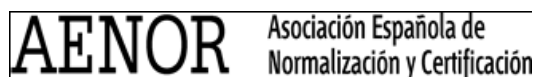


VERIFICATION REPORT

LACANDÓN-FOREST FOR LIFE REDD+ PROJECT



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Summary:

AENOR has carried out the verification of the project. The field visit took place on February 8-12, 2016 in which the auditors visited the project area, interviewed key stakeholders, staff and other related experts, and also reviewed the PD, and supporting documents. The scope of the verification was to assess the conformance of information in the Monitoring and Implementation Report with the VCS requirements.

The purpose of the visit assessment was to determine the conformance of the project with respect to the VCS Standard and the validated PD. The scope of the verification was to assess the conformance of validated project, once implemented, with the VCS requirements and requirements in the validated P.D.

The auditor submitted to the PPs a final verification report version 1, in which 3 CARs and 1 CLs were reported (see verification protocol in appendix 2 of this verification report). However, all these issues raised during the verification process were appropriately closed by means of corrections, more clear explanations and other supported documents.

Once all issued detected were appropriate solved, AENOR have carried out this final verification report and deems with reasonable level of assurance that the project complies with all of the verification criteria. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria, hence, the audit team concludes that the cumulative net GHG emissions reductions or removals 411,092 tonnes CO2 equivalent over the monitoring period, February 1 2012 to August 24 2014 has been quantified in accordance with VCS rules. A buffer discount rate of 10% was applied resulting in accumulated 369,982 tn CO2 VCUs.

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1 INTRODUCTION

1.1 Objective

The objective of the verification audit was to conduct an independent assessment of the project to determine:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description, including the monitoring plan.
- The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.

1.2 Scope and Criteria

Verification Scope: The scope of the verification audit is to verify the emissions reductions and/or removals of the project “Lacandon- Forest for Life REDD+ Project” –Guatemala, against the Verified Carbon Standard, the identified methodology and the validated PD throughout the monitoring period from February 1 2012 to August 24 2014.

The objectives of this audit included a verification of the projects calculated removals with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the PD.

Standard criteria: Criteria from the following documents were used to assess this project:

- VCS Program Guide v.3.6
- VCS Standard v.3.6
- VCS AFOLU Requirements v.3.5
- VCS AFOLU Non-Permanence Risk Tool v.3.2

Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS guidance document.

1.3 Level of Assurance

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertion is materially correct and is a fair representation of the GHG data and information.

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent AENOR instructions required. The technical review was performed by a technical reviewer(s) qualified in accordance with AENOR’s qualification scheme for CDM/VCS validation and verification. The audit team was composed of the following people:

Name	Position in the team
Jose Luis Fuentes Perez	Lead Verifier
Manuel García-Rosell	Verifier

1.4 Summary Description of the Project

The Lacandon - Forests for Life REDD+ Project focuses on reducing deforestation, improving the living conditions of the communities located within the Sierra del Lacandón National Park (SLNP) and surroundings.

By reducing deforestation, environmental function of the various ecosystems will continue, cultural and archaeological heritage is preserved and the emission of greenhouse gases from deforestation and degradation is avoided.

The Sierra del Lacandón National Park is one of the seven nucleuses of the Mayan Biosphere Reserve (MBR) which represents almost 20% of the surface of Guatemala and about 60% of the surface inside the Guatemala System of Natural Protected Areas.

The project zone is included in the Key Biodiversity Area (KBA) Selva Maya Corridor, which contains the second most extensive tract of continuous tropical rainforest in the Americas after the Amazon Forest, where Selva Lacandóna and Sierra del Lacandón (Mexico/Guatemala) are one of the four keys biodiversity areas.

In order to achieve the objectives, the project establishes as important milestones to establish alliances and maintain permanent coordination with institutions and organizations that currently are conducting conservation activities in the area using the cooperation agreements as the basis to develop the activities.

With these actions, the project has reduced 411,092 tn CO2 emissions reductions for the monitoring period.

The project includes benefits for the communities involved and for the conservation of endemic biodiversity. The project is also certified under the Climate, Community & Biodiversity Association (CCBA) scheme.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification was performed through a combination of document review, interviews and communications with relevant personnel and on-site inspections. The project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in this report, findings were issued to ensure that the project was in full conformance to all requirements.

2.2 Document Review

The monitoring report, project description, and supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description. The audit team examined the technical annex to the monitoring report; baseline data gathered from the baseline determined for this Region established in the Guatecarbon project also validated and verified by AENOR, spreadsheets used to enter and compile information required by the methodology and reproduced the removal spreadsheet calculations to obtain same results than those appearing in the Monitoring report. The Non-Permanence Risk Report for this monitoring period was assessed, as well.

Appendix 1 to this report details the list of documents provided by PPs and reviewed by AENOR during the process.

2.3 Interviews

The list of the interviewed people is following detailed. The people interviewed were those directly affected or involved in the project activity, and in some cases were just indirectly affected.

Javier Marquez Barrientos	Director Desarrollo Institucional FDN
Obed Hoil	Coordinador de distrito de PNSL. FDN
Pascual Cristóbal Pablo	Socio Cooperativa Unión Maya Itza (UMI)
Salvador Xol López	Comité UMI Gobernanza suplente
Elke Mannigel	Oro Verde
Baltazar Silvestre	Cooperativa Unión Maya Itza
Victor David Giraldo Tirado	The South Pole Group
Edin López Tejada	Directo PNSL. FDN
Andrea Vera Arabe	South Pole Group
Hilda Dalila Pérez García	Técnico en Salud Sexual Reproductiva. Wings
Ángel Alfonso Velarde	Suplente Comité Gobernanza La Lucha
Walter Mendes	Presidente y representante legal del Comité de Gobernanza La Lucha
Juan Carlos Pérez López	UMI
Bartimeo Rodriguez	UMI
Gregorio López	Guarda-recursos CONAP. Argueta

Julio Cesar Valle	Coordinación Patrullaje FDN
Victor Enrique Couohj	Guardarecursos Argueta
Heriberto Lucero Martinez	Guarda recursos Argueta
Yoni Dubón	Guarda recursos CONAP. Argueta
Neri Jurado	Responsable Investigación y Monitoreo
Enrique López	IDEA
Mariano Ramírez	Familias de El Arroyo Yaxchilan en Comunidad Técnica.
Seferino Ramírez	
Marcos Ramírez	
Aurelio Ramírez	
Mavies Ramírez	
Gladis Nacho	
Rene Ramírez	
Amando Carvato	
Francisca Marroquín	
Elidio Ramírez	

Silverio Flores	Representante legal saliente La Técnica
Aroldo Martínez	Representante Comité Gobernación La Técnica
Efraín Pérez	La Técnica
Tránsito Carrera	Presidente COCODE Villahermosa
Obed Artola	Técnico FDN
Jorge Soza	Coordinador Desarrollo Comunitario Sierra Lacandón
Santos Soto	Líder Comunidad Manantialito
Juan Pablo Suchite	Vecino Manantialito

2.4 Site Inspections

Site inspections were conducted on February 8-12 2016. The objectives of the site visit was to assess the accuracy of the Monitoring Report including project implementation status, to assess conformance to the monitoring plan, to assess whether project activities are being implemented according to the project description, and to assess the quality of field data collection techniques.

2.5 Resolution of Findings

As an outcome of the verification process, the team can raise different types of findings

In general, where insufficient or inaccurate information is available and clarification or new information is required the team shall raise a Clarification Request (CL) specifying what additional information is required.

When a non-conformance arises the team shall raise a Corrective Action Request (CAR). A CAR is issued, where:

- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient;
- Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impair the estimate of emission reductions;
- Issues identified in a FAR during validation to be verified during verification have not been resolved by the project participants.

Failure to address a CL may result in a CAR. Information or clarifications provided as a result of a CL may also lead to a CAR.

A clarification request (CL) will be raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met. All CARs and CLs raised during verification shall be resolved prior to submitting a request for issuance.

Corrective Action Requests and Clarification requests are raised in the Verification Protocol. The Project Developer is given the opportunity to “close” outstanding CARs and respond to CLs and FARs.

Forward Action Requests (FARs) may be raised during verification for actions where the monitoring and reporting require attention and/or adjustment for the next verification period. FARs may be raised which are for the benefit of future projects and future verification actors. These have no impact upon the completion of the verification activity.

All CARs, CLs and FARs for this verification period are included in this report. A total number of 3 CARs (corrective action requests), and 1 CL (clarifications) were raised for this verification period.

All findings issued by the AENOR audit team during the verification process have been closed. In accordance with Section 5.3.6 of the VCS Standard, all findings issued during the verification process, and the inputs for their closure, are described in Appendix 2.

2.5.1 Forward Action Requests

No FAR was raised.

2.6 Eligibility for Validation Activities

AENOR has not undertaken validation activities as part of the verification of this project. However, AENOR holds accreditation for validation for the relevant sectoral scope 14 under which this project activity is classified.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project was not validated under another GHG program; therefore there are no Gap Validation findings to report. The Project Description was subject to validation under VCS Standard and was found to conform to the VCS requirements.

3.2 Methodology Deviations

According to information provided in the Monitoring report, no methodology deviations were applied for the monitoring period. AENOR checked during the verification process the support documentation and did not detect deviations from methodology.

Nevertheless, the following deviations occurred at validation stage of the project. All of them appropriately validated in the validation report and PDD of the registered project.

1. The first deviation is related to the use of option II instead of option I for determining the boundaries of the leakage belt.

The PP and the other participants in the project can demonstrate with provided evidence that other deforestation agents and drivers than those related to economical issues have high relevance in the deforestation. These are linked to security issues (especially drug-trafficking) and new and illegal settlements. However, participants in the project have difficulties to calculate the exact proportion of deforestation attributed to other reasons than the opportunity cost, then, to estimate the 80%.

Due to this circumstance, PP has decided to choose the option II for determining the leakage belt. As a result of this approach, the leakage belt is larger than the leakage belt that would be likely appropriate for considering just the leakage attributable to project activities as many no surrounding

or adjacent areas to the project area are included with poor governance and uncontrolled situation. By doing so, the emissions reductions generated due to the project implementation will be probably reduced due to leakage from project activities but also from other activities out of the project. This situation has already been confirmed by the study provided to AENOR and detailed in the technical annex. Thus, the approach is conservative and acceptable by AENOR.

Thus, AENOR deems that the deviation is appropriately described and justified in PD and technical annex, and that the project remains in compliance with the VCS rules. For the assessment, AENOR validated the approaches and assumptions described and their application in calculations. After all, AENOR accepts the deviation and deems it reasonable because it's a conservative approach and shall not negatively impact the conservativeness of the quantification of GHG emission reductions.

The leakage belt for the Lacandón project does not overlap with the Guatecarbon REDD project.

2. The second deviation is related to the application of tables 12, 13b and 13c of the VM0015.

The methodology requires that projects that utilize "Method 1 – Historical Land Use Change" in section 5.2 of VM0015 must assign the post-deforestation land-uses to the projected areas of annual deforestation in same proportions as those observed on lands deforested during the historical reference period in the reference region. In order to gather with more accurate the variability of each class during the time, the PP has implemented a measurement deviation to these tables.

PP calculated the proportion of each post deforestation land use considering the total amount of land use that transitioned from forest to non-forest. This way the percentages of post-deforestation are not underestimated because they are not based on a much larger and irrelevant area.

In order to do this, the project has considered a "Zone" as the stratum of forest in the project area. For post-deforestation purposes, PP used two stratum: Broadleaf forest low sub-humid and Broadleaf forest medium-high, i.e, they joined BMA-H and BMA-SH based on assumption described above. By doing so, the percentages are calculated only in reference to the sum of the area of the post-deforestation classes that occurred in each Zone during the historical reference period, and not against the full size of each Zone as suggested by VM0015 v1.1, i.e, the proportion of each post deforestation class is not calculated as a percentage of the total area of a "zone", the total size of a Zone is irrelevant, however, only matters in calculations the area transitioning from forest to non-forest matters in this calculation.

The technical annex describes in its section 5.2 the steps followed and justify the reasons to do it. AENOR has checked that assumptions described are faithfully used in calculations and really gathers in a more accurate and/or conservative way the situation of the project and shall not negatively impact the conservativeness of the quantification of GHG emission reductions. Hence, AENOR deems that the deviation is appropriately described and justified in PD and technical annex, and that the project remains in compliance with the VCS rules. AENOR accepts the deviation and deems it reasonable because it's a conservative approach.

3. The third deviation is related to the percentage allocation of historical post-deforestation uses. Due to there is not a long term assessment of carbon stocks in post deforestation classes in Guatemala, PP incorporated a measurement deviation to estimate the net carbon stocks.

The technical annex describes in section 5.2 these changes. The proportions of post deforestation lands that results at the end of the reference period are used but the following approaches are followed to estimate the carbon stocks:

- It is assumed for regeneration and African oil palm post deforestation classes that they do not lose carbon stocks over the project lifetime. This is a conservative approach.

- The initial proportions of the mixed cover class (cattle-pasture-agriculture, ANG) are adjusted with the proportions at the end of the historical reference period. This way allows considering the transitions from the initial ANG classes to other forest classes and applies these changes, on a percentage basis, to the proportion of areas of post-deforestation that exist at the end of the historical reference period. This is more accurate because is the realistic situation in the region but also conservative because avoid a overestimation of net emission reduction as this action helps to account for the fact that land cleared to a non-forest status endures a degree of dynamism over time where, for example, a portion of a newly created pasture may eventually undergo natural regeneration to secondary forest, then, increasing carbon stocks of post-deforestation classes.

Thus, in opinion of AENOR these changes are reasonable and acceptable because they represent a conservative approach and more accurate regarding the situation in place.

Thus, AENOR considers that the deviation is appropriately described and justified in PD and technical annex, and that the project remains in compliance with the VCS rules. For the assessment, AENOR checked and reproduced calculations in order to assess the impact in GHG emissions, validated the approaches and assumptions described and their application in calculations. After all, AENOR accepts the deviation and deems it reasonable because it's a conservative approach and shall not negatively impact the conservativeness of the quantification of GHG emission reductions.

4. The fourth deviation is related to the use of data for the estimation of the average carbon stocks of each LU/LC class - assessing the existing data. Data to be collected and assessed must be less than 10 years according to the VM0015 v1.1, section 6.1.1 a) old. However, for the present project as explained in technical annex three of the nine data sets from forest inventories from across the reference region are older than 10 years old relative to the forest benchmark map.

PP provides the following set of justification to demonstrate that data used do not represent an overestimation of carbon stocks:

- a. Data older than 10 years are from the concessions in the MUZ. These data were subject to the quality control of the National Council of Protected Areas (CONAP), then, they are a data set from a reliable source and valuable to reach appropriate assessments.
- b. These data were taken at the beginning of the concession contracts which date back to 1994, 1996 and 1999, and prior to legal harvesting operations, then, they represent a reference point from which the effects of legal harvest can be compared, then, valuable for assessments and analysis. Nevertheless, the use of this data set does not represent a risk measurement bias in nearly half of the MUZ because it is not authorized for legal harvest as well as that the impact of harvest in estimation of carbon stocks is qualified as insignificance.
- c. Both, the MUZ and the MBR in general have been harvested for timber well before the establishment of the MBR. It is unlikely that measurements that were taken at the beginning of the concession contracts are biasing the estimates in favor of higher carbon stocks since the area has been subjected to timber harvesting well before the establishment of the MBR. Likewise, results of the significance test on the impact of illegal and legal harvesting in section 3.4.1 of technical annex suggest that these activities are less than half of 1% of emissions associated with the project activities. Thus, the effect of historical and current logging activities on the average carbon stock estimates is negligible.

These facts, i.e, the insignificance impact of legal and illegal harvest in the carbon stocks, that legal harvest do not apply in a large area of the MUZ and that logging activities already existed much before to the concessions allow thinking that data from 1994 to 2000 do not bias the estimation of carbon stocks.

- d. The use of older measurements likely result in slightly younger forests, which likely translate into slightly lower biomass estimates. This is a conservative approach.
- e. The range of data 1994-2010 allows capturing the effects of illegal or naturally over time degradation. Moreover these data enable the project to cover a wide geographic expanse, thus permitting a more robust estimate of forest carbon by taking into account a wide range of spatial variability across the MUZ.

AENOR discussed all these justifications during the recently validation of the Guatecarbon with the forestry administration (CONAP) and the other forestry entities involved in the project (ACOFOP, WCS.), AENOR deems that the use of three data set older than 10 years old do not really impact on overestimation of carbon stocks. The most relevant change in forest management from period 1994-2000 to 2000-2010 are the legal harvests planned with the concessions model, but significance test evidence that they are negligible (both illegal and legal) and considering that logging activities already existed before concessions, then, in opinion of AENOR a range of 6 years more than 10 years allowed do not impact the estimation of carbon stocks. Therefore, AENOR considers that the deviation is appropriately described and justified in PD and technical annex, and that the project remains in compliance with the VCS rules. AENOR accepts the deviation because it shall not negatively impact the conservativeness of the quantification of GHG emission reductions.

5. The fifth deviation is related to the consideration of the long-lived wood products in the calculation of carbon stock change factor for initial forest classes.

According to the table 20.a of VM0015 for year 1, the carbon stock change factor associated with long-lived harvested wood products is listed as “zero”, however for the present project the PP has assumed that carbon stock change should be a positive non-zero number just in year 1 in order to account for the sequestration effect of producing a long lived wood product.

The VCS assumes that emissions from aboveground biomass of initial forest classes are released the year in which deforestation occurs. In the case of wood products, the VCS methodology assumes that long-lived fraction never be released into the atmosphere. However, Lacandon like Guatecarbon has conservatively assumed that all of the estimated harvested wood products that occur in the baseline scenario are long-lived products and that they sequester a forest carbon in the year the harvest occurs. This has been accounted for in the project with the value of 1.29 tn CO₂/ha, followed by zero in subsequent years.

AENOR determined that the deviation is appropriately described and justified in PD and technical annex, and that the project remains in compliance with the VCS rules. For the assessment, AENOR checked and reproduced calculations in order to assess the impact in GHG emissions, validated the approaches and assumptions described and their application in calculations. After all, AENOR accepts the deviation and deems it reasonable because it's a conservative approach and shall not negatively impact the conservativeness of the quantification of GHG emission reductions and reflect with more accurate the effects of carbon stocks from HWP. However, the significance test determines the insignificance from harvested wood products in the ex-ante estimation of the GHG emissions.

6. The sixth deviation affects to section 7.1.1 of the methodology and how the accounting for carbon stock changes due to planned activities was calculated. The VM0015 requires the use of maps to show the annual locations of the planned activities, i.e, a spatially assessment. Nevertheless, PP used a non-spatial model based on the approved total area for planned activities in the MUZ. This is a conservative approach because the areas designated for legal forest management activities in this model are larger than the areas that were actually authorized by CONAP during the same time periods and likely to be authorized in the future.

The management of planned activities is as follows: only a portion of the total area in each concession is authorized for forest management. Each authorized area is divided into cutting blocks

according to the estimated rotation age calculated for the concessions. Historically the full cutting block has not been authorized for harvesting by CONAP. Currently no cutting blocks outside of the current 5-year harvest plan have been authorized by CONAP, and were not available for modeling purposes.

The project used the full area that can potentially be harvested in each concession, divided by the length of the concession contract. This creates annual harvest areas that are larger than those that have been or could be authorized by CONAP. Therefore this deviation involves a conservative representation of planned legal harvests.

AENOR determined that the deviation is appropriately described and justified in PD and technical annex, and that the project remains in compliance with the VCS rules. For the assessment, AENOR checked and reproduced calculations in order to assess the impact in GHG emissions, validated the approaches and assumptions described and their application in calculations. After all, AENOR accepts the deviation and deems it reasonable because it's a conservative approach and shall not negatively impact the conservativeness of the quantification of GHG emission reductions.

7. The final deviation is related the application of the Displacement Leakage Factor (DLF) for ex-ante GHG estimates. In section 8.2, VM0015 v.1.1 requires that the DLF be applied to the "baseline carbon stock changes for the project area", however, the project proposes to multiply the DLF by the product of the baseline carbon stock changes and the project's effectiveness factor.

This is a reasonable approach because leakage must be ex ante estimated as a result of the project implementation and then the effectiveness index of the project directly affects to the calculation. By doing so, the accuracy of net GHG emissions increases.

3.3 Project Description Deviations

No deviation was applied to the project description for the monitoring period.

3.4 Grouped Project

This project is a grouped project. For this verification event no new instances were added to the validated ones at validation process, i.e, the instances verified are the cooperatives of La Técnica Agropecuaria, La Lucha, Unión Maya Itza and the private properties of Fundación Defensores de la Naturaleza, Centro Campesino and Naranjitos.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The project is designed to achieve 7 strategies with the implementation of different project activities.

Table 5 of the monitoring report provides the project activities implemented for each strategy during the monitoring period, however, the list of activities can be modified or even new ones can be considered to reach the final goals. The status of each activity is indicated in the table 5 and further developed throughout the monitoring report.

In order to verify the implementation status reported in the MR, the audit team used the site visit and interviews with stakeholders but also requested evidence to support information in the monitoring report. The audit team confirmed that the implementation is in accordance with the PD, and that no project description deviations were detected for the monitoring plan. Enough evidence were provided to cross check information on project implementation in the different strategies.

The project establishes the following strategies:

Strategy 1. Adjustment of land uses and land use rights in communities without land registry.

Strategy 2. Forest protection and biodiversity programs

Strategy 3. Sustainable farming and livestock familiar management systems

Strategy 4. Diversification and use of communal forestry resources

Strategy 5. Improved management of the SLNP

Strategy 6. Community dialog, education and capacitation

Strategy 7. Health and welfare of communities

In order to reach and develop these strategies the project participants defined project activities. However, as commented above these one can be modified or other new activities can be applied, always, for reaching the objectives.

The most important initiatives carried out during the monitoring period are listed in table 5 with the achievements and impacts. The evidence furnished by PPs to support their implementation go from minutes of meetings with communities for cooperation agreements to records of patrolling activities, workshops of fires, environmental education and sustainable production activities, management plans, etc. Details of contracted people, amount of contracts, type of contract, etc were checked during site visit.

An interesting example to validate these issues was the visit to the Manantialito community. This community has been isolated and out of any decision or initiative to develop improvements due to internal problems, however, the audit team confirmed during the site visit to the local authorities the change of new authorities in the community regarding the project activities and their availability to accept and listen new opportunities.

In conclusion, during this verification process, AENOR has not detected project changes in regards of the project title, its purposes and objectives. As such, the project activity accurately reflects the proposed project which mainly consists of promoting sustainable economic activities and establishing cooperation agreements between CONAP and communities which involves legalizing the community status but accepting some conditions such as accomplishment of laws. Through interviews with key staff, the auditor's team ratified the main objectives of the project activity.

AENOR checked the monitoring plan contained in the VCS-PD and compared it with the monitoring report to verify whether there was any difference that would cause an increase in estimates of the GHG emission reductions in the current monitoring period. AENOR has confirmed that there are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology. Also, the project proponent effectively monitors the required parameters to determine the project's removals by sinks and emissions by sources as required by the monitoring plan and the applicable methodology.

The parameters reported, including source, frequency and review criteria as indicated in the monitoring plan were verified to be correct and in line with the validated monitoring plan of the VCS-PD. Necessary management system procedures including responsibility and authority of monitoring activities have been verified to be consistent with the PD. Knowledge of personnel associated with the project activity was also found to be satisfactory. For this monitoring period there are not remaining issues from previous verification. This is the first one.

The project has not participated nor been rejected under any other GHG programs. GHG emission reductions or removals generated by the project are not included in an emission trading program or any other mechanism that includes GHG allowance trading. The project has not received or sought any other form of environmental credit. Neither has become eligible to do so since previous verification, this is the first one.

Hence, after a complete review of the different documents provided and the on-site visit, AENOR is able to confirm that the project implementation is in accordance with the project description contained in the PD v.3.1 dated on June 7 2016. There are not material discrepancies between project implementation and the project description.

4.2 Accuracy of GHG Emission Reduction and Removal Calculations

All calculations of greenhouse gas emission reductions and removals were checked by the verifier. No errors were discovered that materially affect the stated greenhouse gas emission reductions and removals of the project. The methods used to estimate greenhouse gas benefits of the project were consistent with the methodology and the validated project document

4.2.1 Baseline Scenario Emissions.

Sections 4.4 and 6.1 of the Monitoring Report and the calculation spreadsheet submitted to AENOR provide information related to the baseline emissions calculations.

AENOR has checked the calculations provided and confirms that emissions in the baseline scenario are consistent with data validated at validation stage and they are correctly applied in formulas to calculate the emissions reductions of the project according to the applicable methodology.

The accumulated emissions in the project area in the baseline scenario for the monitoring period account 634,740.6 tn CO₂e.

4.2.2 Calculation of Project Emissions.

Calculation of emissions from project activities has been determined following monitoring plan in the methodology and validated PDD. The deforestation in the project area was defined in accordance with the methodology.

For the present monitoring period, the area of the categories "forest" and "non-forest" in the project area and leakage belt has been calculated, the Forest Cover Maps for the project area and leakage belt have been updated along with the remaining forest area in the reference region.

Regarding monitoring changes in carbon stocks, the average carbon stock estimates for LU/LC classes do not change during the period established of the baseline and therefore monitoring of carbon stocks is not necessary for this monitoring period. This is in compliance with the methodology.

The non-CO₂ emissions from forest fires have not been monitored because it was not considered in the baseline scenario.

For monitoring of catastrophic events, the PPs used the information provided by CEMEC. According to registers from this system for the current monitoring period no natural disturbances were reported.

The project does not considered planned activities leading to decrease the carbon stocks, and potential increases in carbon stocks are discarded as conservative measure.

Taking into account all these premises, the monitoring report sets out an accumulated of 636.29 has of deforestation in the project area, in the forest class BMA-H, for the monitoring period and an accumulated of 3,953.07 has in the leakage belt. In addition, the ex-post deforested areas per initial forest classes and post-deforestation classes within the project area and leakage belt are also detailed and, the total net carbon stocks changes in the project area resulting are calculated from discounting the ex-post carbon stock changes in the final non forest classes to the ex-post carbon stock changes in initial forest classes.

Hence, the total ex post estimated actual net changes in carbon stocks and emissions of GHG gases in the project area for the monitoring period 2012-2014 account **223,647.4 tn CO₂/ha**.

AENOR used the GIS package information and spreadsheet calculations to cross-checked data in monitoring report.

4.2.3 Calculation of Leakage

According to the VCS Methodology VM0015, version 1.1, two sources of leakage are potentially subject to monitoring, which are:

- Decrease in carbon stocks and increase in GHG emissions associated with leakage prevention activities.

During this monitoring period, leakage prevention actions did not include measures to enhance cropland and/or grazing land areas, thus no reduction in carbon stocks nor an increase in GHG emissions occurred.

No displaced forest fires nor increase in GHG emissions due to activities implemented in the leakage management area, such as emissions from grazing animals, fertilizer, or fuel use, were identified.

- Decrease in carbon stocks and increase in GHG emissions in due to activity displacement leakage.

The activities that cause deforestation within the project area in the baseline scenario could be displaced outside the project boundary due to the implementation of the AUD project activity. A greater decrease in carbon stocks within the leakage belt during the current monitoring period than those predicted ex-ante would indicate displacement of deforestation activities due to the project. According to the methodology, the ex-post deforestation above the baseline in the leakage belt area will be considered activity displacement leakage. Thus, leakage emissions due to activity displacement were calculated as the difference between the ex ante and the ex post assessment

Leakage due to displacement activity was monitored by mapping forest cover change in the leakage belt.

The table 19 of the monitoring report shows the ex ante baseline estimation of carbon stocks in the leakage belt and the ex post net carbon stocks in the leakage belt. It is demonstrated that deforestation in the baseline is higher than deforestation in the project scenario for the monitoring period, then the total **ex post leakage is zero**. Thus, no credits were discounted due to activity displacement leakage during this monitoring period.

The following table summarizes the results

project year t	Total ex ante net baseline carbon stocks in leakage belt		Total ex post net actual carbon stock change in the leakage belt		Total ex post leakage	
	annual	cumulative	annual	Cumulative	annual	cumulative
	$\Delta C_{bb}ABS_{LKK,t}$	$\Delta C_{bb}ABS_{LK,K}$	$\Delta C_{bb}ABS_{LKK,t}$	$\Delta C_{bb}ABS_{LK,K}$	$\Delta C_{bb}ABS_{LKK,t}$	$\Delta C_{bb}ABS_{LK,K}$
	t CO ₂ e	t CO ₂ e	t CO ₂ e	t CO ₂ e	t CO ₂ e	t CO ₂ e
2012	-1,095,377.18	-1,095,377.18	-433,781.44	-433,781.44	0	0
2013	-727,399.53	-1,822,776.71	-586,781.50	-1,020,562.94	0	0
2014	-548,322.65	-2,371,099.35	-365,228.86	-1,385,791.80	0	0

4.2.4 Calculation of emissions reductions or avoided emissions due to the project

Calculation of emission reductions has been provided. Audit team has found the calculation traceable and in accordance with the applied methodology.

The following tables summarize the results:

Project year	Baseline emissions (tn CO ₂ e)	Project emissions (tn CO ₂ e)	Leakage (tn CO ₂)	Net GHG emissions reductions (tn CO ₂ e)
2012	194,832.77	84,204.9	0	110.627,0
2013	273,305.72	103,016.7	0	170.289,0
2014	166,602.09	36,425.8	0	130.176,0

If the buffer credits are considered, the net ex-post VCUs tradable are the following:

Project year	Ex-post net anthropogenic GHG emissions reduction tn CO ₂	Ex post buffer credits	Ex post VCUs tradable
2012	110.627,0	11.062,7	99.564
2013	170.289,0	17.028,9	153.260
2014	130.176,0	13.017,7	117.158

4.3 Quality of Evidence to Determine GHG Emission Reductions and Removals

The data and parameters used to determine greenhouse gas emission reductions and removals are listed in section 5.3 of the monitoring report.

In accordance with the validated PD and applied methodology, carbon stocks/ha in the different strata are considered fixed, thus the proponent did not carry out new forest inventory during the monitoring period of 2012-2014. On the other hand, PP has implemented standard operative procedures to monitoring degradation, deforestation, fires and to information storage.

PP has an agreement with CONAP/CEMEC for analyzing the existence of forest and non-forest in the project area and leakage belt during project verification using a GIS information package. Section 5 of the monitoring report describes the steps followed to analyze the information.

The forest cover mapping is developed by CONAP/CEMEC as a result of the agreement. The monitoring of planned and unplanned deforestation will be done using 30-meter or higher spatial resolution satellite images, depending on access to images and the advancement of technology.

The assessment of land-use and land-cover change was done using LANDSAT 8 images to generate the annual deforestation data. Deforestation estimates obtained from this analysis has been compared with the deforestation model established in the baseline scenario.

This information is deeper treated in several documents that support information provided in the monitoring report.

AENOR has verified that FDN monitoring crews with support of other entities such as CONAP, ORO VERDE implemented the monitoring plan as it is established in the validated P.D. AENOR also could

evidence during on site visit that key workers are fully involved in monitoring events (training, measuring, archiving, reporting, quality control, etc). QA/QC procedures are considered strict at identifying, reviewing, and handling inconsistencies found in order to improve the management of the project. These procedures are being developing by FDN, mainly, for maintaining consistency and quality of data over time.

Roles and responsibilities along with data management and archival system are also detailed in the monitoring report and other supported documents.

Interviews with the project proponent and inspection of data and results demonstrated that the project proponents possess all of the competencies required for reporting of GHG emissions reductions on accurate way.

Data presented to the audit team was clear and coherent and processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency.

The monitoring plan provides means for internal data review and quality control, and the data presented by the project proponent included the results of these internal assessments. AENOR considers that information provided is sufficiency and the quality of that information is appropriate to determine the GHG removals.

4.4 Non-Permanence Risk Analysis

PP has elaborated the project VCS Non permanence Risk Report version 01, dated July 28 2016, for the monitoring event according to the latest AFOLU Non Permanence Risk Tool.

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

Risk factor	Risk Rating	Findings and mitigation activities	Corrective Actions/Clarifications
Internal Risks			
Project Management: It is assessed using table 1 of the VCS AFOLU Risk Tool.	-4	a) Not applicable as it is not a forestation project. The project is a REDD project as checked with the design of the project. All forest management activities are with native species. Risk rating=0 is justified. b) Not applicable as the project has not previously issued any GHG credit. Risk rating=0 is justified. c) In accordance with the evidence provided, management team includes individuals with significant experience in sustainable forestry and VCS projects. This was checked during site visit. Risk rating=0 is justified. d) Manager team maintains a presence	No Corrective Actions Requests or Clarifications

		in the country. The PP has people in the NPSL. This was checked during site visit. This, rating =0 is justified. e) For the project a multidisciplinary team with high experience in REDD projects is working such as South Pole. Then, it is well justified the rating=-2. f) Adaptive management plan in place. The project has a management plan for VCS and CCBS that will enable the Project implementation team supervising the real impact of the project over the climate, community and biodiversity. The potential risks are cover in the PDD. The monitoring progress is cover by the Monitoring Plan and Monitoring report that will be issued every two years. Additional, to document lessons learned or correction that may be needed, FDN emits regular newsletters with the progress of the project; where the communities are informed. Then, rating = -2 is correct.	
Financial viability: It is assessed using table 2 of the VCS AFOLU Risk Tool.	0	a)-d).According to the project cash flow carried out by the PP, the breakeven point is reached between 4 and 7 years. Cash flow was provided to AENOR which can confirm this matter. Thus, the rating chosen=1 is correct. e)- h) The project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven. Thus, the rating chosen=1 is correct. i) Project has available at least 50% of total cash out before project reaches the breakeven. Then rating=-2 is correct.	No Corrective Actions Requests or Clarifications
Opportunity Cost: It is assessed using table 3 of the VCS AFOLU Risk Tool.	-4 (total may be less than zero)	a)-f) In the case of the project the case d) is applied. The legal activities in the baseline are subsistence-driven and there are net positive community impacts, then rating 0 is correct. g) Primary PP is and NGO, then rating - 2 is correct. h) Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project	No Corrective Actions Requests or Clarifications

		crediting period. The project is managed through the "Governance Committee of the Project". The communities participate in the decision making through representation in the Governance committee and collaborate in the implementation of project activities in joint with FDN. The Governance committee will be operational the entire duration of the project (30 years). Then rating -2 is correct. i) No mitigation measure, then rating 0 is correct.	
Project Longevity: It is assessed using table 4 of the VCS AFOLU Risk Tool.	0	a)-b) The Mayan Biosphere Reserve is a protected area by Decree 5-90 and only management practices that maintain the ecological function of the reserve are permitted. Thus, the decree is an enforceable requirement in perpetuity, then rating 0 is correct as the requirement covers at least 100 years from the project start date.	No Corrective Actions Requests or Clarifications
Total internal Risk=0			
External Risks			
Land Tenure and resources access/impact: It shall be assessed using table 6 of the Risk Tool.	0 (total may not be less than zero)	a)-b) The project first instance corresponds to the total forest area of Unión Maya Itzá, La Técnica Agropecuaria and La Lucha communities, all with legal land tenure; and the private properties of Fundación Defensores de la Naturaleza, Naranjitos and Centro Campesino areas, also with legal land tenure, then, rating 0 is correct. For the present monitoring period new instances were not included in the project. c)-d) There are not disputes, then rating 0 is correct. f) The project area is protected by Decree 5-90 to protect the natural ecosystem and continue the management practices that protect them during the length of the crediting period. then rating -2 is correct. g) Not applicable. Then rating =0 is correct.	No Corrective Actions Requests or Clarifications

Community engagement: It shall be assessed using table 7 of the Risk Tool.	-5	a) Local Stakeholder Consultations have been done in the entire project area; locals have been informed about project details and the Free, Prior and Informed Consent was performed. All communities and actors directly involved and affected by the project have been consulted and records of the consultation have been provided to AENOR. Then rating=0 is correct. b) Communities and actors indirectly involved and affected by the project were effectively invited to participate in the social consultation as UNAC "El Retalteco", Poza Azul, San Juan Villa Nueva and Villa Hermosa Communities. Records were provided to AENOR. Then rating=0 is correct. c) Mitigation: The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area. The risk report highlights some activities carried out during the monitoring period that generates net positive benefits to the project. Then the rating=-5 is correct.	No Corrective Actions Requests or Clarifications
Political Risks: It shall be assessed using table 8 of the Risk Tool.	2	a)-e) The governance score calculated using "World Bank Institute's Worldwide Governance Indicators (WGI)", average for the years 2010 – 2014 is -0.60 Then, rating 4 is correct. AENOR verified the value and reliability of source. f) Mitigation: Country is implementing REDD+ Readiness or other activities as evidence provided demonstrated. Then, rating -2 is correct.	No Corrective Actions Requests or Clarifications
Total external risks=0 (negative score is not allowed)			

Natural Risks -			
Fire Risk: It shall be assessed		Significance (S) for this risk is "minor" According to data by CONAP with a likelihood lower than 10 years, then,	No Corrective Actions

using table 10 of the Risk Tool.	LS*M=2,5	LS=5. Data have been provided for the monitoring period that confirms great progress in the management of fires due to a better planning and capacity of local communities. Prevention measures are implemented in way of workshops. They have been developed in San Juan Villa Nueva, Poza Azul, Pital, Guayacan, Villa Hermosa, Asentamiento La Revancha, UMI, La Lucha, Nueva Jerusalem II communities and in the Military Detachment. The themes were Forest fire prevention / Awareness and community organization for the prevention of forest fires / Basic Techniques of forest fire control for primary student / Community plan for forest fire prevention / Early Warning System FOR Forest Fire (SATIF). Communities have been trained in forest fire management and how to maintain firebreaks at both a community and institutional level. Maintenance of firebreaks is conducted once per year in the fire season, between February and May. Then M=0.5.	Requests or Clarifications
Pest and disease outbreaks: It shall be assessed using table 10 of the Risk tool.	LS*M= 1	Significance and Likelihood (LS): For the present project a value of "insignificant" has been reported due to the project area is natural forest, then, naturally resilient to extensive pest outbreaks. Likewise, the project is a REDD project, then, commercial forest plantation are not allowed, although project considers agroforestry practices to enrich the existing forest, the species to be used are natives from local nurseries and local seeds, then, there is not risk of diseases from these activities. The likelihood has been selected to be "less than every 10 years", then LS=2 Mitigation (M) measures are claimed, based on training actions and the applicability of sustainable agroforestry practices with use of ecological products and efficiency systems for irrigation, for example, then rating 0,5 is correct.	
Extreme weather: It shall be assessed using table 10 of the Risk tool.	LS*M=2,5	Significance and Likelihood (LS). Significance is rated as "minor" based on the Tropical Depression in 2011, an environmental assessment was developed, which considering as variables solid waste, mangroves affected biophysical impacts of climate change on forest and vegetated land (biomass), and loss of non-agricultural land. These variables were considered insignificant due to Petén present a low susceptibility to landslides caused by	No Corrective Actions Requests or Clarifications

		rains. No extreme weather events were reported for the monitoring period. The likelihood has been qualified as less than 10 years. LS=5 Mitigation (M) measures were addressed basically based on enrichment and recovery of degraded areas to avoid landslides or better management practices to achieve a better forest conservation. Then, rating 0,5 is correct.	
Geological risks: It shall be assessed using table 10 of the Risk Tool.	LS*M=1	Significant and Likelihood (LS). According to the studies by the Coordination Centre for the prevention of Natural disasters in Central America (CEPRENEC) and the United Nation Office to reduce risks from disasters (UNIDSR) the northern lowlands are not a significant risk for major earthquakes and biomass. For the monitoring period three earthquakes were registered. Then the likelihood was selected "less than 10 years". Thus LS=2 Mitigation (M) measures were addressed, basically based on an enrichment and regeneration of degraded areas. M=0,5 is acceptable.	No Corrective Actions Requests or Clarifications
Total Natural Risks=7			
OVERALL RISK RATING: It shall be calculated according to table 11 of the Risk Tool. OVERALL RISK RATING=0+0+7=7. Then, a minimum value of 10% has been applied.			

AENOR has checked that information provided in the Non Permanence Risk Report version 01, dated on July 28 2016, for the monitoring period is consistent with documents of support provided. AENOR deems that information provided is reliable and appropriate, thus, the overall risk rating is credible and realistic.

5 VERIFICATION CONCLUSION

AENOR has verified that the project is in compliance with the Verified Carbon Standard version 3.6 without qualifications or limitations. The project has been implemented in accordance with the project description and its validated variations. The verification covers a project area of 45,288.81 hectares located in the Sierra Lacandón, Guatemala.

The objective of the verification audit is to verify the implementation of the validated GHG project. The data and information supporting the GHG assertion are historic in nature. The verification assessment covered the monitoring period from February 1 2012 to August 24, 2014, and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance.

AENOR is able to issue a positive verification opinion for the 411,092 tonnes CO₂e before discounting the buffer credit as reported in the Monitoring and Implementation Report version 02, dated on September 27 2016, for the reporting period February 1, 2012 to August 24, 2014. Likewise, the total number of credits to be deposited in the buffer account is 41,109.2 VCUs.

Verification period: *From 1 February 2012 to 24 August 2014*

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2012	194,832.77	84,204.9	0	110,627
2013	273,305.72	103,016.7	0	170,289
2014	166,602.09	36,425.8	0	130,176
Total	634,740.58	223,647.4	0	411,092

Overall Risk Rating: 10%

VCUs buffer to be deposited: 41,109.2 tn CO₂

Total VCUs to be issued: 369,982 tn CO₂

Date: 2 November 2016

Authorized person

Luis Robles Olmos



Verifier Leader

José Luis Fuentes Pérez



6 APPENDIX 1: EVIDENCE

The present list refers to evidence used for the CCB verification but also VCS.

- Signed Act of Governance Committee in January 2016
- Attendance Records of meeting with COCODES.
- Surveys results to assess HCVs
- Minutes of meetings of Governance Committee
- Sampling methodology for monitoring the trigger species.
- Videos from camera traps.
- Minutes of training sessions, workshops
- GIS package
- Spreadsheet calculation
- Risk Report
- Monitoring report
- Reports of illegal activities.
- Patrolling information including activity, area, target, date, results, teams, products confiscated, if applicable.
- Pictures package from environmental training, enrichment activities, REDD events, coordination workshops, reforestation activities, health workshops, fires workshops.
- Fires report.
- Monitoring Data base of community and biodiversity.
- Map of hydrologic connectivity of Guatemala produced by the seismological, volcanological, meteorological, and hydrological institute of Guatemala (INSIVUMEH).
- Cooperative agreement between the Ministry of Environment and Natural Resources (MARN), Ministry of Agriculture, Cattle, and Food (MAGA), the National Institute of Forests (INAB), and the National Council of Protected Areas (CONAP).
- Free, Prior and Inform Consent (FPIC).
- Laws and regulations in section 1.11 of the P.D

- Legal land tenure of FDN over Los Naranjitos and Centro Campesino and La Lucha, UMI and La Técnica.
- Master Plan for the Maya Biosphere Reserve.
- Technical report of the forest cover map in Guatemala 2010 and dynamic of forest cover 2006-2010.
- Deforestation trends in the Maya Biosphere Reserve, Guatemala 2000-2013.
- http://www.usaid-cncg.org/wp-content/uploads/2015/03/MBR-Deforestation_150213-ES-2.pdf
- Governance study of Maya Biosphere Reserve by CONAP 2015..
- Report by Wildlife Conservation Society and Conservation International about Conservation Agreement in Petén.
- Environmental impact assessments
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7 APPENDIX 2 : VERIFICATION PROTOCOL

VCS VERIFICATION PROTOCOL

PROJECT:

“Lacandón- Forest for Life REDD+ Project”

PROJECT PROPONENT:

Fundación Defensores de la Naturaleza

Validation Type	
☒ VCS Verification of a Project Activity	
Verification Team: José Luis Fuentes Pérez: Chief Validator Manuel García Rosell: Validator	
Version of this Validation Protocol: 02	Date: 2016-11-02

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
1. Project Details				
1.1 Summary Description of Project				
Is a summary description of the project provided in the Monitoring Report (MR)? Is the project implementation in line with the Monitoring Plan (MP)?	D.R I	A description of the project is provided in section 1 of the Monitoring Report. The project has been implemented as the monitoring plan states. Enough evidence and information were provided to AENOR to verify the implementation status of the project.	OK	OK
1.2 Sectoral Scope and Project Type				
Is the sectoral scope(s) applicable to the project, the AFOLU project category and activity type (if applicable) indicated? Is the project a grouped project?	D.R I	The sectoral scope and project type are identified in section 2.1 of the monitoring report. The project is a grouped project, however new instances were not added for this monitoring period.	OK	OK
1.3 Project Proponent				
Are contact information and roles/responsibilities for the project proponent(s) provided?	D.R I	Section 1.3 of the M.R gathers that Fundación Defensores de la Naturaleza is the primary project proponent. The others are La lucha Cooperativa, La Técnica Agropecuaria Cooperative and Unión Maya Itza Cooperative. Roles and responsibilities are also detailed in the monitoring report.	OK	OK
Are the PPs same as in the MP?	D.R I	PPs in the monitoring report match with ones identified in the P.D	OK	OK
1.4 Other Entities Involved in the Project				
Are contact information and roles/responsibilities for any other project participant(s) provide?	D.R I	Section 1.4 of the monitoring and implementation report details contact information and roles and responsibilities of the other entities participating in the project.	OK	OK
1.5 Project Start Date				
Is the project start date, specifying the day, month and year indicated? Is the start date in line with the MP?	D.R I	According to the validated P.D the effective start date is February 1, 2102. This has not changed.	OK	OK
1.6 Project Crediting Period				
Is the project crediting period indicated and in line with MP? (specifying the day, month and year for the start and end dates and the total number of years)	D.R I	Crediting period runs from February 1, 2012 to January 31 2042. The crediting period is in line with the monitoring plan and correctly expressed.	OK	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
1.7 Project Location				
Is the project location and geographic included in the MR and in line with MP?	D.R I	Project location and geographic information provided are in compliance with the monitoring plan. A KML file was provided as well as the table 1 of the monitoring report that details the coordinates of the instances included up to the date.	OK	OK
Is the project area provided by the PP? Is the area of the project strata provided?	D.R I	The project area is provided as well as the area for each project strata as AENOR could check during the desk review. A complete GIS package was provided.	OK	OK
Is the monitoring of project boundary carried out in line with MP and methodology?	D.R I	Section 4.3 of the monitoring report provides information about the monitoring of the project boundary which remains to be 45,288.81 Ha as the P.D states.	OK	OK
1.8 Title and Reference of Methodology				
Is the title, reference and version number of the methodology(s) applied to the project included in the MR and in line with MP?	D.R I	Section 4.1 of the monitoring report provides details of the applicable methodology (VM0015 V1.1) and relevant tools.	OK	OK
2 IMPLEMENTATION STATUS				
2.1 Implementation Status of the Project Activity				
Describe the implementation status of the project activity(s). Is the implementation in line with the MP? (regarding planting year and species composition) Provide information regarding the operation of the project activity(s) during this monitoring period, including any information on events that may impact the GHG emission reductions or removals and monitoring. Are project activities such as forest management activities and harvesting carried out in line with the MP? Are any project emissions described, in particular fire or any other events leading to GHG emission during the project activity?	D.R I	Section 2 of the monitoring report describes the implementation status of the project activities. Table 5 of the monitoring reports describes the main project activities carried out during the monitoring period to reach every strategy of the project. Details of actions developed are provided and supported by the registers and records. Likewise, the table 6 details the implementation schedule for the project lifetime. Main activities carried out were related to training in several areas, as well as the strengthening of the legal status of local communities through the establishment of cooperation agreements.	OK	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
Are all relevant licences obtained? (e.g. Environmental licences)	D.R I	All relevant licenses were obtained.	OK	OK
Are land titles and carbon rights hold by the PP? In case not all land was under control at validation, is it ensured that 100% of the land is under control of the PP?	D.R I	Yes, according to evidence provided. Project boundary is under the control of PPs and the lands titles and carbon rights are held by PPs. Documents to verify property rights were provided to AENOR.	OK	OK
Is a description of leakage provided? Are leakage monitoring parameters included as per MP and methodology requirement?	D.R I	The assessment of Leakage is provided in section 6.3 of the Monitoring report. They account zero for the current verification period. Justifications are included in the monitoring report.	OK	OK
Is a description of the non-permanence risk factors included?	D.R I	A Non Permanence risk report has been provided to the AENOR verification team. The assessment carried out by the PP was based on the latest version of the Non Permanence Risk Tool. CAR 1 The amount of VCUs to be claimed is not breaking down for the monitoring period. The data provided is for 20 years. The risk assessment shall be updated for the monitoring period considering the events occurred during that period. This CAR is closed. All inputs were closed. The VCU table was updated breaking down the claimed VCUs for the monitoring period. The initial risk assessment provided to AENOR was the same than assessment provided for validation. However, the final risk report was updated to include events occurred for the monitoring period. Though the risk value applied (10%) to the VCU has not changed regarding the validation stage, the risk value calculated has increased.	CAR 1	OK
2.2 Project Description Deviations				
Has any deviations from the monitoring plan (in the MP) occurred during the monitoring period?	D.R I	No deviations from the P.D have occurred for the current monitoring period.	OK	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
2.3 Grouped Project				
For a grouped project, provide relevant information about new instances of the project activity(s) and demonstrate that each new instance of the project activity(s) meets the eligibility criteria set out in the project description.	D.R I	The project has been designed to be a grouped project, however, new instances were not added for the monitoring period.	OK	OK
3 DATA AND PARAMETERS				
3.1 Data and Parameters Available at Validation				
Are all parameters “available at validation” listed as per MP and applied methodology?	D.R I	Parameters at validation described in section 5.2 of the monitoring report are consistent with the monitoring plan, PDD and methodology.	OK	OK
Are all data and parameters “available at validation” described using the VCS table format?	D.R I	VCS Table format was correctly used in all data and parameters available at validation stage.	OK	OK
3.2 Data and Parameters Monitored				
Are all “monitoring” parameters listed as per MP and applied methodology?	D.R I	CAR 2 Section 5.3 of the monitoring report is incomplete; some climate parameters defined in the PDD and required by the methodology have not been included. This CAR is closed. The list of parameters to be monitored was reviewed and completed.	CAR 2	OK
Are all data and parameters “to be monitored” described using the VCS table format?	D.R I	VCS table format has been appropriately for monitoring parameters.	OK	OK
3.3 Description of the Monitoring Plan				
Is the monitoring plan described?	D.R I	Section 5 of the monitoring report describes the monitoring plan. In addition, PP provided a folder for monitoring deforestation with a higher description of steps followed and SOPs.	OK	OK
Are organizational structure, responsibilities and competencies identified in the MR?	D.R I	Yes, organizational structure as well as responsibilities and competencies have been identified.	OK	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
Are methods described for: Data generation (<i>see also SOPs for each parameter</i>)				
Data handling, in particular transcribing field data to digital calculation sheets (<i>see also SOPs for each parameter</i>)	D.R I	Fundación Defensores de la Naturaleza has developed Procedures for monitoring purposes. Detailed description about organizational structure, responsibilities and competencies, methods for generating, recording and reporting data on monitored parameters is available in the Monitoring Plan. PP provided a support folder describing the monitoring plan for the monitoring period	OK	OK
Data storage, including back-up of the field sheets and digital data	D.R I	The monitoring data are stored and processed by FDN.	OK	OK
QA/QC procedures (e.g. re-check of data measurement, data entry, etc – <i>see also SOPs for each parameter</i>)	D.R	The monitoring report provides details of the QA/QC procedures however, other documents were developed by PP to further explain the monitoring plan.	OK	OK
Are procedures described for handling internal auditing and non-conformities?	D.R	To improve the quality control system the PP has intention to carry out internal audits/inspections to identify preventive and corrective action and closing the non conformities.	OK	OK
Sample design				
Are sample plots laid out as per Monitoring Plan in the MP?	D.R I	In order to estimate the average carbon pools at validation, sample plots were carried out. This information was provided in the PDD and technical annex and validation report. For verification purposes and to cross-check the results from the GIS package, a sampling of determined plots is carried out in filed. All this information is provided in the report describing monitoring deforestation for monitoring period.	OK	OK
Are the location of the sample plot selected o an unbiased basis?	D.R I	The location of sample plots has been selected on unbiased basis.	OK	OK
Stratification				
Is the ex-post stratification carried out in line with the MP (in the MP) and Methodology?	D.R I	Yes, stratification has been made in accordance with the validated PDD and applied methodology.	OK	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
4. Quantification of GHG Emission Reductions and Removals				
4.1 Baseline GHG removals / emissions				
Are baseline net GHG removals quantified correctly, and in line with the applied methodology and MP?	D.R I	Baseline net GHG removals were quantified correctly, and in line with the applied methodology and MP.	OK	OK
4.2 Project GHG removals / emissions				
Are project net GHG removals quantified correctly, and in line with the applied methodology and MP?	D.R I	CAR 3 Inconsistencies in the deforested area in the project area were detected between spreadsheet “hoja 32” and “comunidades project area” of the excel “pivot comunidadesprojectarea” of the GIS package. This CAR is closed. The sheets were reviewed in order to eliminate the inconsistencies. Finally, the deforestation areas in the project area in the forest class BMA-H account 242.48 ha in 2012, 294.24 ha in 2013 and 99.56 ha in 2014. CL 1 Provide clarifications regarding the difference between the total area deforested in the project area and the leakage belt of 4589.8 ha and, the area for illegal settlement in the period of 4950 ha. Provide justifications of the difference between both data. This clarification is closed, the total area of illegal settlement is related to the project zone, not the project area. A map was added to clarify the location of illegal settlements in Section 8.1. In addition, these illegal settlements occurred in 2007, only Centro Campesino was evicted, the other two have eviction order pending execution.	CAR 3 CL 1	OK
Is the required precision level met for net GHG removals?	D.R I	The required precision level is met for the net GHG removals.	OK	OK

VCS Requirement	Ref	Comments	Draft conclusion	Final conclusion
Are project net GHG emission sources listed in line with the applied methodology and MP? Are these emission sources quantified correctly and in line with the applied methodology and MP?	D.R I	The project net GHG emission sources listed are in line with the applied methodology and MP. These emission sources are quantified correctly and in line with the applied methodology and MP.	OK	OK
4.3 Leakage				
Are sources of leakage listed in line with the applied methodology and MP?	D.R I	Sources of leakage are listed in line with the methodology and MP. Explanations are reported in the monitoring report to assess the values assigned to each kind of leakage considered by the methodology.	OK	OK
Is leakage quantified correctly, and in line with the applied methodology and MP?	D.R I	The leakage assessment is provided. No leakage is reported for the monitoring period.	OK	OK
4.4 Summary of GHG Emission Reductions and Removals				
Are the net GHG emission reductions and removals quantified correctly and in line with the applied methodology and MP? Are net changes in carbon stocks included?	D.R I	The net GHG emission reductions and removals are quantified correctly and in line with the applied methodology and MP. M.R and calculations provide net changes in carbon stocks.	OK	OK
Are the deductions of VCUs due to the buffer calculated correctly?	D.R I	The deductions of VCUs due to the buffer have been correctly calculated.	OK	OK
If applicable, is the release of VCUs from the buffer calculated correctly?	D.R I	n/a	OK	
5 ADDITIONAL INFORMATION				
Are any additional relevant information listed?	D.R I	n/a	OK	OK

*MoV/Ref: Means of Validation and references of background documents. DR: Desk Review; I: Interview