities implemented during the monitoring period, and each activity has included: Type, Goal, Unit of measurement, monitoring methodology, monitoring frequency, responsible for measurement, results supports, and remarks. Following presents summary, the assessment of the activities related with the project implementation:

Table 6. Assessment of activities implemented

Activity	Goal	Results	Assessment Main by the Audit team
Beekeeping	To build 40 technified hive boxes by 2023 supporting the extraction of bee products in order to improve productivity and sustainability of beekeeping activities based on work with the community.	<ul style="list-style-type: none"> •80 boxes built. • 20 Complete beehive brood boxes • 20 Pollen catcher boxes. 	<ul style="list-style-type: none"> • Reviewed documents /4.8;4.9/ •Visit the beekeeping sites and interviews with stakeholders
	Strengthen the conditions of the hives installed in the field in order to improve the productivity and sustainability of the beekeeping activity.	45 hives inspected and fed.	
	To have by 2023 a stable production of honey (400 kg), propolis (5 lt) and pollen (3 kg) with potential for commercialization.	To date, 1,532 kg of honey have been produced for subsequent sale. For the current monitoring report, 370 kg of honey and 13 kg of propolis were produced.	
	Generate direct and indirect employment for farming families in and around the project area in beekeeping activities.	3 permanent employees in the beekeeping activity	
	Conduct four (4) technical training sessions for individuals and families linked to the Amé community beekeeping project.	4 introductory trainings on basic beekeeping were conducted	
	To market the products produced by the beekeeping community.	220 Bottles of honey sold	

Activity	Goal	Results	Assessment Main by the Audit team
Poultry farming "Gallinas felices" (Happy Hens)	Generate direct and indirect employment for farming families in and around the project area in poultry farming activities.	8 sheds built with 30 laying hens each.	<ul style="list-style-type: none"> Reviewed documents /4.8;4.9/ Visit poultry farming sites and interviews with stakeholders
	Conduct technical training for individuals and families involved in the community project.	One (1) technical training visit	
Fish farming	Generate direct and indirect employment for farming families in and around the project area in fish farming activities	4 pools built.	<ul style="list-style-type: none"> Reviewed documents /4.6;4.8;4.9/ Visit one fish farming and interviews with stakeholders
	Conduct technical training for individuals and families involved in the community project	1 session training (24 people)	
Orchards and nursery	Generate direct and indirect employment for farming families in and around the project area in the activities.	1 nursery built. La Cabaña.	<ul style="list-style-type: none"> Reviewed documents /4.8;4.9;4.10/ Interviews with stakeholders
	Conduct technical training for individuals and families involved in the community project.	1 session training (24 people)	
	Generate impact on reforestation and conservation actions through alliances between institutions.	"Bosque Mágico" strategy Seratta and Fundación Amé.	
Community and scientific research	Generate knowledge of the biological diversity (fauna and flora) of the Galilea Forest and the importance of its ecosystem services.	World Forest Congress Korea 2022 participationo 1 Abstract approved. o 1 Poster presented. o 1 Video presented. Vertebrate fauna and vascular flora baseline.	<ul style="list-style-type: none"> Reviewed documents /4.5;4.8;4.10;4.11/ Interviews with stakeholders
		Participation as collaborator in the "Guide for the identification of the avifauna of the Regional	

Activity	Goal	Results	Assessment Main by the Audit team
		Natural Park of Galilea Forest".	
Conservation agreements	Broaden the participation of stakeholders in the project area and encourage the conservation of the forest and the territory.	25 conservation agreements signed	<ul style="list-style-type: none"> Reviewed documents /4.1;4.6;4.8;4.10;4.11/ Interviews with stakeholders
Ecotourism	Promote ecotourism as a scheme for environmental education in the territory.	Community trainings were conducted. • Agrotourism experience "Finca La Riviera".	<ul style="list-style-type: none"> Reviewed documents /4.7;4.6;4.8;4.10;4.11/ Interviews with stakeholders
	Restore and adapt the trails to allow for guided visits and the optimal development of ranger tours.	Sections of access roads and trails were recovered from the trails in the project area.	
Ranger program	Train the local community around the project area as forest guards, through forest ranger training, cover monitoring with drones, and control and surveillance tours.	Forest rangers were trained and control and surveillance patrols were conducted.	<ul style="list-style-type: none"> Reviewed documents /4.3;4.8;4.10;4.11/ Interviews with stakeholders
	Identify changes in specific points of the forest coverage subject to degradation and deforestation processes that are only observable from the sky, with high spatial resolution remote sensing images.	Flights were conducted to monitor forest coverage and identify deforestation hotspots.	
AME environmental classroom	Appropriation of scientific and traditional knowledge about the Galilea Forest as an educational strategy that allows for the adaptation of information (from the local context) for learning and teaching environmental, social and	3 Activities, rural approach	<ul style="list-style-type: none"> Reviewed documents /4.6;4.8;4.10;4.11/ Interviews with stakeholders

Activity	Goal	Results	Assessment Main by the Audit team
	economic knowledge and skills that influence the forest and the communities.		
	Generation of opportunities and improvement of living conditions.	6 families participating in the project under conservation agreements	

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. The assessment is described in Section 6.1.2 of this report.

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 were 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. Information assessed to confirm that project boundaries are consistent with the estimation reduction of GHG.

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. Also, the Audit team has verified that Project meets the applicability conditions (as it is described in the table below).

Table 7. Assessment of methodology applicability

<i>Applicability condition</i>	<i>PP argument</i>	<i>Assessment</i>
a) The areas within the geographical limits of the project correspond to the forest category (according to national definitions about forest to Clean Development Mechanism) at the beginning of project activities and ten years prior to the project starting date.	The project only includes those areas that meet the definition of forest for Colombia, i.e., that are larger than 1 ha, have a canopy coverage of more than 30% and a tree height greater than 5 m.	The forest areas were verified in the files provide by PP as GIS /9/ database and meet the national definition of forest.
b) The identified causes of deforestation may include, among others: expansion of the agricultural frontier, mining, timber extraction and infrastructure expansion.	Deforestation and forest degradation in the project area is due to the existence of cattle ranching activities, crop establishment, selective logging, firewood collection and the occurrence of forest fires.	The PP explained the causes of deforestation in the project area, such as cattle, agriculture, logging, and fires. These causes of deforestation were verified in the Baseline scenario.
c) The identified causes of forest degradation may include, among others: selective logging, firewood extraction, forest fires, forest grazing and expansion of the agricultural frontier and crops for illicit use.	Forest degradation in the project area is due to crop establishment and the existence of selective logging. (Identification of underlying drivers, agents and causes).	The causes of degradation were verified in the Baseline scenario.
d) Reduction in deforestation or degradation is not expected to occur in the absence of the project.	In the absence of the project, land use in the project areas tends to develop extensive livestock production activities and other agricultural and/or extractive uses. In light of the	The PP stated that the current conditions will continue in the absence of the project, such as i) extensive livestock production / agricultural / extractive uses, ii) logging, and iii) the lack of tools and

Applicability condition	PP argument	Assessment
	<p>above, the project area tends to use the forest and does not allow the establishment of arboreal vegetation.</p> <p>Logging is the second main cause of deforestation and the first cause of degradation, since it is the first phase of intervention in the area's forests and is carried out for three purposes: As a method of appropriating land that the local population considers wasteland, Commercialization of timber for different purposes, Local use of the wood.</p> <p>The lack of tools and incentives to undertake conservation projects and land use problems in the region are some of the causes that lead the local population to cut down the forest.</p>	<p>incentives to carry out conservation projects.</p> <p>In the Baseline scenario explanation, the conditions that would continue without project were justified.</p> <p>These conditions could be verified that they would continue in a scenario without a project.</p>
e) It is possible that, in areas within the project boundaries, carbon stocks in soil organic matter, litter and dead wood may decrease or remain stable.	Without project implementation, the plausible land uses for the project area correspond to extensive cattle ranching, so the carbon content of the dead wood and litter pools would not increase in the absence of project implementation.	In the Baseline scenario explanation, the conditions that would continue without project were justified.
f) The quantification of GHGs other than CO ₂ must be included in the quantification of emissions caused by forest fires (if applicable) during the monitoring period.	During each monitoring period, the occurrence of forest fires is considered and reported, which are discounted from the quantification of the project's net CO ₂ e reductions.	The PP states that in each monitoring period it will report forest fires and their emissions. In the Monitoring Report it mentions that a group of forest rangers has reported forest fires in the territory, through surveillance activities, where drones have even been used.

Assessment the deforestation and degradation activities are described in sub numerals 6.2.2.1 and 6.2.2.2. Likewise, the Audit team has verified the project emissions and the leakage emissions in the current monitoring period. In conclusion, the audit team verified that the parameters presented in the monitoring plan with the requirements of the methodologies. Therefore, the Monitoring Plan contains the required parameters, with adequate descriptions regarding the data source, measurement procedures, monitoring frequency, and QA/QC procedures to be applied.

6.1.2.1 Data and parameters

The audit team assessed the data and parameters monitored, including value, the equations and measuring methods, source of data and the QA/QC procedures applied.

The audit team rigorously verified the relevant assumptions by meticulously reviewing documents to confirm the applicability of the parameters and estimates. Following a comprehensive review, the auditor concluded that the source and accuracy of the parameters were adequate to be included in the project calculations. In addition, the auditor considers that TP has correctly identified and applied the relevant methodology and tools to calculate the project's net GHG removals. Furthermore, it concluded that the data sources were conservative and well-selected after reviewing the supporting documents provided by the proponent. In addition, the process for estimating net GHG reductions is transparent.

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

Table 8. Data/Parameters validated.

Parameter	Description	Value	Source	QA/QC
Project area ($A_{REDD+project,1}$)	Project area (ha)	13,767.69	Own: GIS develop. Complementary information: inputs from the Forest/Non-Forest layers generated by the Forest and Carbon Monitoring System (SMByC)	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		
Areas deforested	Areas deforested in the baseline within the reference region during the historical period. (ha)	3,570.52		
Leakage area	Leakage area of the project	13,339.57 (ha)		

<i>Parameter</i>	<i>Description</i>	<i>Value</i>	<i>Source</i>	<i>QA/QC</i>
Emission Factor	Tons of carbon dioxide equivalent per hectare (tCO ₂ e/ha)	347.80 tCO ₂ e/ha (2021-2022) 324.85 tCO ₂ e/ha (2023)	Confirmed by the official information: Forest Reference Emission Level (FREL) for the Andean biome.	FREL
<i>DBTiCOⁿ eq</i>	Carbon dioxide equivalent in total biomass difference per hectare for primary and secondary degradation	Primary degradation (Core - patch): 94.66 tCO ₂ e/ha Secondary degradation (Patch - drilled): 121.26 tCO ₂ e/ha	Complementary information: inputs from the Forest/Non-Forest layers generated by the Forest and Carbon Monitoring System (SMByC).	The values were confirmed in the file calculations according to the data provided /10/ and the GIS file /9/.
<i>FSC_{lk,yr}</i>	Annual change in the surface covered by forest in the leakage area; ha	1.83		

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.

Table 9. Data/Parameters assessed in monitoring

<i>Parameter</i>	<i>Value</i>				<i>Assessed Source</i>
Annual change in the area covered by forest in the leakage area and the project area	Deforestation (ha)				Forest/Non- Forest layers provided by IDEAM through the SMByC. GIS file /9/.
	Project Area		Leakage belt		
	Total	Accumulated	Total	Accumulated	
	0.0	0.0	0.0	0.0	
	2.39	2.39	0.0	0.0	
	1.79	4.18	3.66	3.66	

Parameter	Value	Assessed Source																													
Annual primary and secondary degradation in the leakage area and in the project area	<table border="1"> <thead> <tr> <th rowspan="3">Year</th> <th rowspan="3">Type of degradation</th> <th colspan="2">Degradation (ha)</th> </tr> <tr> <th colspan="2">Leakage belt</th> </tr> <tr> <th>Total</th> <th>Accumulated</th> </tr> </thead> <tbody> <tr> <td rowspan="2">1</td> <td>Primary</td> <td>53.92</td> <td>53.92</td> </tr> <tr> <td>Secondary</td> <td>41.33</td> <td>41.33</td> </tr> <tr> <td rowspan="2">2</td> <td>Primary</td> <td>0.58</td> <td>54.50</td> </tr> <tr> <td>Secondary</td> <td>0.00</td> <td>41.33</td> </tr> <tr> <td rowspan="2">3</td> <td>Primary</td> <td>0.00</td> <td>54.50</td> </tr> <tr> <td>Secondary</td> <td>0.00</td> <td>41.33</td> </tr> </tbody> </table>	Year	Type of degradation	Degradation (ha)		Leakage belt		Total	Accumulated	1	Primary	53.92	53.92	Secondary	41.33	41.33	2	Primary	0.58	54.50	Secondary	0.00	41.33	3	Primary	0.00	54.50	Secondary	0.00	41.33	It comes from the processing and analysis of forest cover change maps generated by the Forest and Carbon Monitoring System (SMByC), resulting from forest cover monitoring through fragmentation (Landscape Fragmentation Tool). GIS file /9/.
Year	Type of degradation			Degradation (ha)																											
				Leakage belt																											
		Total	Accumulated																												
1	Primary	53.92	53.92																												
	Secondary	41.33	41.33																												
2	Primary	0.58	54.50																												
	Secondary	0.00	41.33																												
3	Primary	0.00	54.50																												
	Secondary	0.00	41.33																												
Degraded areas during the monitoring period	<table border="1"> <thead> <tr> <th rowspan="3">Year</th> <th rowspan="3">Type of degradation</th> <th colspan="2">Degradation (ha)</th> </tr> <tr> <th colspan="2">Project Area</th> </tr> <tr> <th>Total</th> <th>Accumulated</th> </tr> </thead> <tbody> <tr> <td rowspan="2">1</td> <td>Primary</td> <td>0.12</td> <td>0.12</td> </tr> <tr> <td>Secondary</td> <td>0.00</td> <td>0.12</td> </tr> <tr> <td rowspan="2">2</td> <td>Primary</td> <td>0.00</td> <td>0.12</td> </tr> <tr> <td>Secondary</td> <td>0.00</td> <td>0.12</td> </tr> <tr> <td rowspan="2">3</td> <td>Primary</td> <td>0.09</td> <td>0.21</td> </tr> <tr> <td>Secondary</td> <td>0.00</td> <td>0.21</td> </tr> </tbody> </table>	Year	Type of degradation	Degradation (ha)		Project Area		Total	Accumulated	1	Primary	0.12	0.12	Secondary	0.00	0.12	2	Primary	0.00	0.12	Secondary	0.00	0.12	3	Primary	0.09	0.21	Secondary	0.00	0.21	
Year	Type of degradation			Degradation (ha)																											
				Project Area																											
		Total	Accumulated																												
1	Primary	0.12	0.12																												
	Secondary	0.00	0.12																												
2	Primary	0.00	0.12																												
	Secondary	0.00	0.12																												
3	Primary	0.09	0.21																												
	Secondary	0.00	0.21																												
Presence or absence of fires	Not forest fires occur during this monitoring period	It comes from forest fires format report and the measurement come from remote sensing data (provided by IDEAM) - Landscape Fragmentation Tool -GIS Software. GIS file /9/; /27/																													

The monitoring plan includes a description of the data or parameter, the measured unit, the source responsible for measurement, monitoring, and equipment, QA/QC, justification or purpose, and additional comments.

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.

QA/QC procedures are deemed adequate to identify, review, and manage inconsistencies found. AENOR has verified that the monitoring teams implemented the monitoring plan as outlined in the joint PD and MR. AENOR could also evidence during audits that key workers or the responsible person are fully involved in event monitoring (training, reporting, quality control, etc.). To verify consistency with the BCR standard forth in the RM and the calculation methodologies utilized, the validation and verification team examined all input data, parameters, formulas, calculations, conversions, resulting uncertainties, and output data. The verification team verified the results and references when the information was chosen based on official information by replicating the calculations.

The holder project added the monitoring plan to activities according to the action lines: Beekeeping indicators; Poultry “Gallinas felices”; Fish farming; Orchards and Nurser; Community and scientific research; Conservation agreements; Ecotourism: Ranger

program; and AME environmental classroom. The assessment made by the audit team is described in Section 6.1.1 of this report.

During the in situ visit, the audit team confirmed the activities developed in the monitoring period. The PP demonstrated that the activities are consistent with the PD and RM and included respective supports /4/, which were reviewed during the audit process.

AENOR considers that the Project Holder correctly selected and used the appropriate equations and tools to calculate the project's net GHG reductions, and the data sources were conservative in choosing the official parameters.

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, in the event of a fire in the project area, the PP uses a report form to fill in the details; the residents of the zone submit this information to the project's responsible. The PP used the "Fire Information for Resource Management System" to confirm that no fires occurred in the project area /10.3; 27/ during the monitoring period.

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/.

AENOR confirmed that all indicators related to project performance monitoring and reporting have been included in the project monitoring plan. The frequency, responsibility, and authority for recording, monitoring, measuring, and reporting on project activities have been through the management system /14/, and this procedure was evaluated during the reviewing of documents and the field visit. The PP has staff in the area to verify each activity of the monitoring plan and follow up on the indicators frequently. The PP has submitted three previous verifications that indicate that the verifications have not exceeded the time limit of the BCR standard (5 years).

Therefore, the audit team considers that the PP compliance procedures related to the management of quality control for monitoring activities and the results of reductions in GHG are credible and transparent methods. 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 compliance the criteria of the BCR002 methodology. In this sense, the leakage area includes forest areas within the agents' range of mobility; and b) exclude areas of restricted access to deforestation and degradation agents taking account variables of the cost raster. After the cost raster developed, the project holder generated a buffer of 1.5 km from the limits of the current project area, then selected the forest areas within this delimitation. Subsequently, among these areas, those with a classification lower than 4 (medium and high risk) in the final cost raster were selected. In addition, the Holder Project elaborated the similarity analysis which proportion is according to several variables of the project area. This information is detailed in Section 3.2.1.3 of the PD.

Hence, Project Holder compliance with criteria established in the BCR002 Methodology, V3.1.

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. The audit project assessed the responsibilities for monitoring through the interviews conducted with project staff, and the information was corroborated in Section 18.1.1 of PD and 15.1.1 of MR, which described the responsibilities according to the parameters monitored. The audit team considers that the project's protocols are sufficient, and that the quality control system's management can ensure that there are defined roles and accountable parties for the implementation, and monitoring of the project activities.

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.

Following is described the ways to evaluate each result of the SDGs provided by the Project Holder:

Table 10 Assessment of the project contribution with SGDs

SDG	Indicator	Expected achievement of the project	Assessment
1. No Poverty	Number of jobs generated in the monitoring period	Generate economic income for families that receive co-benefits from the project, through local agricultural production	Implementation activities /4;7/: Audit team visited the productive projects developed under REDD+ project: small-scale production of honey, vegetable gardens, poultry and fish farming.
2. Zero Hunger	Quantity of local food sources promoted	Promote agricultural productivity and incomes of small-scale food producers, particularly women and family farmers, through secure and equitable access to production resources and inputs, knowledge, and thus ensure the greatest possible access to healthy, nutritious and sufficient food.	
4. Quality Education	Number of training opportunities on topics related to conservation, knowledge of diversity and development of sustainable production practices	Encourage research and education as development axes within the framework of the project.	Implementation activities /4;7/: Audit conducted interviews to benefited community and reviewed the supporting documents /4;7/.
5. Gender Equity	Number of women in leadership positions in the project.	Support the involvement of women during the implementation of project activities.	Implementation activities /4;7/: Women are present in poultry activities and forest rangers, mainly. Audit conducted interviews to benefited community and reviewed the supporting documents /4;7/.
6. Clean Water and Sanitation	Actions focused on the knowledge of the	Promote the care of water sources as a tool to preserve and protect the territory.	Project contribute to the conservation of water resources, on the effluents that circulate under the area of influence, avoiding interventions by third

SDG	Indicator	Expected achievement of the project	Assessment
	hydrography over which the project area has influence.		parties and monitoring the quality of the resource. Audit team visited the project area and took checkpoints to corroborate the supporting documents /4;9/.
8. Decent Work and Economic Growth	Number of jobs generated in the monitoring period	Contribute to the improvement of social dynamics and livelihoods of people close to the project, through the promotion of local employment.	Project has generated job opportunities in the local environment, with the objective of implementing sustainable conservation and productive activities. Audit conducted interviews to benefited community and reviewed the supporting documents /4;7/.
11. Sustainable Cities and Communities	Quantity of local food sources promoted	Promote community sustainability through ecotourism and small-scale production of honey from bees, orchards, poultry and fish farming.	Project has promoted the ecotourism activities and small-scale production of honey from bees, orchards, poultry and fish farming. Audit conducted interviews to benefited community and reviewed the supporting documents /4;7/.
12. Responsible Consumption and Production	Responsible local food sources promoted, mainly for local consumption	Promote the conservation and sustainable use of natural resources inside and outside the project area.	Promote responsible production and consumption with the development of ecotourism and sustainable production projects. Audit team visited the productive projects developed under REDD+ project: small-scale production of honey, vegetable gardens, poultry and fish farming.
13. Climate Action	Actions implemented to avoid emissions from deforestation and forest	Advance in the recovery and maintenance of forest cover in the territory, especially in areas degraded by natural or anthropic agents, as a measure to mitigate and adapt to climate change.	Project has reduced in GHG emissions. The results were evaluated through the calculations ex post /10/, GIS information /9/ and Monitoring Report.

SDG	Indicator	Expected achievement of the project	Assessment
	degradation.		
15. Life on Land	Number of hectares whose deforestation has been avoided. Progress in sustainable forest management. Initiatives to monitor forest degradation. Research assistance supported through resources for the knowledge of forest biological diversity and ecosystem services	Strengthen environmental management activities through local governance by managing financial resources for silvopastoral activities, as well as reforestation and forest regeneration.	Audit team visited the productive projects developed under REDD+ project: small-scale production of honey, vegetable gardens, poultry and fish farming.

The data reported for these indicators were accessible to AENOR, who attested to its compliance with the reported values for this verification. Similarly, the audit team was able to verify that the project holder properly implemented the SGD tool.

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

The project holder has identified activities with co-benefits for the community living around the project area. These activities are detailed in the Monitoring Report, including indicators, methodologies, and monitoring frequency (Section 15.2 of the Monitoring Report). Furthermore, the project holder has supplied indicators to evaluate the effectiveness of activities applied in the orchid category.

Table 11 Assessment Monitoring co-benefits of the Orchid Category

Components	Actions	Indicator	Results	Assessment
Biodiversity conservation	A. Development of effective actions and measures to halt the loss of biological diversity by enabling ecosystems to continue to provide essential services	Records of fauna and flora species in some category of threat in the project area.	Herpetofauna (23 sp.) • Mastofauna (32 sp.) • Vascular flora (39 sp.)	Vascular flora and vertebrate fauna report.
		Records of endemic fauna and flora species in the project area.		
	Area of forest core extent from forest fragmentation analysis	7.247,45 ha	GIS /9/	
	B. No invasive species have been introduced due to project activities	List of species used in project activities.	No invasive species have been introduced as part of the project activities.	Vascular flora and vertebrate fauna report.
Benefits on communities	A. Identifies and strengthens mechanisms for social and community participation at the local and regional levels	Promotion of local and regional participation	Workshops, socialization and training	ACTIVIDADES REDD+ • Participation, Communication and Knowledge Appropriation Strategy Document (EPCAC by its Spanish acronym) AME Classroom

Components	Actions	Indicator	Results	Assessment
	B. The project generates short and long-term benefits to small-scale productive projects with members of the communities in the project area	Generated jobs.	Staff involved in project activities	ACTIVIDADES REDD+
		Conservation incentives	25 conservation agreements signed.	Conservation agreements
		Families linked to productive projects	25 conservation agreements signed.	Conservation agreements
Gender equity	A. Consider determinations set forth in the normative framework related to gender	Promotion of the appropriation of the normative framework for gender equity.	2 Workshops with a gender focus	<ul style="list-style-type: none"> Participation, Communication and Knowledge Appropriation Strategy Document (EPCAC by its Spanish acronym) AME Classroom
	B. Ensures women's full and effective participation and equal opportunity for leadership at all levels of decision-making at the project level	Promoting women's participation in project activities.	Number of women participating in the implementation of activities.	See o4_ACTIVIDADES REDD+

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.

The PD was conducted in accordance with the guidelines established in the methodological documents of the AFOLU sector, particularly the methodology BCR0002 Version 3.1. Section 3 of the PD describes the methodological parameters for determining the project's emission reductions in accordance with the activities proposed.

AENOR assessed the supporting documentation of section 3 and considers the information presented is trustworthy and sufficient in the scenario of formulating and quantifying ex ante reductions.

The Eligible area of the project corresponds to the forest category at the start of project activities, and ten years before at the start of project (stable forest). The project included areas that meet the definition of forest for Colombia, i.e., that are larger than 1 ha, have a canopy coverage of more than 30% and a tree height greater than 5 m. The audit team corroborated the forest areas in the file's GIS provided by the project holder and recognized the nation definition of the forest.

The project used official cartography (obtained from SyMBC) in conjunction with the procedure of digital processing of satellital imagery. Also, through interviews and checkpoints during the site visit, the audit team corroborated this information. Hence, after evaluating the evidence provided, AENOR considers that the PD adequately details the type of project, technology, measures implemented, and a correct procedure to define project eligibility.

According to above, the project complies with the BCR0002 methodological document and national definition of the forest.

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. To determine that the project complies with the criteria for the establishment of the reference region, it took into account the following information:

- a) The reference region may include all or part of the project area: The reference region includes the entire project area; the information was validated through the file's GIS provided by the project holder.
- b) The agents and drivers of deforestation/degradation identified in the reference region can access the project area: Taking account the reference region and project area are similarities in economic and land owner, the agents drivers can access the project area. The project holder described the drivers identified in Section 11 of PD.
- c) The project area is of interest to the agents identified in the previous criterion: Project Holder demonstrated that the agents of deforestation and degradation has similarities between reference region and the project area:
- d) Land tenure and land use rights must be characterized in the region of reference: The project compliance this criterion, given that, land tenure in the reference region includes private property with the same land use rights as the project area.
- e) Exclude areas of restricted access to agents and drivers of deforestation and degradation: the PP has excluded protected areas of the national order and paramo areas (National System of Protected Areas (SINAP); Excludes Cruz Verde - Sumapaz Moorland complex).

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 possible scenario with the agricultural crops and the pasture activity for livestock.

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 1.3.

During the assessment of the baseline, the Audit team confirm:

- a) Assumptions, methods, parameters, data sources, and factors:
 - i. 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.
 - ii. The methods established to deforestation and degradation activities are described in Section 3.8 of the PD, and these are support in the file calculations /9/, which are assessed by the audit team, and confirmed the

complies with the methodology equations, as to observe in Sections 6.2.2.1 and 6.2.2.2 of this report.

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.

- iii. Parameters, data sources, and factors are justified appropriately, and supported by adequate evidence, which is described in *Table 8* of this verification report. The sources used by the Project Holder corresponded to FREL and GIS information obtained with official information (SMBYC). 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”.

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.

- b) In compliance with Section 8 of the Monitoring, Reporting, and Verification Report (MRV) Version 1.0, the CAB verified that the project holder applies the mechanism for managing the uncertainty, which was considered using the emission factor and parameters based on FREL (2018-2022 and 2023-2027); likewise, the cartographic process is conservative given that the PP is used as the national cartographic obtained from the Forest and Carbon Monitoring System (SMBYC). This information is extended in Section 6.2.4. of this report.

- c) The project assessed the applicable regulations and implemented periodic monitoring of legislative compliance as part of its development. AENOR considers that the project complies with legal requirements; this information is extended in Section 6.7 of this report.
- d) The procedures identified in the baseline scenario maintain consistency with the emission factors, activity data, projection variables of GHG emissions, and the relevant parameters. The baseline of the 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.
- e) The audit team confirmed the implementation of procedures to ensure data quality under ISO 14064-2 and the requirements of the BCR002 methodology.

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:

6.2.2.1. 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

t_2 = Final year of the reference period; yr

t_1 = 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

A_{1lk} = Forest surface in the leakage area in the initial moment; ha

A_{2lk} = 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; tCO₂ ha⁻¹

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

TCO_{2eq} = Total carbon dioxide equivalent; tCO₂ 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; tCO₂ ha⁻¹

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

TCO_{2eq} = Total carbon dioxide equivalent; tCO₂ 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; tCO₂ ha⁻¹

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

TCO_{2eq} = Total carbon dioxide equivalent; tCO₂ ha⁻¹

- To calculate the emission reduction due to avoided deforestation

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

Where:

$ER_{DEF,REDD+project}$ = Emission reduction due to avoided deforestation; tCO_{2e} ha⁻¹

t_2 = Final year of the reference period; yr

t_1 = Initial year of the reference period; yr

$AE_{bl,yr}$ = Annual emission in the baseline scenario; tCO₂ ha⁻¹

$AE_{REDD+project,yr}$ = Annual emission in the project scenario; tCO₂ ha⁻¹

$AE_{lk,yr}$ = Annual emission in the leakage area; tCO₂ 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

6.2.2.2. FOR DEGRADATION ACTIVITY

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

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

Where:

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

t_1 = Initial year of the reference period; yr

t_2 = Final year of the reference period; yr

$A_{core,bl}$ = Area in core class of the reference region, in the year of the start of the reference period; ha

$A_{c-p,bl}$ = Reference region that changes from core to patch in the final year of the reference period; ha

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

Where:

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

t_1 = Initial year of the reference period; yr

t_2 = Final year of the reference period; yr

$A_{perforated,bl}$ = Area in perforated class of the reference region, in the year of the start of the reference period; ha

$A_{perforated-patch,bl}$ = 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

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

Where:

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

t_1 = Initial year of the reference period; yr

t_2 = Final year of the reference period; yr

$A_{core,bl,lk}$ = Area in core class in the leakage area, in the initial year of the reference period; ha

$A_{c-p,bl,lk}$ = Leakage area that changes from core to patch in the final year of the reference period; ha

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

Where:

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

t_1 = Initial year of the reference period; yr

t_2 = Final year of the reference period; yr

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

$A_{perforated-patch,bl,lk}$ = 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

Year	EA _{DEG,lb,año}	EA _{DEG,REDD+proy,año}	EA _{DEG,f,año}	EA _{DEG,REDD+proy}
2021	103,233	5,162	69,784	28,287
2022	103,233	5,162	69,784	28,287
2023	103,233	5,162	69,784	28,287
2024	103,233	5,162	69,784	28,287
2025	103,233	5,162	69,784	28,287
2026	103,233	5,162	69,784	28,287
2027	103,233	5,162	69,784	28,287
2028	103,233	5,162	69,784	28,287
2029	103,233	5,162	69,784	28,287
2030	103,233	5,162	69,784	28,287
2031	103,233	5,162	69,784	28,287
2032	103,233	5,162	69,784	28,287
2033	103,233	5,162	69,784	28,287
2034	103,233	5,162	69,784	28,287
2035	103,233	5,162	69,784	28,287
2036	103,233	5,162	69,784	28,287
2037	103,233	5,162	69,784	28,287
2038	103,233	5,162	69,784	28,287
2039	103,233	5,162	69,784	28,287
2040	103,233	5,162	69,784	28,287

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

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

Where:

$AE_{fd,bl,yr}$ = Annual emission due to degradation in the baseline scenario; tCO₂ ha⁻¹

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

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

$DTBCO_{2eq,1}$ = 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

$DTBCO_{2eq,2}$ = 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 annual emission due to forest degradation in the project scenario

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

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

$DTBCO_{2eq,1}$ = 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

$DTBCO_{2eq,2}$ = 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 annual emission due to forest degradation in the leakage area

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

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

$DTBCO_{2eq,1}$ = 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

$DTBCO_{2eq,2}$ = 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

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

Where:

$ER_{FD,REDD+project}$ = Emission reduction due to forest degradation; tCO_{2e} ha⁻¹

t_2 = Final year of the reference period; yr

t_1 = Initial year of the reference period; yr

$AE_{FD,bl,yr}$ = Annual emission by forest degradation in the baseline scenario; tCO₂ ha⁻¹

$AE_{FD,REDD+project,yr}$ = Annual emission by forest degradation in the project scenario; tCO₂ ha⁻¹

$AE_{FD,lk,yr}$ = Annual emission by forest degradation in the leakage area; tCO₂ 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_{2e})

Project year	Calendar year	Annual GHG emissions reduction (tCO _{2e})	GHG emissions reduction cumulative (tCO _{2e})
11	2021	132,280	132,280
12	2022	135,010	267,291
13	2023	97,792	365,083
14	2024	97,792	462,875
15	2025	97,792	560,668

Project year	Calendar year	Annual GHG emissions reduction (tCO ₂ e)	GHG emissions reduction cumulative (tCO ₂ e)
16	2026	97,792	658,460
17	2027	97,792	756,252
18	2028	97,792	854,045
19	2029	97,792	951,837
20	2030	97,792	1,049,629
21	2031	97,792	1,147,422
22	2032	97,792	1,245,214
23	2033	97,792	1,343,006
24	2034	97,792	1,440,799
25	2035	97,792	1,538,591
26	2036	97,792	1,636,383
27	2037	97,792	1,734,176
28	2038	97,792	1,831,968
29	2039	97,792	1,929,760
30	2040	97,792	2,027,553

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 “3.3.1 *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 1.3.

The Project Holder provided realistic and credible baseline scenarios for the area where it has carried out the REDD+ activity and identified the most reasonable baseline scenario of what would happen without the project activity. The audit team assessed the project holder's evidence in accordance with the tool's steps. To accomplish this, each of the sources provided in the PD and the documents related to them are evaluated. The developed steps are described below:

- **Step 0.** Preliminary screening based on the starting date of the project activity: September 01, 2010. (The start date corresponding to the first validation).
- **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 determine the forest deforestation, for 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 three (3) land use alternatives, related to 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. Table 14 of the PD presents the regulations in Colombia for the livestock sector, and Table 15 presents the regulations in Colombia for the agricultural sector. On the other hand, the PP presented the legal framework concerning the REDD+ mechanism, and Table 16 presents the international REDD+ Project regulations. In the PD, Section “4 Compliance with Applicable Legislation” the PP presented the national regulatory framework for REDD+ and the regional and local land planning regulations.

The project area's most likely and realistic baseline scenarios can be determined based on evidence from project documentation and field interviews. Thus, the project activity's baseline scenario corresponds to these activities that are expected to persist in the area without the project activity.

The steps that were followed were as follows:

- Sub-step 2a. The Project Holder identified the 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. Analysis of type barriers was carried out, according to the steps describe in the BCR's "Baseline and Additionality", version 1.3 and developed in the Annex “*Analisis_Adicionalidad_Barreras_Galilea_v3.xlsx*” /8.5.2/. The audit team evaluated each barrier described in the Annex /8.5.2/, and confirmed this information through the secondary information /23/. The document evidence could be shown to be coherent and consistent with each analyzed barrier through the provided information.
- Sub-step 2b. The PP has demonstrated that the identified barriers are not a barrier to the implementation of at least one of the identified land use alternatives:

- 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 ...*”.

Therefore, the RNP would be left waiting for resources in the absence of the REDD project. Moreover, the declaration alone cannot ensure the current level of forest governance that the project offers to the participating forests due to certain factors and elements that make it impossible to fully achieve all of the protected area's objectives and would be exceedingly difficult to do so in the absence of the project. This conclusion was confirmed through the conducted interview with CORTOLIMA.

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 3.6 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 (2018-2022 and 2023-2027). Conservatively. Additionally, the values of the lower interval were taken as additional adjustment for national circumstances.

Therefore, CAB confirmed that the project holder uses the mechanism for managing uncertainty, which was considered using the emission factor and parameters based on FREL (2018-2022 and 2023-2027); additionally, the cartographic process is conservative given that the PP used the national cartographic obtained from the Forest and Carbon Monitoring System (SMByC).

So, the PP has managed the uncertainty in a correctly way, and it applied the requirement established 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, defined 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.

6.2.6.1. GHG emissions reduction/removal in the baseline scenario

GHG emissions reduction in the baseline scenario item is explained in Section 6.2.2. of this report.

6.2.6.2. GHG emissions reduction/removal in the project scenario

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:

6.2.6.2.1. GHG emission reduction deforestation

The total deforestation to project area is 4.18 hectares, that is, emissions of 1,414 tCO₂e:

Year	CTeq (tCO ₂ e/ha)	CSBproj,year	Project emissions (tCO ₂ e/year)	GHG
2021 (28-02-2021 to 31-12-2021)	347.80	0.0		-
2022 (01-01-2022 to 31-12-2022)		2.39		833
2023 (01-01-2023 to 28-02-2023)	324.85	1.79		581

6.2.6.2.2. GHG emission reduction degradation

Primary degradation projected annually in the project area on stage with REDD+ project	Secondary degradation projected annually in the project area on stage with REDD+ project	Total biomass		Annual Emission
DFPREDD+proj,r	DFSREDD+proj,yr	Core Patch	Perforated - Patch	EAREDD+proj,yr
ha	ha	tCO ₂ eq	tCO ₂ eq	tCO ₂ eq
0,12	0,00	11,56	0.00	12
0,00	0,00	0.00	0.00	-
0,09	0,00	8,52	0.00	9

6.2.6.2.3. GHG emissions reduction/removal by leakage.

Year	Forest (ha)	Deforestation (ha)		Total (ha)
2020	8.934,60		0	
2021	8.934,60	0.00	0	8.934,60
2022	8.934,60	0.00	1.188	8.934,60
2023	8,930.94	3.66	1,188	8,934.60

The leakage area the deforestation is 3.66 hectares, and the emissions corresponds to 1188 tCO₂e, the information is according to the calculator file provided by the PP.

The PP applied the adjustment for national circumstances, according to the FREL (2018-2022 and 2023-2027), and the results are:

Year	Adjustment for National Circumstances (%)
2021	49.62
2022	53.55
2023	25.90

6.2.6.2.4. Net GHG emissions reduction/removal avoided

GHG emission reduction deforestation avoided (tCO₂-e)

Year	Baseline Emissions EA _{1bt}	Project Emissions	Emissions in Leakage Area	Estimated Net GHG reduction
2021 (28-02-2021 to 31-12-2021)	88,656	0	0	88,656
2022 (01-01-2022 to 31-12-2022)	109,180	833	0	108,347
2023 (01-01-2023 to 28-02-2023)	15,410	581	1,188	13,641
Total	199,377	1,414	1,188	210,644

GHG emission reduction degradation avoided (tCO₂-e)

Year	Baseline Emissions	Project Emissions	Emissions in Leakage Area	Estimated Net GHG reduction
2021 (28-02-2021 to 31-12-2021)	87,715	12	10,115	77,588
2022 (01-01-2022 to 31-12-2022)	103,233	0	55	103,178
2023 (01-01-2023 to 28-02-2023)	17,213	9	0	17,204
Total	208,161	20*	10,170	197,970

*Approximate value at 1

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	LB Emissions	Project Emissions	Emissions in Leakage Area	Estimated Net GHG reduction
2021 (28-02-2021 to 31-12-2021)	176,371	12	10,115	166,244
2022 (01-01-2022 to 31-12-2022)	212,413	833	55	211,525
2023 (01-01-2023 to 28-02-2023)	31,149	590	1,188	30,845
Total	419,933	1,435	11,358	408,614

The estimated total corresponds to 447,198 tCO₂e, 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. The national circumstances were calculated by the Project in accordance with IDEAM.

Finally, 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	77,588	166,244
2022	108,347	103,178	211,525
2023	13,641	17,204	30,845
Total	210,644	197,970	408,614

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 326,890.

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 (tCO _{2e})	Net GHG emission reductions or removals (tCO _{2e})
Emission reductions / removals (tCO ₂)	263,580	408,614

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, Orchards 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.

In the event of a fire in the project area, the PP uses a report form to fill in the details; the residents of the zone submit this information to the project’s responsible. The PP used the "Fire Information for Resource Management System" (<https://firms.modaps.eosdis.nasa.gov/map/#d:24hrs;@0.0,0.0,3.0z>) to confirm that no fires occurred in the project area /10.3; 27/ during the monitoring period.

In Sections 7, 8, and 9 of the PD, a summary of the environmental and socioeconomic impacts of the project is presented, all of which are positive. Audit team assessed the Annex o8_PDD/Anexos/NotNetHarm_Tool/Impactos_Ambientales_Sociales_Galilea-AME_v2.xlsx. Where was conducted: (a) an environmental assessment, analyzing the probable effects on biodiversity and ecosystems within the limits of the project; (b) the assessment of significant socioeconomic effects of project activities within the project boundary; and (c) no adverse effects were identified, then it is not necessary to define the actions and corrective measures to prevent and, when applicable, diminish the environmental and social effects derived from the development of the project activities.

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 /4; 6; 7; 24/. 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 established the co benefits related to the project activities /7/, and the indicators are corroborated through 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)”.

To avoid overlapping the other projects, CAB and the PP consulted other standards and programs. To verify that there were no overlaps with the project, the following AFOLU projects were confirmed in Colombia: 41 projects in VERRA; the closest project is that of the Regional Autonomous Corporation of Chivor (CORPOCHIVOR); on the BioCarbon registration platform (GLOBALCARBONTRACE), there are 41 projects registered, of which the closest is the REDD Bogotá Region of the Bogotá aqueduct company. About COLCX, it was consulted on a total of 45 initiatives, and no project is located in the Tolima Department /26/.

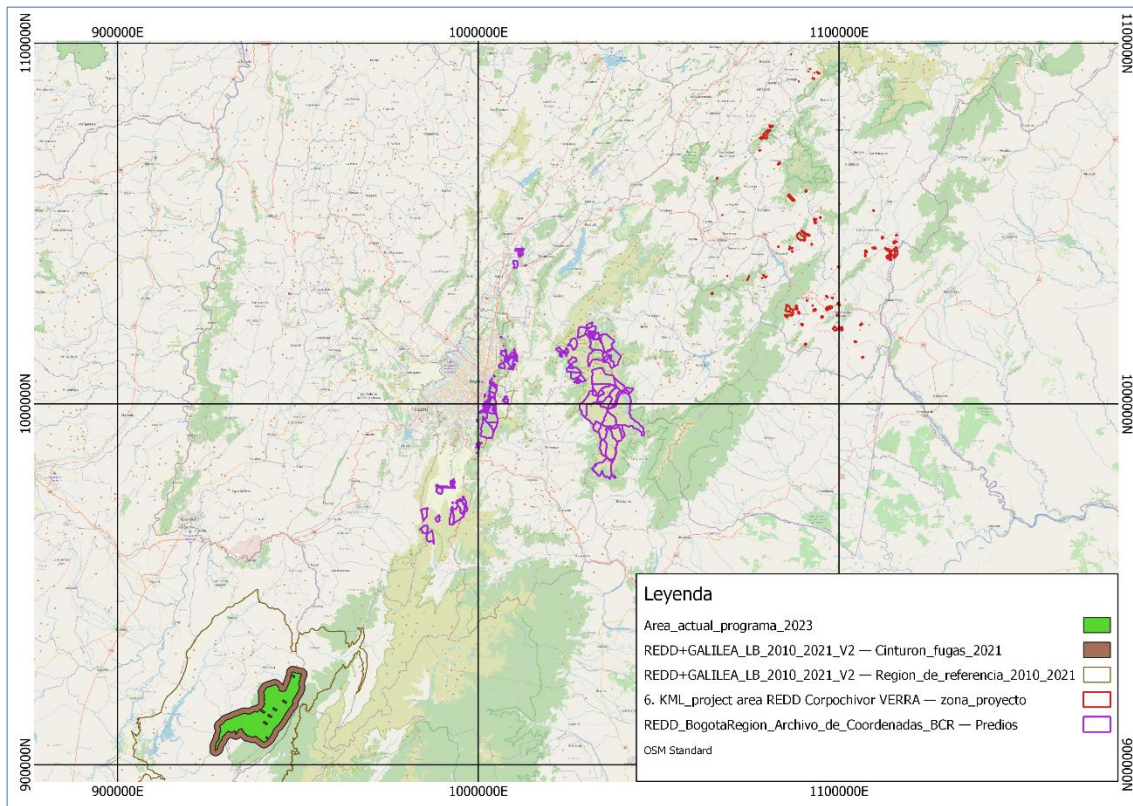


Figure 1 Nearest registered initiatives to the REDD+ Galilea Project
Source: Updated PD REDD+ Galilea Project

In addition, the audit team consulted the website of CERCARBONO, which provides the tool to avoid overlapping in the AFOLU projects from several standards and programs. That it does not overlap with the REDD+ Galilea project was confirmed by the results.

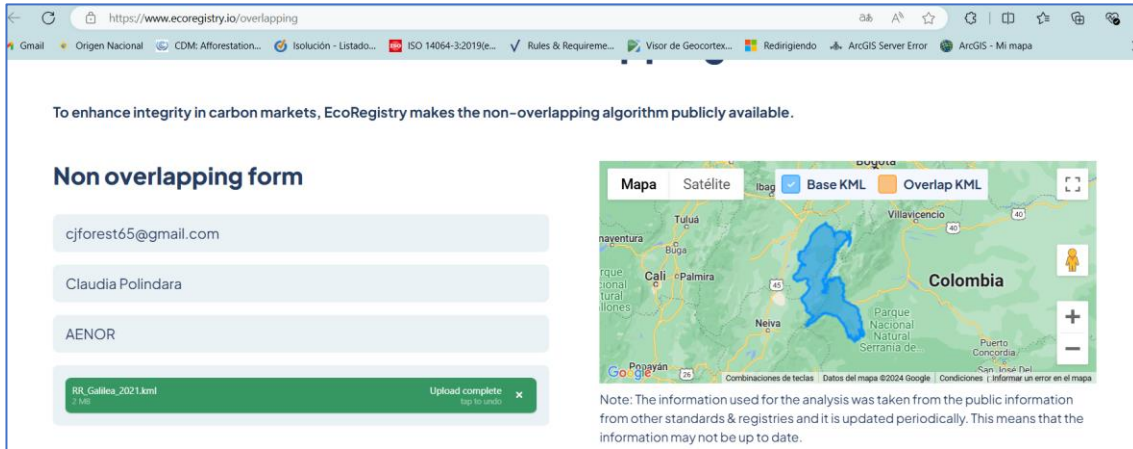


Figure 2 Tool Non-Overlapping EcoRegistry
Source: <https://www.ecoregistry.io/overlapping>

In addition, Project Holder updated the information in Section 17, following Tool for Avoiding Double Accounting of Emission Reductions/Removals version 2.0 of February 7, 2024.

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. The audit team considers that the Project Holder has followed the TOOL AVOIDING DOUBLE COUNTING (ADC) in an adequate manner.

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/:

Legislation/Policy	Description	Compliance
Political Constitution of Colombia: articles 2, 8, 38 79, 80 and 95	The 1991 Constitution, the maximum normative compendium within the set of national laws. Specifies the duty of each member of society to protect the nation's cultural and natural wealth and to ensure the	The Project promotes the conservation of forests and their biodiversity and, consequently, ensures the preservation of ecosystem services associated with forest ecosystems that are intimately linked to water provision, improving air quality, maintaining the habitat of native and migratory species, among others.

Legislation/Policy	Description	Compliance
	preservation of a healthy environment.	
National Development Plan 2018-2022 " Pacto por Colombia, Pacto por la Equidad" (Pact for Colombia, Pact for Equity)."	It contains a section entitled "Pact for sustainability: Producing by preserving and conserving by producing", the main focus of which is to consolidate actions that enable a balance between conservation and production, in such a way that the natural wealth of the country is preserved as a strategic good of the nation.	The REDD+ project is part of the mitigation actions in the Land Use, Land Use Change and Forestry (USCUSS) sector that are being carried out in the regional and national environment, within the framework of the National Development Plan 2018 - 2022, so that the activities of this project meet the objectives of this.
National Strategy for Reducing Emissions from Deforestation and Forest Degradation REDD+ (ENREDD+)	The National REDD+ Strategy is part of the actions on Climate Change foreseen in the National Development Plan 2010-2014, by the National Government headed by the Ministry of Environment and Sustainable Development. It seeks to reduce the impacts of climate change caused by deforestation and forest degradation in Colombia.	The REDD+ Galilee Forest Conservation - Amé Project is governed by the National REDD+ Strategy (ENREDD+) and the Colombian Low Carbon Development Strategy and follows the principles and objectives of the National Climate Change Policy and the National Forestry Policy. The foregoing results from international commitments and ratifications signed by the Government of Colombia.
Colombian Low Carbon Development Strategy Integral Strategy for Deforestation Control and Forest Management	For its part, the ECDBC is a program that seeks to decouple national economic growth from GHG emissions growth by maximizing the carbon-efficiency of the country's economic activity and contributing to national social and economic development. And the EICDGB is the country's commitment to reducing deforestation and forest degradation through sustainable management.	The project is part of the Integrated Strategy for Controlling Deforestation and Forest Management, which aims to curb deforestation and forest degradation, taking into account the complexity of the causes that generate it and recognizing the representativeness of these strategic ecosystems for the country, due to their socio-cultural, economic and environmental importance, its potential as a development option in the peace-building process, and its contribution to climate change mitigation and adaptation.

Legislation/Policy	Description	Compliance
Law 2 of 1959	By which rules are dictated on the forest economy of the nation and conservation of renewable natural resources.	The project aims to conserve the natural forest ecosystem delimited as PA.
Decree 2811 of 1974	By which the National Code of Renewable Natural Resources and the Environment is issued.	The project is articulated with the National Code of Renewable Natural Resources and the Environment through compliance with the National Climate Change Policy, avoiding the environmental deterioration of the territory through the conservation of renewable natural resources.
Decree 622 of 1977	About National Natural Parks (PNN).	On the delimitation of the project area, the Colombian National Natural Parks system presents areas under the jurisdiction of the PNR Bosque de Galilea, therefore, for the implementation of the project's activities, the Amé Foundation has been linked to the strategies determined by CORTOLIMA on the Environmental Management Plan of the Natural Regional Park (PNR) is awaiting its formulation for the implementation of the project activities.
Law 99 of 1993	Establishing the Ministry of the Environment and the National Environmental System (SINA by acronyms in Spanish)	The REDD+ project is governed by the guidelines of the national regulations issued by the Presidency of the Republic and the Ministry of the Environment (now the Ministry of Environment and Sustainable Development), as well as by the regulations, guidelines of the Tolima Regional Autonomous Corporation (CORTOLIMA), which has jurisdiction in the project area.
CONPES No. 2834, 1996	Through which the "Forest Policy" is approved, which seeks to achieve the sustainable use of forests, in order to conserve them, consolidate the incorporation of the forest sector into the national	In the period 2021 - 2023, no use was made of the forest. The project contributes to the forest conservation.

Legislation/Policy	Description	Compliance
	economy and contribute to the improvement of the quality of life of the population.	
CONPES No. 3582, 2009	Biodiversity is considered a strategic area and recognizes the need to advance knowledge and sustainable use of this.	The activities of the monitoring period focused on research, beekeeping production and forest conservation, which is in line with the provisions of CONPES No. 3582 of 2009.
Decree 2372 of 2010	Regulates the National System of Protected Areas	The project considers the special management areas delimited within the National System of Protected Areas.
Kyoto Protocol 1997	International treaty adopted in 2012. This protocol commits industrialised countries to stabilising greenhouse gas emissions. International treaty adopted at UNFCCC COP21 in 2015.	GHG reductions as a result of reduced deforestation rates in the project area contribute to achieving the commitments made by Colombia on 22 April 2016, by reducing GHG emissions by 20% from the projections made up to 2030, or by 30% if the country has international cooperation.
Paris Agreement 2015	International treaty adopted in 2015 during the COP21 of the UNFCCC.	GHG reductions as a result of reduced deforestation rates in the project area contribute to achieving international commitments.
CONPES No. 3700 of 2011	Institutional strategy for the articulation of policies and actions on climate change in Colombia.	In order to manage climate change, the project was developed by following the National Climate Change System (SISCLIMA) and the Intersectoral Commission for Controlling Deforestation structures. Similarly, the development of this policy is coordinated with the National Climate Change Policy (PNCC), which aims to guide and coordinate all national efforts through various mechanisms such as the Colombian Low Carbon Development Strategy (ECDDB) the National Plan for Adaptation to Climate Change (PNACC) and the Comprehensive Strategy for Controlling Deforestation and Managing Forests (EICDGB), to fulfill the Nationally Determined Contributions (NDCs)

Legislation/Policy	Description	Compliance
		committed to the UNFCCC, on climate change mitigation, to reduce greenhouse gases in the national context.
Decree 1076 of 2015	Decree incorporates the modifications introduced to the Single Regulatory Decree of the Sector Environment and Sustainable Development.	The project complies with the environmental regulatory (resources management).
Decree 926 of 2017	It establishes the mechanism and/or regulation of the non-chargeability of the carbon tax, as well as the definition of the agencies that will be in charge of verifying the reductions in carbon emissions, among others, and aims to regulate the procedure to make effective the non-chargeability of the national carbon tax.	This regulation is applicable because it covers the non-cause of the carbon tax, which results in an exemption from paying the tax.
Decree 1655 of 2017	Establishing the organization and operation of the National Forest Information System, the National Forest Inventory and the Forest and Carbon Monitoring System, which are part of Colombia's Environmental Information System, and other provisions are issued.	The monitoring period was centered on research, beekeeping production, and forest conservation, which is in keeping with CONPES No. 3582 of 2009.
Law 1931 of 2018	Establishing guidelines for managing climate change". It created the National Climate Change Information System, which aims to provide transparent and time-consistent data and	Project considered the guidelines and aimed to the climate change mitigation.

Legislation/Policy	Description	Compliance
	information for decision-making related to climate change management.	
Resolution 1447 of 2018	Regulates the National System for Monitoring, Reporting and Verification of Mitigation Actions, the Accounting System for the Reduction and Removal of GHG Emissions, and the operation of the National Greenhouse Gas Emissions Reduction Register (RENARE). This resolution was published in July 2018 and the platform in September 2020.	The project assesses compliance with the criteria established by this resolution and was registered on 25 September 2020 on the RENARE platform.
Resolution 831 of 2020	Amending Resolution 1447 of 2018 and making other determinations	The project complies with the articles of the aforementioned resolution, namely, and is registered on the RENARE national platform.
Law 2224 of 2023 PND 2022-2026	Article 230.	The project is currently registered in RENARE and the portal is expected to be re-enabled in order to continue updating the platform. The project also complies with social and environmental safeguards.
Local regulation	The project is articulated with the Land Use Planning Scheme (EOT, by its acronym in Spanish) of the of the Municipality of Villarrica, 2003, as well as the stipulations projected under the Galilea Forest Regional Natural Park declared under agreement 031 of 2019 issued by the regional autonomous corporation CORTOLIMA.	

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 project has a documentation management system to follow up on legislation and regulations, as presented in section 4 of the PD and evaluated in the RM. The DSM (Document System Management) also has a brief monitoring document in the INFORMATION MANAGEMENT folder (SMD LEGISLACIÓN Y NORMATIVA v1 25022024.pdf) within the global project DMS of the project that is stored on the Google Drive platform.

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.

In accordance to the above, AENOR considers that the project complies with the national regulation.

6.8 Carbon ownership and rights

The Project Holder is Fundación Amé (FUNDAME.COL) and has the role of proponent and is responsible for the development of the project. The current project area is made up of the lots administered by Fundación Amé and Universidad del Tolima. ECOCARBONO SAS ZOMAC is another participant who is the account holder and develops the commercial management.

The agreements related to carbon distribution are part of private agreements between the landowners and Fundación Amé, which contemplate the delivery of formal reports or notifications with confidential information on the economic benefits and carbon credits of the project. The REDD+ Galilea project is being developed on private property, the project area is comprised of 212 properties, which are managed by Fundación Amé and fall under the jurisdiction of the department of Tolima. During the interviews, the staff proponent provided the certifications of the owner and the agreement developed with them.

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 established 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. Following the guidelines of the No Net Harm Environmental and Social Safeguards (NNH) tool version 1.0 of March 7, 2023, an evaluation matrix was developed to identify possible environmental and social risks for the project, describing them with indicators to manage them. Reversion risk management actions are mainly the risk bond reserve, which corresponds to 20% of the VVC (Verified Carbon Credits) certified in each period, and long-term commitments on conservation issues with landowners.

The permanence risks are evaluated in each monitoring with the application of the Permanence and Risk Management tool version 1.0 of March 7, 2023.

Table 12 Risk Management

Risks	Category	Risk monitoring indicator	Mitigation measure	Reporting procedure
Community	Participation of local communities in project activities.	Community activities in the project area.	Local hiring and wages. Community training. Conservation partnerships with communities.	<ul style="list-style-type: none"> • Documentary review. • Contracts and wages. • Training. • Conservation agreements.

Risks	Category	Risk monitoring indicator	Mitigation measure	Reporting procedure
			Socioeconomic benefits from the activities developed by the community.	<ul style="list-style-type: none"> • Project activity reports. • Audiovisual record.
Socials	Conflict between stakeholders in the region where the project is developed.	Number of conflicts identified.	To be mediators of dialogue and consultation processes between the community and institutions.	<p>Recording, reviewing, attending to and following up on identified conflicts.</p> <ul style="list-style-type: none"> • Initiatives supported by Fundación Amé, community and institutions. • Audiovisual recording
	Public order problems	Security alerts limiting entry into the territory.	Promote spaces for dialogue, conciliation and strengthening of the social fabric, through the Amé Classroom.	<p>Registering, reviewing and monitoring the spaces provided in the Amé Classroom.</p> <ul style="list-style-type: none"> • Reports on activities to strengthen the social fabric through the Aula Amé. • Addressing security alerts from the community. • Attend to the communiqués issued by the local mayor's office and institutional entities.
			Involve communities as much as possible in the development of project activities.	
			Include social leaders in project activities.	
			Attention to security alerts and adjust the timing of project activities according to the limitations of entering the territory.	
Land tenure	Documents proving the legal title to the properties.	Have property taxes in good standing.	<p>Documentary review.</p> <ul style="list-style-type: none"> • Up-to-date Certificates of Tradition and Liberty. • Peace and safekeeping of property taxes. 	
Non-ownership of project activities.	Activities implemented in the project.	Conservation partnerships with the community.	Documentary review	

Risks	Category	Risk monitoring indicator	Mitigation measure	Reporting procedure
	Governance deficit	Status of compliance with governance instruments.	Compliance with laws and statutes	Documentary review
Natural and anthropic making.	Rains	Status of the apiaries and hives of the honey production project.	The rainy season associated with the imbalance between phenology and bee dynamics.	Record and review beekeeping activity reports for timely decision making
				Adjust the timing and activities related to beekeeping according to the rainy season.
			<ul style="list-style-type: none"> • Audiovisual record. • Beekeeping reports. 	
		Number of tours conducted by the ranger program.	<ul style="list-style-type: none"> • Provisioning for forest rangers during rainy seasons. • Adequacy of trails. 	Adjust the timing of ranger program activities according to the rainy season.
				<ul style="list-style-type: none"> • Audiovisual record. • Ranger reports.
	Flooding	Number of stream/river overflows reported by ranger program	<ul style="list-style-type: none"> • Environmental Education and Risk Prevention Workshop. • Follow-up on ranger program reports. 	<ul style="list-style-type: none"> • Review reports and alert reports by rangers for timely decision making. • Ranger training. • Audiovisual recording.
	Fires due to anthropic sources.	Number of identified outbreaks of anthropogenic fires.	<ul style="list-style-type: none"> • Promote awareness of the risks of burning for land preparation. • Control and monitor through the "Forest Ranger Program". • Monitoring coverage with a drone. 	<ul style="list-style-type: none"> • Review reports and alert reports from rangers for timely decision making. • Ranger Report. • Monitoring coverage with drones.
Financial	Cash flow.	Funds available to carry out project activities.	The project holder currently guarantees that it has 40% of the funds necessary for the development of the project activities.	<ul style="list-style-type: none"> • Review and evaluate financial management and the permanence of funds for the development of activities • Certification of budget availability.

Source: Risk Management Tool. Annex PD /8.5.6/

The audit team evaluated the procedures of the project holder, who identified the main risk in three components: social, environmental, and financial. The project holder confirms this information in matrix of Management Risk Tool /8.5.6/.

Through the documentation review and in-situ visit, AENOR was able to confirm that the risks were examined in a precise and consistent manner by the Project Holder, and that there were compliances with regulations and no discrepancies detected in the project during the review process.

Considering the foregoing, AENOR can determine that the data it has provided enables it to address the tool's provisions: BCR Tool. *Permanence And Risk Management*. The project holder has taken actions to ensure that the benefits of the project are sustained over time.

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). During the interviews, the audit team identified that the community of Villa Rica, and authorities knows the project, and they recognize the project activities developed in the area.

Nevertheless, Officials of the University of Tolima, who were different from them, were asked to clarify some doubts about the process of revalidation and verification of the project. The officials had various questions about the process of revalidation and verification. AENOR explained the role of the validator and verification bodies 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.

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 were received during the public consultation period. The consultation was presented during the audit process as described in paragraphs above. According to the BCR platform (www.globalcarbontrace.io), any comments received have been uploaded in the "Project Documents".

6.11 REDD+ safeguards (if applicable)

This section was assessed through the indicators and criteria, by the “Safeguards REDD+” tool v1.1. /7.9; 9-12.3-15/.

The PP presented the compliance with the safeguards according to the interpretation national, and included the safeguards monitoring under guidelines of **Safeguards REDD+** tool v1.1. To assess the compliance, the audit team reviewed the indicators and monitoring criteria, and cross-check with supporting documents and the interviews conducted in the visit project. Following table present summary of the safeguards monitoring /7.9/:

Table 13 Safeguards Monitoring

Safeguard	Description	Indicator	Results	Assessment Audit Team
A1. Correspondence with the national legislation.	Policies that consider a regulatory framework or legal framework that allows compliance with national legislation.	Biodiversity, climate change and sustainable development policies.	Updating of the regulations applicable to project activities	Compliance of national legislation and compatibility of the project with the current regulations /11/
	Projects or initiatives that consider a regulatory framework or a legal framework that allows compliance with national legislation.	Number of projects or initiatives considering a regulatory framework or legal framework that allows compliance with national legislation.	Monitoring of projects or initiatives that consider a regulatory framework or a legal framework that allows compliance with national legislation.	
B2. Transparency and access to the information.	Mechanisms for Disclosure of Information	Communication and information dissemination strategies.	<ul style="list-style-type: none"> - Permanent update of the website and social networks. - Press release. 	<ul style="list-style-type: none"> - Website. https://www.fundacioname.org/ - Social media. e-mail. gerencia@fundacio

Safeguard	Description	Indicator	Results	Assessment Audit Team
			- Workshops and trainings	name.org - News release: https://www.elolfato.com/medioambiente/ame-la-fundacion-que-trabaja-por-conservar-el-legendario-bosque-de-galilea - Implementation Activities /4;7; 14/
	Mechanisms for transparency and timely access to information.	Number of mechanisms designed and implemented.	Building the Strategy of Participation, Communication and Appropriation of Knowledge AME Classroom. (EPCAC)	Document of Strategy /14/
B3. Accountability.	Spaces used in the process of reporting achievements and progress of the project.	Number of spaces for socializing achievements and advances of the project.	Socializations: Entities, community project area.	Implementation Activities /4; 7; 14/
B4. Reconnaissance of the structures of forest governance.	Coordination projects for decision making in the project area.	Number of projects involving the Amé Foundation.	3 Projects	- Implementation Activities /4;7;14/
C6. Consent free, prior to and informed.	Spaces for dialogue and consultation for the implementation of prior, free and informed consent	Number of free and informed prior consent implementation spaces	Mainly 3: - Recognition of the Amé Foundation as an actor in the Galilee Forest Environmental Management Plan.	Implementation Activities /4;7;14/ PMA Galilea Document – Fundamé Conservation agreements communities Agreement 031 of 16 December 2019 - Galilee Forest Regional Natural Park

Safeguard	Description	Indicator	Results	Assessment Audit Team
			-Conservation agreements. -Declaration Regional Natural Park Galilee Forest.	
C7. Respect for the Traditional knowledge	Activities related to the traditional knowledge of the local community.	Number of strengthening actions and feedback of proposals involving the knowledge of the communities involved.	Twenty-five (25) inhabitants were linked through agreements for the conservation of the Galilee Forest. Alliances with private owners	Implementation Activities /4;7;14/ - Conservation agreements. -Agreements between property owners
C8. Distribution of benefits..	Identified benefits and distribution mechanisms for the territory with the development of project actions.	Number of mechanisms proposed for reducing deforestation		
C9. Land rights.	Documents demonstrating the land use right of project participants	Agreements with the owners of the land	Alliances with private owners	Reviewing of Certificates Land Tenure /1/
D10. Participation.	Spaces for participation, socialization and/or project construction with stakeholders to ensure good governance and decision-making on REDD+	Number of socialization, discussion and feedback meetings I loved.	Meetings with different actors from the institutional and community sectors	Implementation Activities /4;7;14/
E11. Conservation of forests and their biodiversity.	Actions aimed at the conservation of forests and their biodiversity and supporting	Number of actions aimed at conservation, management of	Implementation of project activities, in conjunction with activities carried out as part	Implementation Activities /4;7;14/

Safeguard	Description	Indicator	Results	Assessment Audit Team
	the incorporation of aspects relating to the preservation of ecosystem services.	forest knowledge and biodiversity	of the application to the special orchid category	
E12. Provision of environmental goods and services.	Actions taken by the project to guarantee the provision of ecosystem services	Number of actions taken by the project to ensure the provision of ecosystem services		Implementation Activities /4;7;14/
F13. Environmental and territorial planning.	Actions carried out by the project in accordance with environmental and territorial management policies.	Number of actions contributing to the consolidation of territorial, environmental and sectoral planning instruments	3 Actions: Participation of Fundación Amé as an important actor in the implementation of the Environmental Management Plan PNR Bosque de Galilea. Socialization with the community immersed within the area and area of influence of the project. Fundamé's participation in the formulation of PAM in the PNR Galilee Forest	Implementation Activities /4;7;14/: PMA document Galilea Fundamé. Participation, Communication and Appropriation of Knowledge Strategy (EPCAC) Aula AME. Official participation Fundamé declaratory route and formulation of PMA in the PNR Galilee Forest.
F14. Sectoral planning.	Project activities in line with national legislation defining instruments for the conservation of forests and their biodiversity	Number of events		
G15. Control and monitoring to prevent emissions displacement	Identification and monitoring of leaks (Displacement of emissions).	Avoided emissions monitoring plan (Leaks).	Changes in land use outside project boundaries involving emissions from displacement of activities in the project area	Monitoring Plan. Leakage: - Forest Ranger Program of the project Implementation Activities /4;7;14/

During the audit process, the stakeholders of Tolima University presented to AENOR questions about the project, which indicated some weaknesses in the project communication. This situation was resolved by the project holder; however, the audit team required an action plan to improve communication with the stakeholders and avoid unknowledge by the stakeholders (FAR₁). Overall, the project has been compliant with the safeguards and the national interpretation, as well as 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 contributes to climate change adaptation and the criteria used by the project to demonstrate its contribution to adaptation to climate change in the following ways:

- The project is being carried out in accordance with national regulations.
- Project has searching to improve conditions for the conservation of biodiversity and ecosystems services. Likewise, the Project holder has developed passive restoration.
- Beekeeping as an adaptation strategy based on an ecosystem-based approach.
- Strengthens the local capacities of Universidad del Tolima and the communities to make informed decisions to anticipate negative effects derived from climate change.

It is emphasized that the contribution indicators are linked to the fulfillment of the project activities; that is, they are not independent indicators, and the contribution to adaptation to climate change is measured with the results of the implementation activities.

The information above mentioned was confirmed through the interviews with the stakeholders and site visit (the auditor visited the beekeeping activities).

Therefore, 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 2,027,553 tCO₂e and an annual average of 101,378tCO₂e, which with the discounts for non-permanence risk results in 405,511 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: 565,747 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 408,614 tCO₂e for the monitoring period (01-03-2021 to 28-02-2023), a 20% reserve of 81,723 tCO₂e, for a total of 326,890 verifiable marketable verified removals for GHG reductions. The total GHG reductions corresponds to 210,644 tCO₂e for deforestation avoided; and 197,970 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. Bcroo02 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. V2.4. March 23, 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
 - Biocarbon Guidelines. Baseline and Additionality BCR projects generate verified carbon credits (VCC) that represent emissions reductions, avoidance, or removals that are additional. Version 1.3.

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 408,614 tCO₂e for the monitoring period (01-03-2021 to 28-02-2023), a 20% reserve of 81,723 tCO₂e, for a total of 326,890 verifiable marketable verified removals for GHG reductions. The total GHG reductions corresponds to 210,644 tCO₂e for deforestation avoided; and 197,970 tCO₂e for degradation avoided. AENOR has verified a reasonable level of assurance that these removals reductions have been achieved.

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 2,027,553 tCO₂e corresponds to 1,461,806 tCO₂e for deforestation avoided and 565,747 for degradation avoided, for a GHG reduction quantification period of 30 years.

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. Accredited in FCPF and ARTREES.

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				
<i>General</i>				
Description of finding				
<p>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.</p>				
Project holder response (18/08/2023)				
<p>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"</p>				
Documentation provided by the project holder				
<p>BCR_PD_2010-2021_REDD_Galilea_AME_V2</p> <p>Analisis_brechas_Galilea_V1</p>				
CAB assessment (12/12/2023)				

Finding ID	1	Type of finding	Corrective Action Request/NC	Date 27/07/2023
<p>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.</p> <p>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.</p> <p>The information was supplied by the PP; nevertheless, there are several issues to be resolved:</p> <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> a. <i>(a) A brief description of the existing scenario prior to the implementation of the project activities</i> b. <i>(b) Details of how the project activities will result in GHG emission reductions</i> c. <i>(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.</i> d. <i>(e) An average estimate of emission reductions attributable to the project activities</i> 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. <p>The NC/CAR remains OPEN.</p>				
<p>Project holder response (23/12/2023)</p>				
<p>The information is supplied in the PD version 2.1 and issues are resolved as:</p>				

Finding ID	1	Type of finding	Corrective Action Request/NC	Date 27/07/2023
<ol style="list-style-type: none"> 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/19nDCIDyNg_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. 				
<p>Documentation provided by the project holder</p>				
<p>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)</p> <p>Drive: 12_REPORTE MONITOREO/BCR_4th-Monitoring-Report-01032021to28022023-Galilea_V2.1.pdf (https://drive.google.com/file/d/1mwkdp_4b4TvpF2AYMcnJ-i3lzeEHjd-d/view?usp=drive_link)</p> <p>Drive: 08_PD/Anexos/SOCIALIZACION PARTES INTERESADAS (https://drive.google.com/drive/folders/19nDCIDyNg_Yox2I4DSuXUlpuYSQImJiH?usp=drive_link)</p>				
<p>CAB assessment (01/02/2024)</p>				

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

Finding ID	2	Type of finding	Corrective Action Request/NC	Date
				27/07/2023
Section No. PD Version Template				
<i>General</i>				
Description of finding				
<p>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".</p> <p>Therefore, it is requested to update the relevant documentation.</p>				
Project holder response (05/10/2023)				
<p>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.</p>				
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)				
<p>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.</p> <p>The NC/CAR remains OPEN</p>				
Project holder response (23/12/2023)				
<p>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"</p>				
Documentation provided by the project holder				
NA				
CAB assessment (01/02/2024)				
<p>The PD will be evaluated once the project holder will provide the update version.</p> <p>NC Closed.</p>				

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				
<p>Spatial Boundaries:</p> <ol style="list-style-type: none"> 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)				
<ol style="list-style-type: none"> 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
<p>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.</p> <p>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.</p>				
Documentation provided by the project holder				
REDD+GALILEA_LB_2010_2021_V2.gdb Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.1_o82023 BCR_PD_2010-2021_REDD_Galilea_AME_V2				
CAB assessment (12/12/2023)				
<p>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.</p> <p>The NC/CAR is CLOSED.</p>				

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 <i>27/07/2023</i>
Description of finding				
<p>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.</p> <p>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.</p> <p>The above should also be clarified for Degradation activity.</p>				
Project holder response (18/08/2023)				
<p>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).</p> <p>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.</p> <p>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.</p>				

Finding ID	4	Type of finding	of	Corrective Action Request/NC	Date 27/07/2023
<p>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.</p>					
<p>Documentation provided by the project holder</p>					
<p><i>BCR0002_Methodological-document-REDD-projects</i></p>					
<p>CAB assessment (12/12/2023)</p>					
<p>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.</p> <p>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.</p> <p>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.</p> <p>The NC/CAR remains OPEN.</p>					
<p>Project holder response (19/12/2023)</p>					
<p>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.</p> <p>Historical period of reference is from 28 february 2010 to 28 february 2021 (end of the third monitoring period).</p> <p>Fourth monitoring period is from 01 March 2021 to 28 February 2023.</p>					
<p>Documentation provided by the project holder</p>					

Finding ID	4	Type of finding	Corrective Action Request/NC	Date
				27/07/2023
<p>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)</p> <p>Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1_2_122023.xlsx (https://docs.google.com/spreadsheets/d/1nMMdc2PTxorm6znotcZCaCdggzioK-Ip/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)</p>				
CAB assessment (01/02/2024)				
<p>The project owner provided adequate clarifications for the data in the calculator and PD/MR files.</p> <p>NC/CAR is Closed.</p>				

Finding ID	5	Type of finding	Corrective Action Request/NC	Date
				27/07/2023
Section No. 11. BCR Standard 3.2				
<i>Section 5.5. Calculation ex - ante. Deforestation</i>				
Description of finding				
<p>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</p>				

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)				
<p>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:</p> $\text{Deforestación esperada AP} = \frac{13.767,69 \text{ ha año } 2021 \times 3.570,52 \text{ ha/año}}{240.449,22 \text{ ha año } 2021} = 204.44 \text{ ha/año}$				
Documentation provided by the project holder				
Calculo_emision_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.1_082023.xlsx				
CAB assessment (12/12/2023)				
<p>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).</p> <p>The NC/CAR remains OPEN.</p>				

Finding ID	5	Type of finding	Corrective Action Request/NC	Date 27/07/2023
Project holder response (11/01/2024)				
<p>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.</p>				
Documentation provided by the project holder				
NA				
CAB assessment (01/02/2024)				
<p>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."</p> $FSC_{REDD+project,yr} = FSC_{bl,yr} \times (1 - \%DD)$ <p>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.</p> <p>As a result, the NC/CAR is open.</p>				

Finding ID	5	Type of finding	Corrective Action Request/NC	Date 27/07/2023
Project holder response (14/02/2024)				
<p style="text-align: center;">$FSC_{REDD+project,yr} = FSC_{bl,yr} \times (1 - \%DD)$</p> <p>The equation is applied 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 porcentaje 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:</p> $Deforestación\ esperada\ AP = \frac{13.767,69\ ha/año\ 2021 \times 3.570,52\ ha/año}{240.449,22\ ha/año\ 2021} = 204.44\ ha/año$				
Documentation provided by the project holder				
<p>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)</p>				
CAB assessment (20/03/2024)				
<p>The PP provided the information.</p> <p>NC/CAR is Closed.</p>				

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 BCRO02 Methodology				
Section 5.5. Calculation ex - ante_ex-post. Degradation				
Description of finding				
<p>The Project Proponent must adjust the application of the following equation of the BCR methodology (Section 13.4.1):</p> $EA_{f,año} = DA_f \times CT_{eq}$ <p>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).</p> <p>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 BCRO02 methodology.</p>				
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_o82023				
Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.1_o82023				
CAB assessment (12/12/2023)				

Finding ID	7	Type of finding	Corrective Action Request/NC	Date 27/07/2023
<p>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”.</p> <p>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 BCRO02 methodology:</p> $EA_{f,año} = (DEF_{f,año} \times TCO_{2eq}) - EA_{lb,f,año}$ <p>The PP must adjust the calculations or explain why the parameter $EA_{lb,f,año}$ is not used.</p> <p>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.</p> <p>The NC/CAR remains OPEN.</p>				
<p>Project holder response (11/01/2024)</p>				
<p>In the calculation required in Section 14.5.2 of the BCRO02 methodology:</p> $EA_{f,año} = (DEF_{f,año} \times TCO_{2eq}) - EA_{lb,f,año}$ <p>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.</p> <p>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.</p>				
<p>Documentation provided by the project holder</p>				
<p>Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1</p>				

Finding ID	7	Type of finding	Corrective Action Request/NC	Date 27/07/2023
<p>.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1B5N9UNefpCHMtosceqOk_8GCd8YqxfYi/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)</p> <p>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)</p>				
<p>CAB assessment (01/02/2024)</p>				
<p>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).</p> <p>On the other hand, should values be 0 if the leak belt values are negative?</p> <p>The NC/CAR remains OPEN.</p>				
<p>Project holder response (11/01/2024)</p>				
<p>After the review the evaluation by the auditor leader is right and the PP proceed to adjust the equation multiplying by column C (emission factor) rather than column B (year of the project).</p> <p>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.</p>				
<p>Documentation provided by the project holder</p>				

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:				
$DFP_{f,año} = \left(\frac{1}{t_2 - t_1} \right) \times (A_{núcleo,f} - A_{núcleo-parche,f})$				
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)				
<p>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).</p> <p>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.</p> <p>NC/CAR is CLOSED.</p>				

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: o8_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 finding	of	Corrective action	Date 27/07/2023
<p>The Project Holder has included the information and made an adequate analysis. NC/CAR is CLOSED.</p>					

Finding ID	¹¹	Type finding	of	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				
<p>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.</p>				
Project holder response (15/08/2023)				
<p>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.</p>				
Documentation provided by the project holder				
REDD+GALILEA_LB_2010_2021_V2.gdb				
CAB assessment (12/12/2023)				
<p>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).</p> <p>The NC/CAR remains OPEN.</p>				
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: o2_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 <i>27/07/2023</i>
<p>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.</p>				
<p>Project holder response (15/08/2023)</p>				
<p>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.</p>				
<p>Documentation provided by the project holder</p>				
<p>CAB assessment (12/12/2023)</p>				
<p>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.</p> <p>The NC/CAR remains OPEN.</p>				
<p>Project holder response (04/01/2024)</p>				
<p>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</p>				

Finding ID	13	Type of finding	Corrective action	Date
				27/07/2023
<p>REDD+ project activities. In the same way, the university's investments in the project correspond to its proportion of participation in it.</p>				
<p>Documentation provided by the project holder</p>				
<p>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)</p>				
<p>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)</p>				
<p>CAB assessment (01/02/2024)</p>				
<p>The information was clarified by the project holder.</p> <p>NC/CAR is Closed.</p>				

Finding ID	14	Type of finding	Corrective action	Date
				27/07/2023
<p>Section No. 19 BCR Standard 3.2</p>				
<p>Section 6.6</p>				
<p>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</p>				

Finding ID	14	Type of finding	Corrective action	Date <i>27/07/2023</i>
<p>"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.</p>				
<p>Project holder response (13/09/2023)</p>				
<p>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.</p>				
<p>Documentation provided by the project holder</p>				
<p>III. EPCAC</p>				
<p>CAB assessment (12/12/2023)</p>				
<p>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.</p> <p>The NC/CAR remains OPEN.</p>				
<p>Project holder response (04/01/2024)</p>				
<p>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.</p>				
<p>Documentation provided by the project holder</p>				

Finding ID	14	Type of finding	Corrective action	Date
				27/07/2023
Drive: o2_TENENCIA DE LA TIERRA/Socializacion Comunitaria (https://drive.google.com/drive/folders/18EGJKBxF1cYgboZvt6XUWRkeoYugEIR1?usp=drive_link)				
CAB assessment (01/02/2024)				
<p>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).</p> <p>NC/CAR is closed.</p>				

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 <i>27/07/2024</i>
Documentation provided by the project holder				
BCR_PD_2010-2021_REDD_Galilea_AME_V2				
CAB assessment (12/12/2023)				
<p>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.</p> <p>The NC/CAR remains OPEN.</p>				
Project holder response (04/01/2024)				
<p>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.</p>				
Documentation provided by the project holder				
<p>Drive: o8_PD/BCR_PD_2010-2021_REDD_Galilea_AME_V2.1.pdf (https://drive.google.com/file/d/1N_LXdN7b2PI2JATzWfkaoyr7o6RxOnTc/view?usp=drive_link)</p> <p>Drive: 12_REPORTE MONITOREO/BCR_4th-Monitoring-Report-01032021to28022023-Galilea_V2.1.pdf (https://drive.google.com/file/d/1mwkdp_4b4TvpF2AYMcnJ-i3lzeEHjd-d/view?usp=drive_link)</p>				
CAB assessment (01/02/2024)				
<p>The Project Holder adjusted information and developed adequately the "Tool to demonstrate compliance with the REDD+ Safeguards".</p>				

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

<i>Finding ID</i>	<i>01</i>	<i>Type finding of</i>	<i>Clarification</i>	<i>Date</i>
				<i>27/07/2024</i>
Section No. 8 BCR Methodology				
Section No. 5.5.3.1				
<p>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”</p> <p>Likewise, the PP must clarify the management for the areas without information, taking account that methodology 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.”</p>				
Project holder response (27/09/2023)				
<p>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.</p>				

Finding ID	01	Type of finding	Clarification	Date <i>27/07/2024</i>
Documentation provided by the project holder				
Anexo I_Procedimiento de monitoreo_area de proyecto y cinturón 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 <i>27/07/2024</i>
Section No. 13.2 BCR Methodology				
Section No. 5.6.				
<p>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%".</p> <p>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)</p>				

Finding ID	02	Type of finding	Clarification	Date 27/07/2024
Project holder response (08/09/2023)				
<p>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 porcentaje is accepted by the methodology document like is mentioned in the description of %Ef variable (page 32).</p> <p>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)</p>				
Documentation provided by the project holder				
<p>Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.1_082023</p> <p>BCR0002_Methodological-document-REDD-projects</p> <p>GPG_LULUCF_FULL_2003_ROOT_SHOOT_DEGRADACION</p>				
CAB assessment (12/12/2023)				
<p>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%.</p> <p>However, in the spreadsheet file "Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.xlsx", sheet</p>				

Finding ID	02	Type of finding	Clarification	Date <i>27/07/2024</i>
<p>"Parametros" correction of the typographical error to " Projected increase in degradation % leakage 2010-2021" is not observed.</p> <p>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.</p> <p>The CL remains OPEN.</p>				
<p>Project holder response (04/01/2024)</p>				
<p>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"</p> <p>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.</p>				
<p>Documentation provided by the project holder</p>				
<p>Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1nMMdc2PTxorm6zn0tcZCaCdggzioK-Ip/edit?usp=drive_link&oid=104988361847917278472&rtpof=true&sd=true)</p> <p>Ver 10_ESTIMACIONES CARBONO/GPG_LULUCF_FULL_2003_ROOT-SHOOTpg215.pdf (https://drive.google.com/file/d/1vNQ_-ApBzqE-X8e69hkCenjQ1t3e5KYX/view?usp=drive_link)</p>				
<p>CAB assessment (01/02/2024)</p>				

Finding ID	02	Type of finding	Clarification	Date
				27/07/2024
<p>The parameter of 0.47 corresponds to conifers forest according to the table and source mentioned 3.A.1.8. Please clarify.</p> <p>The CL remains OPEN.</p>				
Project holder response (14/02/2024)				
<p>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.</p>				
Documentation provided by the project holder				
<p>Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.3_022023.xls x (https://docs.google.com/spreadsheets/d/1CG2PjfMQmK4zRjr3XUQhPF041rJ9MOH/e/dit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)</p>				
CAB assessment (15/03/2024)				
<p>The information was clarified by the project holder.</p> <p>NC/CAR is Closed.</p>				

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
<p>The Project Proponent should clarify:</p> <ol style="list-style-type: none"> 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: $CSB_{f,proy,año} = CSB_{lb,año} \times (1 + \%E_f)$ 3. The PP must reference the source of column: "MEDIA BIOMASA (T/HA)" in the table "Existencias de Carbono", likewise is pertinent include the source in GDB. 				
<p>Project holder response (27/09/2023)</p>				
<ol style="list-style-type: none"> 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. 				
<p>Documentation provided by the project holder</p>				

Finding ID	03	Type of finding	Clarification	Date 27/07/2024
CAB assessment (12/12/2023)				
<p>1. The PP explains that the values in the sheet "PROJECTED DEGRADATION" in relation to "REFERENCE AREA" and "LEAK AREA" are not used.</p> <p>It is recommended, for greater clarity in the review:</p> <ul style="list-style-type: none"> • 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. <p>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.</p> <p>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.</p> <p>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 montaje 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.</p> <p>The CL remains OPEN.</p>				
Project holder response (11/01/2024)				

Finding ID	03	Type of finding	Clarification	Date 27/07/2024
<p>1. Is not included information or calculations that have no applicability in the spreadsheet.</p> <p>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:</p> $CSB_{f,proy,año} = CSB_{lb,año} \times (1 + \%E_f)$ $Y6=(R6*(1+Parametros!\$F\$32))$ <p>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.</p>				
<p>Documentation provided by the project holder</p>				
<p>Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Deforestacion_v1.2_122023.xlsx (https://docs.google.com/spreadsheets/d/1B5N9UNefpCHMtosceqOk_8GCd8YqxYi/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)</p> <p>Ver 10_ESTIMACIONES CARBONO/Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.</p>				

Finding ID	03	Type finding of	Clarification	Date
				27/07/2024
<p>2_122023.xlsx (https://docs.google.com/spreadsheets/d/1nMMdc2PTxorm6znotcZCaCdggzioK-Ip/edit?usp=drive_link&ouid=104988361847917278472&rtpof=true&sd=true)</p> <p>Ver Artículo Chave2014_Improved allometric models to estimate the aboveground biomass of tropical trees (https://drive.google.com/file/d/1tUF5tW7puzTul2UQbClo2oZOSNCwdIvR/view?usp=drive_link)</p>				
CAB assessment (01/02/2024)				
<p>The information was clarified by the project holder.</p> <p>CL is Closed.</p>				

Finding ID	04	Type finding of	Clarification	Date
				27/07/2024
Section No. 8.2 BCR Methodology				
Section No. 5.5.4				
<p>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”.</p>				
Project holder response (27/09/2023)				
<p>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.</p>				
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
GDS tool				
Section No. 12 of PD. Section No. 4 of MR				
The PP presented in the PD, the RM, and the GDS tool seven Goals Development Sustainable: 2,4,5,6,8,13,15, however, in the registry of projects of the BCR platform, only three are registered (4, 5, and 6). The PP must clarify if must adjust the information in the registry.				
Project holder response (18/08/2023)				
The SDGs reported by the BCR platform are those that applied with the previous baseline; Those stated in the PDD with the 2010-2021 baseline are all the SDGs to which the project currently contributes and will be updated on the platform by BCR using the tool BCR TOOL ODS_REDD+ AME.xlsm, once the validation process is completed.				
Documentation provided by the project holder				
BCR TOOL ODS_REDD+ AME.xlsm				

<i>Finding ID</i>	<i>05</i>	<i>Type of finding</i>	<i>Clarification</i>	<i>Date</i>
<i>27/07/2024</i>				
<i>CAB assessment (12/11/2023)</i>				
The tool was developed adequately by the PP.				
CL is CLOSED.				

<i>Finding ID</i>	<i>01</i>	<i>Type of finding</i>	<i>Forward Request</i>	<i>Action</i>	<i>Date</i>
<i>01/02/2024</i>					
<i>Section No. 18 BCR Standard</i>					
Section No. 6.7					
Safeguard and assertive communicate:					
<ol style="list-style-type: none"> 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. 3. The project holder shall conduct an analysis and update the risk of permanence for the next monitoring period, taking into account possible changes or issues with other proposers of the project. 					
<i>Project holder response (dd/mm/yyyy)</i>					

Finding ID	01	Type of finding	Forward Request	Action	Date <i>01/02/2024</i>
NA					
Documentation provided by the project holder					
NA					
CAB assessment (dd/mm/yyyy)					
Assessment for the next verification					

Annex 3. Documentation review

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/1/	01_ACUERDOS & CERTIFICADOS	Fundación Amé	PP
/1.1/	1_Contrato Fiducia Tolima.pdf	Fundación Amé	PP
/1.2/	2_Contrato de Comodato Ecocarbono.pdf	Fundación Amé	PP
/1.3/	3_Consentimiento_ECOCARBONO.pdf	Fundación Amé	PP
/1.4/	4_Certificación_administracion_FUNDAME.pdf	Fundación Amé	PP
/1.5/	4_Consentimiento_El cielo construcciones.pdf	Fundación Amé	PP
/1.6/	4. PODER_ÁNGELA MONTENEGRO E.docx copia.pdf	Fundación Amé	PP
/1.7/	5_Acuerdo_Fundame_UT.pdf	Fundación Amé	PP
/1.8/	5_Consentimiento_UT.pdf	Fundación Amé	PP
/1.9/	7_Acuerdo Fundame_RosaCecilia.pdf	Fundación Amé	PP
/1.10/	7_Consentimiento_Rosa Perea Fernandez.pdf	Fundación Amé	PP
/1.11/	7_Poder Rosa Perea - ECOCARBONO.pdf	Fundación Amé	PP
/1.12/	8_Acuerdo Fundame_GillermoOspina.pdf	Fundación Amé	PP
/1.13/	8_Consentimiento_Guillermo Ospina Perea_Humberto fayad.pdf	Fundación Amé	PP
/1.14/	8_Poder Humberto Ospina - FUNDAME.pdf	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/1.15/	9_Acuerdo Fundame_EnriqueOspina.pdf	Fundación Amé	PP
/1.16/	Documentos proponentes:	Fundación Amé	PP
	1) CAMARA DE COMERCIO FUNDACION FUNDAME.pdf		
	2) CAMARA DE COMERCIO ECOCARBONO.pdf		
/1.17/	Notificaciones distribución de beneficios:	Fundación Amé	PP
	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		
/1.18/	9_Consentimiento_Enrique Ospina Perea.pdf	Fundación Amé	PP
/1.19/	9_Poder_Enrique_Ospina-FUNDAME.pdf	Fundación Amé	PP
/1.20/	10_CCB_Asobrosques.pdf	Fundación Amé	PP
/2/	02_TENENCIA DE LA TIERRA	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/2.1/	Socializacion Comunitaria:	Fundación Amé	PP
	SVID_20240104_154256_1.mp4		
	Entrevista_LiderComunitario_04Ene2024.mp4		
	Carta Comunidad Galilea.pdf		
/2.2/	RESTITUCIÓN DE TIERRAS	Fundación Amé	PP
	1) RESPUESTA RESTITUCIÓN DE TIERRAS - A FUNDAME 20 SEPT 2019.pdf		
	2) 190905 COMUNICACIÓN RESTITUCIÓN DE TIERRAS.pdf		
/2.3/	Presencia comunidades:	Fundación Amé	PP
	1) AP_INDIGENAS_2022.jpg		
	2) Resguardos_Indígenas_2022_Metadatos_ANT.xml		
/2.4/	Gobernanza:	Fundación Amé	PP
	1) Respuesta_RENARE_Existencia_comunidades.pdf		
	2) Respuesta_CORTOLIMA.pdf		
	3) radicado 18750 del 2021.pdf		
/2.5/	ESCRITURAS TRADICIÓN GALILEA:	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
	1) ESCRITURA 7463 FONDO AMBIENTAL.pdf		
	2) ESCRITURA 7243 FONDO AMBIENTAL.pdf		
	3) ESCRITURA 2358 julio 13 de 1998 NOTARIA 2 Ibagué.pdf		
	4) ESCRITURA_1425[1].pdf		
/2.6/	Constancia fiduciaria: CERTIFICACIÓN FIDEICOMITENTE FIDEICOMISO PARQUEO FONDO AMBIENTAL.pdf	Fundación Amé	PP
/2.7/	Certificados Tradición & Libertad: 1) Universidad del Tolima 2) Otros 3) Humberto_Otros 4) Fundacion SIGRA 5) Fundacion AME	Fundación Amé	PP
/2.8/	A5_Acuerdos_Conservacion 1) PODER FUNDACIÓN GESTAR PAÍS A FUNDAME.pdf 2) ACUERDO ENTRE FUNDAME Y FUNDACIÓN GESTAR PAÍS.pdf	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
	3) 3_AC_Fundacion_ICPP_SIGRA.pdf		
	4) 3_AC_Fundacion_ICPP_SIGRA_CambioNombre.pdf		
	5) 2_AC_Universidad_Tolima.pdf		
	6) 1_AC_ElCielo_Construcc.pdf		
/3/	03_FECHA DE INICIO:		
	1)Certif. Donacion 2010.pdf		
	2) FechaInicio.heic		
	3) PIN Proyecto REDD Propuesto por FUNDAME.pdf		
	4) Investigacion_UTolima_2010.heic		
	5) DOC081017-08102017100229.pdf	Fundación Amé	PP
	6) DOC081017-08102017100213.pdf		
	7) Compatibilidad Ordenamiento:		
	- 2_Certificado de compatibilidad_Dolores.pdf		
	- 3_Compatibilidad_CORTOLIMA REDD+.pdf		
	- 1_Oficio traslado por competencia a CORTOLIMA_Villarrica.pdf		

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
	- 1_Certificado de compatibilidad_Villarrica.pdf		
	- 03_Entrevistas		
/4/	04_ACTIVIDADES REDD+	Fundación Amé	PP
/4.1/	03_Acuerdos de conservación	Fundación Amé	PP
/4.2/	Viaje FINCA EL TESORO ALTO PUERTO LLERAS	Fundación Amé	PP
/4.3/	05_Programa de guardabosques	Fundación Amé	PP
/4.4/	Comunicaciones & Socializaciones	Fundación Amé	PP
/4.5/	02_Investigación	Fundación Amé	PP
/4.6/	06_Socialización_Proyecto_REDD+_Aula AME	Fundación Amé	PP
/4.7/	04_Ecoturismo	Fundación Amé	PP
/4.8/	Registros Fotográficos & Videográficos	Fundación Amé	PP
/4.9/	01_Proyectos productivos sostenibles	Fundación Amé	PP
/4.10/	Anexo IV_Balance impl. actividades REDD+ Galilea AME.pdf	Fundación Amé	PP
/4.11/	Presentacion - BALANCE DE ACTIVIDADES REDD+.pptx	Fundación Amé	PP
/4.12/	Certificado disponibilidad presupuestal.pdf	Fundación Amé	PP
/5/	05_METODOLOGIA	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/6/	06_CATEGORIAS Y BENEFICIOS ADICIONALES	Fundación Amé	PP
/6.1/	Fotos_Aves Bosque de Galilea_Katherine Certuche	Fundación Amé	PP
/6.2/	ALBÚM AUDIOVISUAL - Bosque de Galilea 3	Fundación Amé	PP
/6.3/	Fotos	Fundación Amé	PP
/6.4/	CAMERATRAP:GALILEAFORREST 2	Fundación Amé	PP
/6.5/	Categoría Orquídea:	Fundación Amé	PP
	Certificado_Ingreso_Herbario_Toli_Epifitas.pdf		
	INFORME DE FLORA VASCULAR Y FAUNA VERTEBRADA DEL ÁREA DEL PROYECTO REDD+ - BOSQUE DE GALILEA 2022.pdf		
	CR-SiB_Flora.pdf		
	Certificado_Ingreso_Herbario_Toli_Flora.pdf		
	Doc_LineaBase_Detallado.pdf		
/7/	07_COBENEFICIOS	Fundación Amé	PP
/7.1/	Avicultura evidencias fotograficas 2	Fundación Amé	PP
/7.2/	FOTOS COBENEFICIOS COMUNIDADES	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/7.3/	fotos	Fundación Amé	PP
/7.4/	Comunidad	Fundación Amé	PP
/7.5/	Psicultura fotografica 1	Fundación Amé	PP
/7.6/	Universidad del Tolima	Fundación Amé	PP
/7.7/	Soportes Adicionales ODS	Fundación Amé	PP
/7.8/	Apicultura evidencias fotograficas-3	Fundación Amé	PP
/7.9/	Monitoreo de las salvaguardas ambientales y sociales REDD+.pdf	Fundación Amé	PP
/7.10/	BCR TOOL ODS_Amé Galilea_V1.xlsm	Fundación Amé	PP
/8/	o8_PD	Fundación Amé	PP
/8.1/	BCR_PD_2010-2021_REDD_Galilea_AME_V2.2_eng.pdf	Fundación Amé	PP
/8.2/	BCR_PD_2010-2021_REDD_Galilea_AME_V2.2_esp.pdf	Fundación Amé	PP
/8.3/	ProjectregistrationBiocarbon.pdf	Fundación Amé	PP
/8.4/	Bibliografía y Documentos de Interés	Fundación Amé	PP
/8.5/	Anexos	Fundación Amé	PP
/8.5.1/	Analisis_brechas_Galilea_V1.xlsx	Fundación Amé	PP
/8.5.2/	Analisis_Adicionalidad_Barreras_Galilea_v3.xlsx	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/8.5.3/	Medidas_Impactos_Ambientales_Sociales_Galilea_V1.xlsx	Fundación Amé	PP
/8.5.4/	SOCIALIZACION PARTES INTERESADAS:	Fundación Amé	PP
	1) EPCAC Aula AME.pdf		
	2) CORTOLIMA radicado 18750 del 2021-signed.pdf		
	3) Informe EPCAC_REDD Tolima_PO.pdf		
/8.5.5/	Not Net Harm Tool.	Fundación Amé	PP
/8.5.6/	Management Risk Tool	Fundación Amé	PP
/9/	09_SIG	Fundación Amé	PP
/9.1/	01_GDB	Fundación Amé	PP
/9.2/	02_SHP	Fundación Amé	PP
/9.3/	03_Imagenes Satelitales	Fundación Amé	PP
/9.4/	04_PDF/JPEG	Fundación Amé	PP
/9.5/	05_XLS	Fundación Amé	PP
/10/	10_ESTIMACIONES CARBONO	Fundación Amé	PP
/10.1/	Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Def orestacion_v1.3_022024.xlsx	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/10.2/	Calculo_emisiones_exante_expost_NREF2010_2021_BCR_Degradacion_v1.3_022024.xlsx	Fundación Amé	PP
/10.3/	Perturbaciones: Formato_Reporte_Incendios_v1.pdf	Fundación Amé	PP
/11/	11_NORMATIVA LEGAL	Fundación Amé	PP
/12/	12_REPOORTE MONITOREO	Fundación Amé	PP
/12.1/	BCR_4th-Monitoring-Report-01032021To28022023-Galilea_V2.1_esp.pdf	Fundación Amé	PP
/12.2/	BCR_4th-Monitoring-Report-01032021A28022023-Galilea_V2.1_eng.pdf	Fundación Amé	PP
/12.3/	Salvaguardas Ambientales y Sociales	Fundación Amé	PP
/12.4/	ODS	Fundación Amé	PP
/13/	13_HISTÓRICO CERTIFICACIONES:	Fundación Amé	PP
	1) VERIFICACION_1_Certificacion del proyecto.pdf		
	2) VERIFICACION_2_F-PC- DC_ProClima_Declaración de GEI_PROYECTO GALILIA-AMê.pdf		
	3) VERIFICACION_3_PCR-CO-536_CertificacionCCV_202201-202201_016.pdf		
/14/	15_GESTION DE LA INFORMACION	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/14.1/	I. Procedimiento de monitoreo del proyecto.pdf	Fundación Amé	PP
/14.2/	IV. Guía para la construcción del sistema de distribución de beneficios_SDB.pdf	Fundación Amé	PP
/14.3/	II. Gestión de la información del proyecto.pdf	Fundación Amé	PP
/14.4/	III. Informe EPCAC.pdf	Fundación Amé	PP
/14.5/	20230606_Check list_GC_CC.xlsm	Fundación Amé	PP
/14.6/	PROTOCOLO DE GESTION DE INFORMACION - AME.pdf	Fundación Amé	PP
/14.7/	SMD LEGISLACIÓN Y NORMATIVA v1 25022024.pdf	Fundación Amé	PP
/15/	<p>Action Plan Tolima University. FAR 1.</p> <p>-PLAN DE ACCION PARA AMPLIAR LA SOCIALIZACIÓN Y CONOCIMIENTO DEL PROYECTO DENTRO DEL SOCIO UNIVERSIDAD DEL TOLIMA.</p> <p>- COMUNICACIONES EMAILS - UNIVERSIDAD DEL TOLIMA Y FUNDAME</p> <p>- SALVAGUARDAS UNIVERSIDAD DEL TOLIMA - FUNDAMÉ.</p> <p>- RESPUESTA SALVAGUARDAS UNIVERSIDAD DEL TOLIMA.</p> <p>- Paso 2 Plan de Acción Socializacion Universidad del Tolima 11Marzo2024.</p>	Fundación Amé	PP
/16/	16_FOTOS Y VIDEOS	Fundación Amé	PP

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/17/	Leyenda Nacional de Coberturas de la Tierra. Metodología CORINE Land Cover adaptada para Colombia Escala 1:100.000. Instituto de Hidrología, Meteorología y Estudios Ambientales. Bogotá, D.C.	IDEAM, 2010	NA
/18/	Propuesta de Nivel de Referencia de las emisiones forestales por deforestación en Colombia para pago por resultados de REDD+ Bajo la CMNUCC. Bogotá.	Ministerio de Ambiente y Desarrollo Sostenible (MADS) & Instituto de Hidrología, Meteorología y Estudios Ambientales (IDEAM). (2019).	
/19/	Propuesta de Nivel de Referencia de las emisiones forestales de Colombia para el periodo 2023-2027 como mecanismo para optar al pago por resultados de REDD+ Bajo la CMNUCC. Bogotá.	Ministerio de Ambiente y Desarrollo Sostenible (MADS) & Instituto de Hidrología, Meteorología y Estudios Ambientales (IDEAM). (2024).	
/20/	Sistema de Monitoreo de Bosques y Carbono,	Page IDEAM. http://www.siac.gov.co/smbyc	
/21/	2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Chapter 4.	IPCC.2019	
/22/	Improved allometric models to estimate the aboveground biomass of tropical trees.	Chave J, Réjou-Méchain M, Búrquez A, Chidumayo E, Colgan MS, Delitti WB, Duque A, Eid T, Fearnside PM, Goodman RC, Henry M, Martínez-Yrizar A, Mugasha WA, Muller-Landau HC, Mencuccini M, Nelson BW, Ngomanda A, Nogueira EM, Ortiz-Malavassi E, Péliissier R, Ploton P, Ryan CM, Saldarriaga JG, Vieilledent G. Improved allometric models to estimate the aboveground biomass of tropical trees. Glob Chang Biol. 2014 Oct;20(10):3177-90. doi: 10.1111/gcb.12629. Epub 2014 Jun 21. PMID: 2481748.	

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
/23/	Secondary Information Additionality	<ol style="list-style-type: none"> 1. DPN. (2023). Colombia Potencia Mundial de la Vida - Plan Plurianual de Inversiones. Recuperado el 7 de agosto de 2023 de https://colaboracion.dnp.gov.co/CDT/portalDNP/PND-2023/2023-05-04-plan-plurianual-de-inversiones-2023-2026.pdf 2. Agenda prospectiva de investigación y desarrollo tecnológico para la cadena productiva cárnica - bovina en el Departamento del Tolima / William Alejandro Orjuela Garzón, Angélica Piedad Sandoval Aldana, María Alejandra Reyes Parga . ed. Gobernación del Tolima, Universidad del Tolima, 2020. Recuperado de https://repository.ut.edu.co/server/api/core/bitstreams/aca6a3bf-9b5b-4acf-a436-05274acbe6ea/content 3. Garay H., Cendales M. & Movius D. (s/f). Financiación de la Ganadería en Colombia. Recuperado el 7 de agosto de 2023 de https://climateadvisers.org/wp-content/uploads/2021/01/Climate-Advisers-Fundacion-Natura-Financiacion-de-la-Ganaderia-en-Colombia-.pdf 4. Centros de Servicios Tecnológicos Ganaderos Tecnig@n. (s/f). Org.co. https://www.fedegan.org.co/servicios/centros-de-servicios-tecnologicos-ganaderos-tecnign 5. Garzón, L., & Ortegón, J. (2014). ENFOQUE FINANCIERO DEL SECTOR GANADERO EN COLOMBIA 2010-2014 [Universidad Militar Nueva Granada]. 	

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		<p>https://repository.unimilitar.edu.co/bitstream/handle/10654/13307/ENFOQUE%20oFINANCIERO%20DE%20LA%20GANADERIA%20EN%20COLOMBIA.pdf;jsessionid=8513619F4C033B3B1DDA966249F6632E?sequence=1</p> <p>6. FEDEGAN. (s/f). Programa de Innovación y Desarrollo Tecnológico Productivo. Fedegan.org. Recuperado el 10 de agosto de 2023, de https://www.fedegan.org.co/programas/programa-de-innovacion-y-desarrollo-tecnologico-productivo</p> <p>7. Reyes, J., Ramírez J. (2022). Vínculos urbano-rurales en el departamento de Tolima (Colombia). Recuperado de https://www.cepal.org/sites/default/files/document/files/vinculostolima.pdf</p> <p>8. Nieto, V. M., & Ramirez, N. (2018). Cadena productiva de Carnes y Productos Cárnicos Estructura, Comercio Internacional y Protección. DPN Departamento Nacional de Planeación. https://colaboracion.dnp.gov.co/cdt/estudios%20economicos/471.pdf</p> <p>9. FEDEGAN. (s/f). El FEP y su Programa de Compensaciones. Org.co. https://www.fedegan.org.co/programas/el-fep-y-su-programa-de-compensaciones</p> <p>10. Ministerio de agricultura (2019) https://www.adr.gov.co/wp-content/uploads/2021/07/TOLIMA-TOMO-II.pdf</p> <p>11. IGAC (S.f) https://www.igac.gov.co/es/noticias/por-deforestacion-y-exceso-de-ganaderia-mas-del-50-por-ciento-del-suelo-del-</p>	

#	Document Title / Version	Author/ Organization	Document provider (if applicable)
		<p>tolima-se-raja</p> <p>https://es.mongabay.com/2017/01/colombia-ganaderia-deforestacion/</p> <p>12. DANE (s.f) https://www.dane.gov.co/files/censo2005/perfiles/tolima/ibague.pdf Ministerio de Agricultura (2019) https://www.adr.gov.co/wp-content/uploads/2021/07/TOLIMA-TOMO-II.pdf</p> <p>13. Baselines for land-use change in the tropics: application to avoided deforestation projects. Mitigation and Adaptation Strategies for Climate Change, 12:1001-1026. Brown, S., M. Hall, K. Andrasko, F. Ruiz, W. Marzoli, G. Guerrero, O. Masera, A. Dushku, B. DeJong, and J. Cornell, 2007. http://dx.doi.org/10.1007/s11027-006-9062-5</p>	
/24/	Information Not Net Harm (additional to results of activities REDD+)	<p>1. INFORME DE FLORA VASCULAR Y FAUNA VERTEBRADA DEL ÁREA DEL PROYECTO REDD+ - BOSQUE DE GALILEA AMÉ 2022.</p> <p>2. Sostenibilidad (de un proyecto). https://www.dicc.hegoa.ehu.eus/listar/mostran/213.html</p>	
/25/	Monitoring report · Third verification of the Galilea Project	BioCarbon Standard Platform: Global CarbonTrace	
/26/	Annex Avoid Overlapping	PP – COLCX. Listado Iniciativas (colcx.com)	
/27/	FIRMS_AP_2021_2023	Information obtained of https://firms.modaps.eosdis.nasa.gov/map/#d:24hrs:@0.0.0.3.oz	

Annex 4. Interviews

LISTADO ENTREVISTAS TÉCNICO-PROFESIONALES								
Nombre del Proyecto		PROYECTO OHP DE EMISIONES GALILEA A.M.E REDDT			Entrevistador (a):			CLAUDIA POLINDA C.
Fecha (DD-MM-AAAA):		07-07-2023		Lugar: OFICINA FUNDACION A.M.E				
No.	NOMBRE	NO. IDENTIFICACIÓN CONDUCENTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA	
1	Julio C. Palacios	102072413	FONDO Ambiental	Financiero	Ayuntamiento de Filiz	jul.palacios@ayuntamiento-filiz.es		
2	Isabel Ortiz	52196815	FONDO Ambiental	Administrativa	Ayuntamiento de Filiz	isabel.ortiz@ayuntamiento-filiz.es		
3	Paula Angelica Valcajo	1032005546	Fundame	Administrativa	Carretera Nacional 14	angelica.valcajo@gmail.com		
4	Carlos Abondano	3.066.922	Fundame	Dir. Técnico	Aut. N.º 14-44	carlos.abondano@gmail.com		
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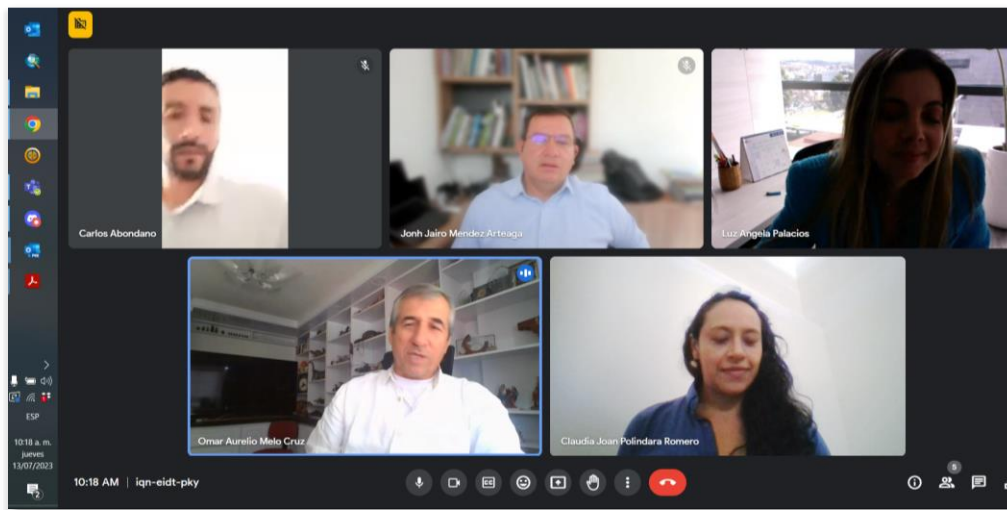
LISTADO ENTREVISTAS								
Nombre del Proyecto		PROYECTO OHP EMISIONES GALILEA A.M.E REDDT			Entrevistador (a):			CLAUDIA POLINDA C.
Fecha (DD-MM-AAAA):		10-07-2023-11-07-2023		Lugar: VILLARICA				
No.	NOMBRE	NO. IDENTIFICACIÓN CONDUCENTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA	
1	JAI R VILLARICA						JAI R VILLARICA	
2	Yani Mendoza						Yani Mendoza	
3	Jose David Parra Guzman	1104716999	Fundacion Ame	Administrativa	Galilea	fundacion.ame@gmail.com	Jose David Parra Guzman	
4	Alexson Sosa	1108151015	Fundacion Ama	apicultura	Galilea		Alexson Sosa	
5	Karen Julietta Maza	1104724339	Comunidad ca	Galilea	Galilea		KAREN JULIETA	
6	Daniel Parra Guerrero	110472449	Fundacion A.M.E	Apicultura	Galilea	daniparra1991@gmail.com	Daniel Parra	
7	Jose Maria Ramirez	6087630	Comunidad de Galilea				Jose Maria Ramirez	
8	Mery Brinez Ozuna	28668944	Comunidad de Galilea		Galilea		Mery Brinez	
9	Isidro Guerra	52877630	Comunidad de Galilea		Galilea		Isidro Guerra	
10	Martini Guerrero Lorena	28993586	Comunidad de Galilea				Martini Guerrero	
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AENOR		LISTADO ENTREVISTAS GUARDABOSQUES					
Nombre del Proyecto		PROYECTO COMP. GALILEA REDI			Entrevistador (a): CLAUDIA POLINDARA		
Fecha (DD-MM-AAAA):		12-07-2023		Lugar: ESCUELA PUERTO UERAS			
No.	NOMBRE	NO. IDENTIFICACIÓN CINDOTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Hernán Becerra	5827676		comunidad	Galilea		Hernán Becerra
2	José Fabián Godol	1104776072	COMUNIDAD		Galilea		Fabián Godol
3	Abel Esteban Godol	2399984	COMUNIDAD		Galilea		Abel Esteban
4	Marcela Barral	7942052	comunidad		Puerto Uerás		Marcela Barral
5	Edinson Ramírez	5874999	comunidad		Galilea		Edinson Ramírez
6	Valentina Villarraga	101542235			Forres		Valentina Dor.
7	Nelson Sosa	110815105			Galilea		Nelson Sosa
8	José Alí Joramiés	5870080	comunidad		Galilea		Alí Joramiés
9	Juan Sosa	14210932			Galilea		Juan Sosa
10	Gloria Vastue Alsate	28628276	comunidad		Galilea		Gloria Vastue
11	Salvador Jineda	28689110	comunidad		Villarrica		Salvador Jineda
12	Isidro Porto Guzmán	5877630	comunidad		Galilea		Isidro Porto Guzmán
13	Silvana Constanza Peña		comunidad		Galilea		Silvana Peña
14	Argenis Agredo	57726537	comunidad		Puerto Uerás		Argenis
15	Karen Julieth M	1104774389	comunidad		Galilea		Karen Julieth M
	José David Puerto	1.104.776.999	Facultad de Educ.	Asesor	Galilea		José David Puerto

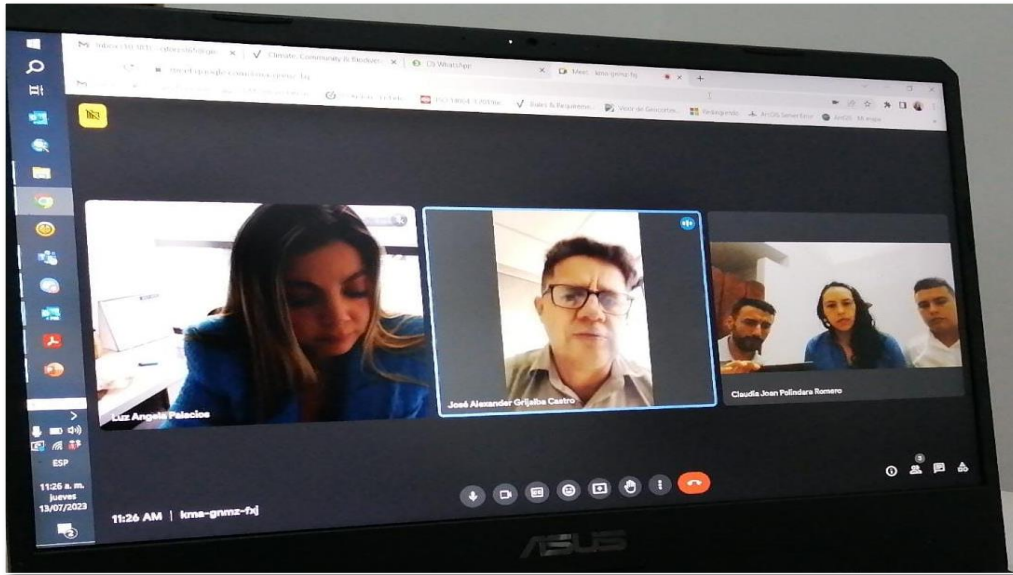
AENOR		LISTADO ENTREVISTAS DOCENTE					
Nombre del Proyecto		PROYECTO COMP. ENS. GALILEA REDI			Entrevistador (a): CLAUDIA POLINDARA		
Fecha (DD-MM-AAAA):		13-07-2023		Lugar: ESCUELA LOS ALPES			
No.	NOMBRE	NO. IDENTIFICACIÓN CINDOTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Omar Carlos Bahamondes	5933940	I.E. LOS ALPES	RECTOR	Los Alpes Villarrica	omar.carlos.bahamondes@educ.cl	Omar Carlos Bahamondes
2	Fabiana Martínez Sánchez	281998121	I.E. Los Alpes	Docente	Los Alpes Villarrica	fabiana.martinez@educ.cl	Fabiana Martínez
3	Ester Julia Butrera	65733460	I.E. Los Alpes	Docente	Los Alpes Villarrica	ester.julia.butrera@educ.cl	Ester Julia Butrera
4	Juan Carlos Legmes	93461707	I.E. Los Alpes	Docente	Los Alpes V.	juan.carlos.legmes@educ.cl	Juan Carlos Legmes
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AENOR		LISTADO ENTREVISTAS INSTITUCIONES					
Nombre del Proyecto		PROYECTO COMP. EMIS. GALLEA REDD+		Entrevistador (s): CLAUDIA POLINDARA			
Fecha (DD-MM-AAAA):		13-07-2023		Lugar: FINCA VILLARRICA			
No.	NOMBRE	NO. IDENTIFICACIÓN CENSOTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Franz Sebastian Caballero G.	1104276816	Fundación AME	Veterinario	Villarrica		[Firma]
2	Julio Cesar Perea A.	6031828	Alcaldia Villarrica	Alcalde	Villarrica	contactenos@villarrica-antioquia.gov.co	[Firma]
3	Forge A Gilmore	349797	Corcejo	Concejal	Villarrica		[Firma]
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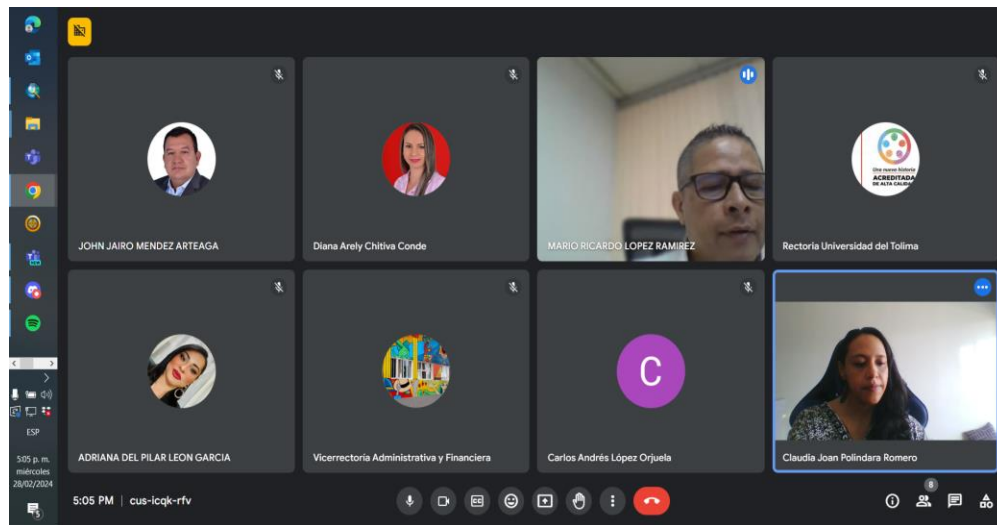
Virtual Interviews



Tolima University Representatives



CORTOLIMA



Tolima University – Second Meeting of Questions

Annex 5. Tracks and Waypoints

The following checkpoints contains tracks and check points of visit eligible area (12-13 July, 2023), and other check points related with productive projects and visit site of interviews with stakeholders:

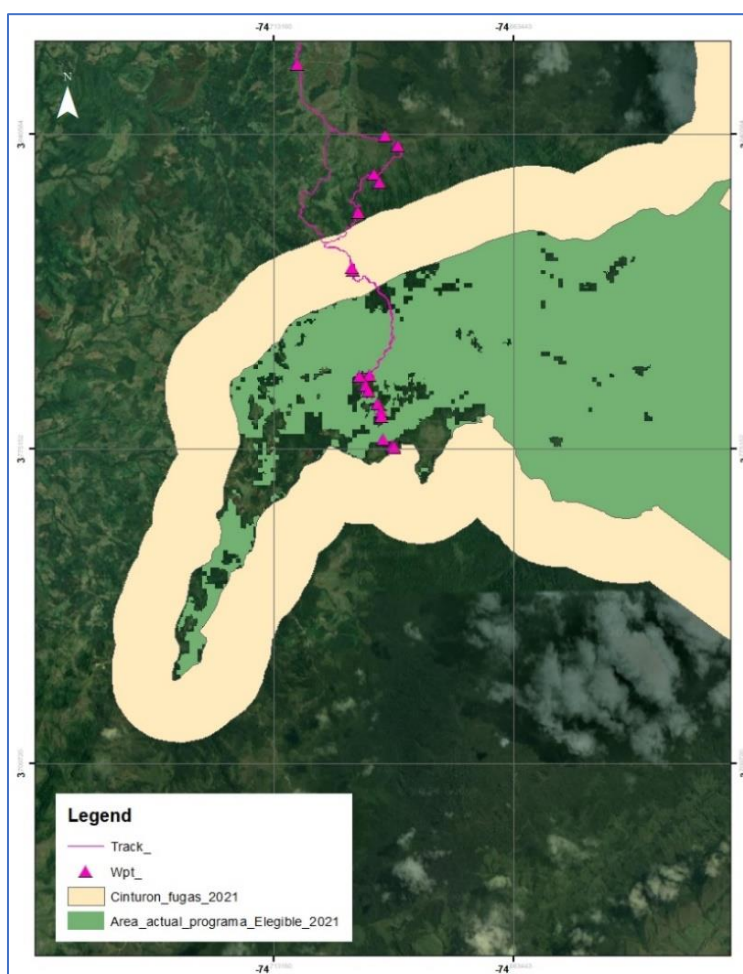
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2	1388,30664	2023/07/10 14:11:38.000	98	- 74,695473	3,824249
3	1210,57239	2023/07/10 16:21:22.000	99	-74,6873	3,838145
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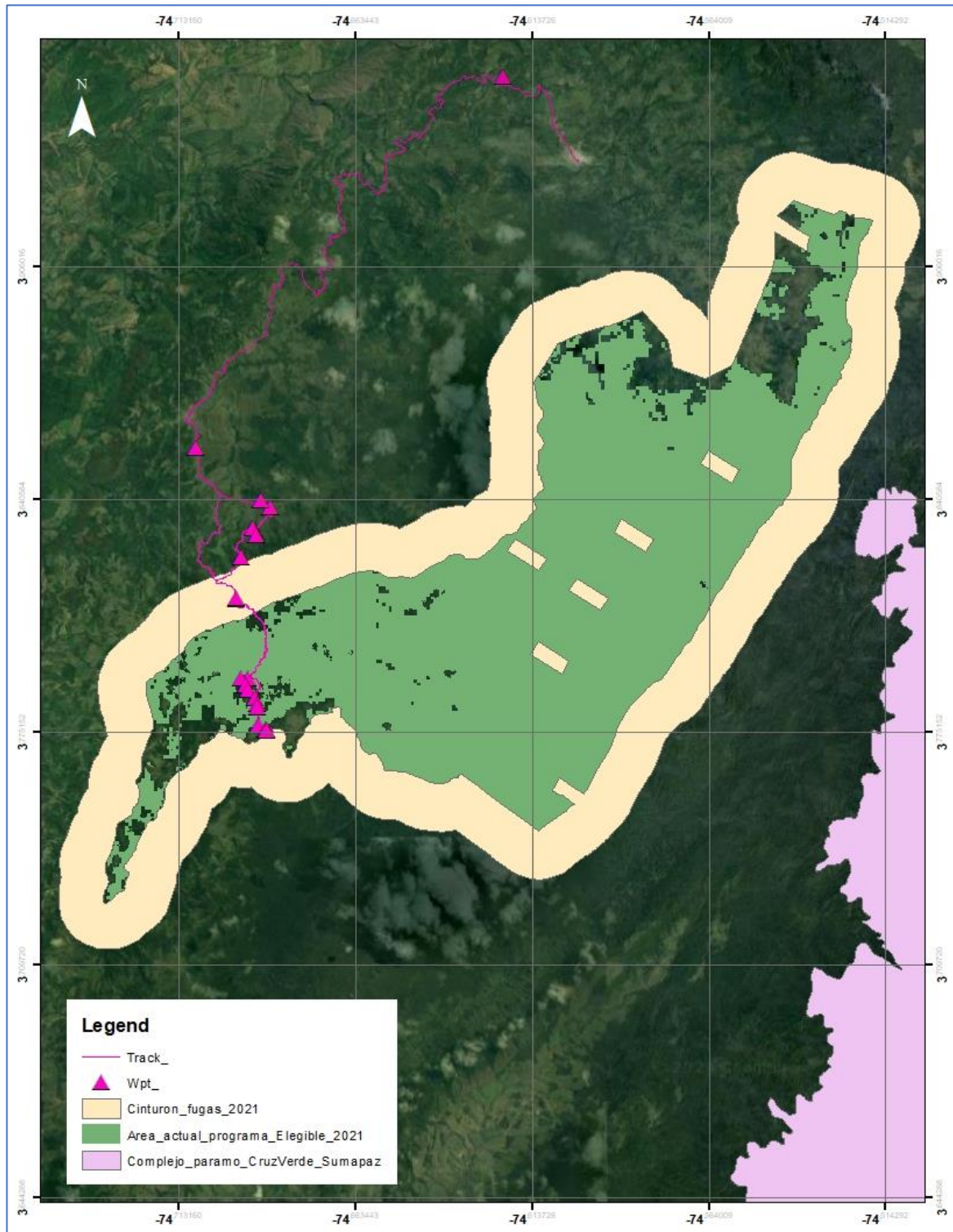
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2	1672,60132	2023/07/11 14:54:07.000	105	- 74,691498	3,784511
3	1656,6698	2023/07/11 14:57:31.000	106	- 74,690705	3,782967
4	1632,42285	2023/07/11 15:00:33.000	107	- 74,690761	3,781799
5	1537,75012	2023/07/11 15:15:44.000	108	- 74,690381	3,776963
6	1491,9469	2023/07/11 15:25:40.000	109	- 74,688521	3,775634
7	1490,79797	2023/07/11 15:28:52.000	110	- 74,688196	3,775633
8	1486,83179	2023/07/11 15:31:20.000	111	- 74,688126	3,775386
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FID	ele	time	name	X	Y
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Annex 6. 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 Standardization
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