

# MANOA REDD+ PROJECT

## VCS VERIFICATION REPORT



Rainforest Alliance  
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<b>Project Title</b>	Manoa REDD+ project
<b>Version</b>	1.0
<b>Report ID</b>	TBD

<b>Report Title</b>	MANOA REDD+ PROJECT - VCS FINAL VERIFICATION REPORT
<b>Client</b>	Biofíllica Investimentos Ambientais S.A.
<b>Pages</b>	48
<b>Date of Issue</b>	14 November 17
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### Summary:

This report shows the Manoa REDD+ Project VCS verification process final results. The verification audit was performed against VCS version 3 and was conducted simultaneously with the validation process. The validation process was carry out under both, the VCS and CCB Standard 3<sup>rd</sup>. Ed. (2013). Hence, this represents the project's initial verification. In this regard, field activities were conducted to evaluate the accuracy of the carbon inventory, the compliance of remote sensing analysis and the overall carbon calculations. The verification process was also focused on the implementation of the monitoring activities described in the PD and the monitoring report. This verification audit assessed in a systematic way the conformity to indicators and requirements of the applicable standards and also to point out two non-conformances (NCR), two forward action requests (FAR) and two observations (OBS).

Given that the verification audit was combined with a validation audit (VCS & CCB), the main issues identified by the audit team were addressed by the project proponent during the validation audit process. The verification evaluation happened through interviews, documents analysis and direct measurements in the field. Nine people formed the audit team, six auditors participated in the field audit and three participated remotely through desk reviews. The field analysis lasted five days, during which the audit team conducted forest inventories and crossed the project area and the reference region, analysing different aspects of the landscape, including deforestation agents behaviour and also interviewing Manoa's farm workers, project collaborators, public agency representatives and settlement residents in Cujubim municipality.

This REDD+ project aims to reduce the unplanned deforestation occurrence within Manoa's Farm area, inhibiting the action of specific actors who promote illegal activities in the territory. Such activities include unauthorized logging, encroachment, and land invasion. The project was developed based on the VM0015 v.1.1 methodology, and has avoided the emission of 541.077 tCO<sub>2</sub>e in relation to the baseline scenario throughout the first monitoring period. This document represents the final VCS verification audit report.

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## 1 INTRODUCTION

Rainforest Alliance certification and auditing services are managed and implemented within its RA-Cert Division. All related personnel responsible for audit design, evaluation, and certification/verification/validation decisions are under the purview of the RA-Cert Division, hereafter referred to as Rainforest Alliance or RA. Rainforest Alliance is an ANSI ISO 14065:2013 accredited validation and verification body; additionally, Rainforest Alliance is a member of the Climate, Community, and Biodiversity Alliance (CCBA) standards, and an approved verification body with a number of other forest carbon project standards. For a complete list of the services provided by the Rainforest Alliance, see [http://www.rainforest-alliance.org/climate.cfm?id=international\\_standards](http://www.rainforest-alliance.org/climate.cfm?id=international_standards).

The Instituto de Manejo e Certificação Florestal e Agrícola - IMAFLORA works in partnership with the Rainforest Alliance under its accreditation, delivering certification, validation and verification services of forest enterprises and carbon projects in Brazil. For a full list of services offered by Imaflora visit: [http://www.imaflora.org/certificacao-socioambiental\\_carbono.php](http://www.imaflora.org/certificacao-socioambiental_carbono.php).

Dispute resolution: If Rainforest Alliance clients encounter organizations or individuals having concerns or comments about Rainforest Alliance and our services, these parties are strongly encouraged to contact the local Rainforest Alliance regional office or the RA-Cert Division headquarters directly. Formal complaints or concerns should be sent in writing.

### 1.1 Objective

The purpose of this report is to document the conformance of Manoa REDD+ project with the requirements of VCS Version 3. The project was developed by Biofilica Investimentos Ambientais, hereafter referred to as "Project Proponent". The report presents the findings of qualified Rainforest Alliance auditors who have evaluated the Project Proponent's systems and performance against the applicable standard(s).

### 1.2 Scope and Criteria

**Scope:** The scope of the verification audit is to assess the conformance of the Manoa REDD+ Project in the Manoa Farm, city of Cujubim, state of Rondônia, Brazil, against the VCS version 3. The objectives of this audit included an assessment of the project's conformance with the standard criteria. In addition, the audit assessed the project with respect to the baseline scenario presented in the project design document (PD). The project covers an area of 73.038,7 ha. The land is privately owned. The project has a lifetime of 30 years, has estimated it will avoid the emission of 8.378.697 tCO<sub>2</sub>e over the course of the project lifetime and 541,077tCO<sub>2</sub>e over the first monitoring period.

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

- Verified Carbon Standard Program Guide 2017 v. 3.7;
- Verified Carbon Standard 2017 v. 3.7;
- Verified Carbon Standard Agriculture, Forestry and Other Land Use (AFOLU) Requirements 2017 v. 3.6;
- Verified Carbon Standard AFOLU Non-Permanence Risk Tool 2017 v.3.3;
- VM0015 – Methodology for Avoided Unplanned Deforestation, v1.1;

**Materiality:** All material GHG sinks, sources and/or reservoirs (SSRs) and GHG emissions equal to or greater than 5% of the total GHG assertion was considered in the validation decision. The project ex-post estimates it will lead to 541,077tCO<sub>2</sub>e over the first monitoring period, with an average annual reduction of 135.269 tCO<sub>2</sub>e. Hence, it is not considered as a VCS large project because the credits will not exceed 300,000 t CO<sub>2</sub> yr<sup>-1</sup> and is subject to a 5% materiality threshold.

### 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.

### 1.4 Summary Description of the Project

The Manoa REDD+ project is a partnership between the Biofílica and the Grupo Triângulo, located at Manoa Farm, at the Cujubim municipality, within Rondônia state, it has an area 73,821 hectares. Throughout its almost 30 years of history, Manoa improved its forest management techniques, becoming an operational model allied to nature conservation to a global reference level.

The farm's forest area of about 73 thousand ha is one of the few forests remaining in private area at the region, which suffers from specific groups acting as illegal deforestation agents. Manoa is fundamental for the landscape's connectivity, being next to conservation units and adjacent to the Jamari and Jacundá National Forests, forming altogether a block of 480 thousand ha. For deforestation reduction, and consequently, the greenhouse gases emission reduction to happen, the Manoa project will foster:

- **Monitoring and forest protection:** Monitoring and field surveillance, along with improved management practices sustainable certificate by the FSC;
- **Scientific research:** Management impact monitoring, monitoring and studying of the identified threatened and/or endemic species, partnerships with teaching or research institutions for knowledge production and dissemination;
- **Local economic development:** Through its own training center, the CEFLOM, the project oversees capacitation and trainings of improved management techniques to the population and its surrounding areas;
- **Social Empowerment:** Environmental education for residents of Cujubim and its surrounding communities, aiming for the environment conservation and consequent quality of life improvement for these people;

**Benefits to climate:** The project's goal relating to climate is to avoid 8.378.697 tons of CO<sub>2</sub> over the project's 30-year lifetime. During the first monitoring period the project has avoided the emission of 541,077tCO<sub>2</sub>e, what corresponds to 1.206 ha of avoided deforestation.

**Benefits to the community:** The project's main goals regarding the community include environmental education of families neighbouring the project area, including the youth and academic audience from Rondônia state, as well as aiming for improvements in local quality of life, and knowledge dissemination. In the work and capacitation matters the project expects to inform workers and others on their labour rights and regulations, and support a qualified labour force for acting over the forest management of timber and non-timber certificate. This verification audit was not performed to assess the community related project activity implementation.

**Benefits to Biodiversity:** The project aims to maintain forest cover, avoiding deforestation of about 22.000 ha over the project's 30-year lifetime. This will also serve to protect 177 identified species of plants and 360 identified animal species. Among them, 12 species of mammals and 9 species of birds are at some level of threat according to the IUCN. The landscape-level importance of the project area has also contributed to maintenance of forest cover for "ecological corridors" with Conservation Units in Rondônia state, minimizing the region's negative degradation impacts. This verification audit was not performed to assess the biodiversity related project activity implementation.

## 2 VERIFICATION PROCESS

### 2.1 Method and Criteria

The audit was carried out by field evaluation and remote analysis, by evaluating the project's documentation, in office. Fieldwork was between September 26th-30th, 2016. During this period, five auditors covered the project area, taking observations, measurements and interviewed stakeholders relevant to the project, in a way to ensure sufficient sampling over all auditable aspects. In this way, six inventory parcels were re-measured, and the neighbouring properties of Manoa farm were visited. Farm workers, project collaborators, public agency representatives and settlement residents in Cujubim municipality were all interviewed by the audit team to evaluate the activities from deforestation agents and the adopted baseline scenario, among other relevant aspects. The desk audit of the project's documentation counted on the contribution of two additional auditors, who focused their observations on questions relating to financial aspects of the project, as well as social questions.

#### **Audit team:**

Auditor(s)	Qualifications
Bruno B. Souza – Lead auditor	Climate and Environmental Services Coordinator at Imaflora. Senior lead auditor. Forest Engineer graduated by Escola Superior de Agricultura "Luiz de Queiroz" (ESALQ). Biologist graduated by Universidade de São Paulo (USP). Bruno was empowered by the Instituto Florestal Tropical (IFT) and Imaflora through intensive evaluations in FSC Forest Certification and Reduced Impact Exploration. He was trained as lead auditor of management systems by ATSG (Lead Assessor ISO 14001:2004). He has six years of work experience in FSC, when he worked with forest management

	<p>and chain of custody certification, which has included promotional statements and trademark approval processes. He was trained to be a carbon auditor by Rainforest Alliance and currently integrates Imaflora's climate team. He has technical expertise on VCS and CCB standards and is also experienced on the development of REDD+ policies social and environmental safeguards. He has three years of work experience with climate changes, payment for environmental services and environmental services certification schemes, when he had audited several projects in Brazil.</p>
<p>Bruno Matta – Field Auditor</p>	<p>Master in Conservation of Biodiversity and Sustainable Development by the School of Environmental Conservation and Sustainability (ESCAS / IPÊ) with research related to the development of a deforestation baseline using methodology VM0015. He has experience in valuing Environmental Services and in the use of tools and mechanisms to support management and environmental planning.</p> <p>He has strong expertise in Geoprocessing, Remote Sensing and Geographic Information Systems, experience in the development, validation and verification of AFOLU projects. He has extensive knowledge in the certification process, especially for forest carbon standards (VCS and CCBS).</p> <p>He has worked in the different Brazilian biomes: Amazon, Caatinga, Cerrado and Mata Atlântica, in public, private and third sector institutions, always in matters related to environmental services, with emphasis on forest carbon.</p>
<p>Guilherme Stucci – Field Auditor</p>	<p>Forest Engineer (MSc - ESALQ / USP). He has 8 years of experience in forest management in the Brazilian Amazon, where he worked in certified companies of the timber sector in the states of Rondônia and Pará.</p> <p>Auditor of Imaflora in FSC® certification processes for the management of natural forests since 2010.</p> <p>Lead Auditor in Environmental Management Systems based on ISO 14001: 2004</p>
<p>Isabel G. Drigo - Desk auditor</p>	<p>PhD in Environmental science by PROCAM/USP/AgroParisTech/França, with thesis about barriers on implantation of forest concessions in Latin America. Author of a dissertation about impacts of FSC forest certification over two communities in the state of Acre. She was trained to be an internal auditor of FM-06, April 19th,</p>

	2012 ISO 9001:2000. She has seven years of experience in audit team administration at organic certification processes. Since 2008 she executes audits over the social principle and criteria in community forest management and in forest management enterprises. She was also trained as lead auditor of management systems by ATSG (Lead Assessor ISO 14001:2004) and to be a carbon auditor by Imaflora.
Mauro Isler – Field Auditor	Engenheiro Agrônomo com experiência em auditorias de BPF, GLOBALGAP, orgânicos e sistemas de produção e gestão da qualidade na produção agrícola e florestal, atuando como auditor desde 1997. Auditor líder ISO 9000:2000 conferida pela ATSG/ INMETRO em 2004. Especialista em Turismo e Meio Ambiente. Possui formação em auditoria de certificação FSC de manejo florestal conferida pelo IMAFLORA em 2013.
Nathalia Ribeiro – Field auditor	Forestry Engineer and graduated in Agrarian Sciences from the University of São Paulo (ESALQ / USP). Trained as a leading auditor in management systems by ATSG (Lead Assessor ISO 14.001); Trained at the Tropical Forest Institute for the Management Course of Extraction in Forest Management and in Imaflora by the Course of FSC Management Standards; Serves as an analyst of geographic information systems (GIS).
Renan Kamimura – Field auditor	Forest Engineer graduated by Lavras Federal University (UFLA) in 2009. Renan has a strong working experience with environmental conservation and rural socioeconomic development projects. He is a specialist in GIS and forest biomass inventory, having worked on several REDD+ projects and PES initiatives as a consultant, developer and manager in Brazil. Renan has a comprehensive field experience in Amazon, Cerrado, Caatinga and Mata Atlântica biomes.
Roberto Sartori - Desk auditor	Economist and Master in Forestry Resources, Doctorate in Energy and Environment. Lead Auditor with recognition by RABQSA. He has been working in Forestry Economics for 12 years, integrating Imaflora chain of custody and forest management audit teams since March 2013. Experience in projects in the Amazon, forestry and forest-based industry in private, public and third sector initiatives.
Matheus Couto - Desk auditor	Forest Engineer (ESALQ / USP) with master's degree in

	forestry science (Yale F & ES), project coordinator at Imaflora for 5 years. Works in projects related to low carbon sustainable agricultural production, rural development, studies of value chains.
Ian Starr - Senior Internal Reviewer (RRA Reviewer)	Ian is a forester and resource manager with personal and professional experience in North America, Central and South America, and Africa. His principal interest lies in improving conservation and forest management practices of forests, particularly in the tropics. He currently serves as the Technical Specialist for the Rainforest Alliance's Landscapes and Livelihoods program, where he is involved in designing landscape approaches to conservation and development projects in forestry and agriculture that promote rural development, provide climate change mitigation benefits, and help local land owners adapt to climate change-related risks. He has collaborated on a variety of forestry and natural resource management projects from Central America, to Amazonia, to the temperate hardwood forests of the Northeastern United States. In addition, he also serves as a senior auditor for RA-CERT and to date he has participated in auditing 25 forest carbon offset projects in Africa and South America. Ian received his Masters degree in Forestry from the Yale School of Forestry and Environmental Studies with a focus on tropical forest and resource management, and received his B.A. from Colgate University where he concentrated in Native American Studies with a focus on the Amazon Basin. He is fluent in Spanish and Portuguese.

## 2.2 Document Review

The following documentation was reviewed during the audit:

Ref.	Title, Author, Version, Date	Electronic File Name
1	Manoa REDD+ Project Description, Biofílica Investimentos Ambientais S.A,v. 2.3, 30 de agosto de 2016.	PD_Manoa_v2.3_ENG.pdf
2	Arquivo digital com estradas principais e vicinais existentes na Região de Referência	GEO Manoa\Linha de Base Manoa\4.Factor_Maps\Estradas_RR.shp
3	Arquivo digital com estradas principais existentes na Área do Projeto	GEO Manoa\Dados_inventário_Floresta\Estradas_Principais_WGS84.shp
4	Arquivo digital com estradas secundárias de Manejo Florestal Sustentável existentes na Área do	GEO Manoa\Dados_inventário_Floresta\Estradas_S

	Projeto	ecundarias_WGS84.shp
5	Arquivo digital em poligono e delimitação espacial da Área do Projeto	GEO Manoa\Linha de Base Manoa\2.Limites\Area_Projeto\Area_Projeto.shp
6	Arquivo digital em poligono e delimitação espacial das Unidades de Produção Anual (UPA) em atividades de Manejo Florestal Sustentável	GEO Manoa\Dados_inventário_Florestal\Divisão_de_UPAS_WGS84.shp
7	Imagem de Satélite Landsat - Ano 2000 – Cena I	GEO Manoa\Linha de Base Manoa\1.Aplicabilidade_VM0015\2000\LT52320662000188XXX02.tif
8	Imagem de Satélite Landsat - Ano 2000 - Cena II	GEO Manoa\Linha de Base Manoa\1.Aplicabilidade_VM0015\2000\LT52310662000165XXX04.tif
9	Título de reconhecimento de domínio – INCRA – Gleba Jacundá C	Título Definitivo - Incra - Dominio 16.pdf
10	Título de reconhecimento de domínio – INCRA – Gleba Jacundá B	Título Definitivo - Incra - Dominio 15.pdf
11	Título de reconhecimento de domínio – INCRA – Gleba Jacundá A	Título Definitivo - Incra - Dominio 14.pdf
12	Certidão de inteiro teor de fusão de imóveis contíguos pertencentes ao mesmo proprietário	CERTIDÃO INTEIRO TEOR DEZ 2013.pdf
13	Certidão Vintenária - Ofício de Registro de Imóveis	certidao vintenária 12-12-2013.pdf
14	Cadastro Ambiental Rural do Imóvel	Manoa_CAR FAZENDA MANOA_retificado.pdf
15	Imagem de Satélite Landsat - Ano 2000 – Cena I	GEO Manoa\Linha de Base Manoa\1.Aplicabilidade_VM0015\2000\LT52320662000188XXX02.tif
16	Imagem de Satélite Landsat - Ano 2000 - Cena II	GEO Manoa\Linha de Base Manoa\1.Aplicabilidade_VM0015\2000\LT52310662000165XXX04.tif
17	Arquivo digital com pontos georreferenciados das infraestruturas na Área do Projeto	GEO Manoa\Transporte\Estradas_infra\Infraestrutura.shp
18	Arquivo digital em poligono e delimitação espacial do Cinturão de Vazamento	GEO Manoa\Linha de Base Manoa\2.Limites\Cinturao_vazamento\LK_2.shp
19	Estudo técnico para definição de limites do Projeto e determinação de linha de base - Planilha de cálculo	VM0015_planilha de calculo_Manoa_v1.xlsx
20	Informações espaciais georreferenciadas disponibilizadas pelo proponente	Geo MANOA.zip

21	Arquivo digital em polígono e delimitação da área do projeto e classes de uso do solo	GEO Manoa\Linha de Base Manoa\1.preparacao_dados\Vetorial\PDigital2014_matriz.shp
22	Arquivo digital em polígono e delimitação da área do projeto e classes de uso do solo para o período de referencia	GEO Manoa\Linha de Base Manoa\1.preparacao_dados\lulc2000.tif GEO Manoa\Linha de Base Manoa\1.preparacao_dados\lulc2007.tif F:\sig\manoa_redd\GEO Manoa\Linha de Base Manoa\1.preparacao_dados\lulc2010.tif
23	Relatório final: Estimativa do Estoque de Carbono Florestal do Projeto REDD+ na Fazenda Manoa. Lovatti <i>et al.</i>	RELATORIO FINAL ESTOQUE DE CARBONO_VERSÃO 1.3 – alteração DAP.pdf
24	Metodologia para o Cálculo da Taxa Anual de Desmatamento na Amazônia Legal. Instituto Nacional de Pesquisas Espaciais - Coordenadoria Geral de Observação da Terra: Programa Amazônia – Projeto PRODES. São Jose dos Campos, 30 de outubro de 2013	metodologia_TaxaProdes.pdf
25	Projeto Manoa – Plan FC Projeto	Modelo_Economico_Manoa-3.xlsx
26	Resultado do projeto Triângulo 2015	Resultado_PR_2015-4
27	Estudo técnico de Inventário Florestal de Biomassa	RELATORIO FINAL ESTOQUE DE CARBONO_VERSÃO 1.3 - alteração DAP.pdf
28	Estudo técnico de Inventário Florestal de Biomassa - Planilha de cálculo	RELATORIO FINAL - FICHA DE CAMPO - DAP REDUZIDO PARA 124_final.xlsx
29	Análises estatísticas comparativas de inventário	Manoa.R
30	Diagnóstico Socioeconômico da região do projeto de REDD+ Fazenda Manoa	RELATARIO SOCIOECONOMICO FINAL REDD+ MANOA.pdf
31	Relatório final: Estimativa do Estoque de Carbono Florestal do Projeto REDD+ na Fazenda Manoa. Lovatti <i>et al.</i>	RELATORIO FINAL ESTOQUE DE CARBONO_VERSÃO 1.3 – alteração DAP.pdf
32	Puyravaud, J.-P., 2003. Standardizing the calculation of the annual rate of deforestation. Forest Ecology and Management, 177: 593-596	Puyravaud, J.-P., 2003. Standardizing the calculation of the annual rate of deforestation. Forest Ecology and Management, 177: 593-596.pdf
33	“NON-PERMANENCE RISK REPORT MANOA REDD+ PROJECT	Risk analyse and buffer determination_v1.docx
34	Diagnóstico Socioeconômico da região do projeto de REDD+ Fazenda Manoa	RELATARIO SOCIOECONOMICO FINAL REDD+ MANOA.pdf

35	Caracterização do meio físico	Caracterização do meio físico
36	Relatório Meio Físico_Final.pdf	Relatório Meio Físico_Final.pdf
37	Arquivo digital em polígono e delimitação espacial das Unidades de Produção Anual (UPA) em atividades de Manejo Florestal Sustentável	Arquivo digital em polígono e delimitação espacial das Unidades de Produção Anual (UPA) em atividades de Manejo Florestal Sustentável
38	Carta Circular Nº 19/2016/ ECOPORÉ” datada de 20 de setembro de 2016	Carta_devolucao_26091600.pdf
39	“NON-PERMANENCE RISK REPORT MANOA REDD+ PROJECT	Risk analyse and buffer determination_v1.docx
40	Contrato de Prestação de Serviços	Manoa_DSEA_Contrato_Ecopore_final.docx
41	Contrato de Prestação de Serviços	Manoa_casa da floresta_assinado.pdf
42	Contrato de Prestação de Serviços	Manoa_LinhaBase_Contrato_Hdom_Final.docx CV_casa da floresta.pdf
43	Currículo do Sistema de Currículos Lattes	CV_Ecopore.pdf
44	Currículo Vitae	HDOM-CV-02_Francisco-Higuchi.pdf
45	Currículo os profissionais da equipe	Currículo MARCIO LOVATTI.pdf
46	Instrumento Particular de Prestação de Serviços e outras Avenças	Contrato_Manoa_assinado.pdf
47	Contrato de Prestação de Serviços	Manoa_Estoque_Contrato_Florestal_final.docx
48	DIAGNÓSTICO SOCIOECONOMICO REDD+ FAZENDA MANOA RURAL	Questionario rural DIAG SOCIOECON REDD FAZENDA MANOA_TH perguntas abertas.doc
49	DIAGNÓSTICO SOCIOECONOMICO REDD+ FAZENDA MANOA RURAL	Questionario rural DIAG SOCIOECON REDD FAZENDA MANOA_TH perguntas
50	DIAGNÓSTICO SOCIOECONOMICO REDD+ FAZENDA MANOA RURAL	Questionario urbano DIAG SOCIOECON REDD FAZENDA MANOA_TH perguntas
51	DIAGNÓSTICO SOCIOECONOMICO REDD+ FAZENDA MANOA RURAL	Questionário Trabalhadores_TH.docx -
52	DIAGNÓSTICO SOCIOECONOMICO REDD+ FAZENDA MANOA RURAL	Questionario urbano DIAG SOCIOECON REDD FAZENDA MANOA_TH perguntas fechadas.docx
53	Plano de Manejo Florestal Sustentável da Fazenda Manoa	Material impresso
54	GOFC-GOLD, 2015, A sourcebook of methods and procedures for monitoring and reporting anthropogenic greenhouse gas emissions and removals associated with deforestation, gains and	GOFC-GOLD, 2015, A sourcebook of methods and procedures for monitoring and reporting anthropogenic greenhouse gas emissions and removals associated with deforestation, gains and

	losses of carbon stocks in forests remaining forests, and forestation. GOFC-GOLD Report version COP21-1, (GOFC-GOLD Land Cover Project Office, Wageningen University, The Netherlands).	and losses of carbon stocks in forests remaining forests, and forestation. GOFC-GOLD Report version COP21-1, (GOFC-GOLD Land Cover Project Office, Wageningen University, The Netherlands).
55	GOFC-GOLD_Sourcebook.pdf	GOFC-GOLD_Sourcebook.pdf
56	High spatial resolution land use and land cover mapping of the Brazilian Legal Amazon in 2008 using Landsat-5/TM and MODIS data. Almeida <i>et al.</i> Acta Amazonica, 2016.	High spatial resolution land use and land cover mapping of the Brazilian Legal Amazon in 2008 using Landsat-5/TM and MODIS data. Almeida <i>et al.</i> Acta Amazonica, 2016.
57	1809-4392-aa-46-03-00291.pdf	1809-4392-aa-46-03-00291.pdf
58	Determination of baseline for Manoa REDD+ Project. Biofilica Investimentos Ambientais, v01, 2016.	Determination of baseline for Manoa REDD+ Project. Biofilica Investimentos Ambientais, v01, 2016.
59	Projeto Manoa – Plan FC Projeto	Modelo_Economico_Manoa-3.xlsx
60	Projeto Manoa – Plan FC Premissas Manejo	Modelo_Economico_Manoa-3.xlsx
61	Projeto Manoa – Plan FC Avaliação Carbono	Modelo_Economico_Manoa-3.xlsx
62	Projeto Manoa – Plan Avaliação Manejo	Modelo_Economico_Manoa-3.xlsx
63	Resultado do projeto Triângulo 2015	Resultado_PR_2015-4
64	Contrato_Manoa_assinado	Contrato_Manoa_assinado.pdf
65	Relatório Meio Físico_Final	Relatório Meio Físico_Final.pdf
66	Relatorio_Manoa_Biodiversidade_Final	Relatorio_Manoa_Biodiversidade_Final.pdf
67	Planilha com estoques de carbono revisados_Biofilica_13Jul17	Comparativo_EstoqueUPAs_AnoExplor.xlsx
68	Mapa de variação da biomassa na área do projeto_Biofilica_13Jul17	Estoque_conglomerados.jpg
69	Projeto REDD+ Manoa Project Description, Biofilica Investimentos Ambientais S.A ,v. 2.0, 22 de Agosto de 2017.	PD_Manoa_V2_ING_FINAL.PDF PD_Manoa_V2_Pt_FINAL.PDF
70	Acervo de arquivos SIG referentes a mapas de cobertura Florestal e desmatamento no período de 2000 a 2012	NCR#03/17.zip
71	Análise de acurácia sobre classificação de imagens_Biofilica_17Jul17	kappaProdes2012.xls Acurácia.rar
72	Conjunto de imagens Rapideye	Imagens Rapideye.zip
73	Análise de deslocamento de pixels (RMSE)_Biofilica_20Jul17	Resposta NCR2.docx PLANILHA_RMSE_IMAGENS_232_66.xls PLANILHA_RMSE_IMAGENS_231_66.xls PDigital2001_23266_gtif.zip PDigital2001_23166_gtif.zip

74	Artigo científico_Almeida et al_2016	Almeida_et al_2016_TerraClass.pdf
75	A Atividade Madeireira na Amazônia Brasileira_Imazon_2009	miolo_resexec_polo_03_95_1.pdf
76	Relatório tecnico Ecoporé 2015	RELATÓRIO SOCIOECONOMICO FINAL REDD+ MANOA.pdf
77	Dossiê Urupá_Biofilica_18Ago2017	NCR7.zip
78	Modelagem especial_Biofilica_11Ago17	Modelagem especial desmatamento.zip
79	Análise de figura de méritos_Biofilica_17Jul17	Validacao_fom.rar
80	Artigo Científico_West et al_2013	West et al. 2013. Forest biomass recovery after conventional and reduced-impact logging in Amazonian Brazil.pdf
81	Planilha de cálculo revisada_Biofilica_2017	VM0015_planilha de calculo_Manoa_2.1.xlsx
82	Imagens Rapid eye	2034817_2011-08-14T152136_RE3_3A-NAC_11056869_149190.rar 2034915_2011-05-31T152601_RE4_3A-NAC_11056867_149190.rar 2034916_2011-05-31T152601_RE4_3A-NAC_11056831_149190.rar 2035016_2011-05-31T152557_RE4_3A-NAC_11057036_149191.rar 2035215_2011-08-23T153224_RE2_3A-NAC_11083302_149371.rar
83	Shapes Urupa_Biofilica_07Ago17	Pratica comum.rar
84	Planilha financeira do projeto_Biofilica_04Ago17	Modelo_economico_Manoa_3.0.xlsx
85	Documentos complementares Adicionalidade_Biofilica_07Ago17	Existe Guerrilha em Rondonia.pdf G1_Brasil – Noticias – Ibama e PF fecham 15 serrarias em Rondonia.pdf Relato_Marcio Lovatti.msg
86	Artigo científico_Wandelli_fearnside_2015	Wandelli_fearnside_2015.pdf
87	Relatório de risco de não permanência revisado_v2.1_Biofilica_09Ago17	Manoa_Risk analysis and buffer determination_v2.1.docx VCS Risk Report Calculation Tool, v3.0_Manoa.xls
88	Acervo digital GEO_Biofilica revisado	Acervo digital GIS_Manoa.rar
89	MANOA+ PROJECT: MONITORING REPORT OF GHG EMISSION REDUCTIONS FROM AVOIDING UNPLANNED DEFORESTATION IN 2013, 2014,	REDD_Manoa_MonitoringReport_2013-16.pdf

	2015 AND 2016	
90	BOLETIM DE MONITORAMENTO DA COBERTURA FLORESTAL PROJETO REDD+ MANOA 2013 – 2016	Boletim de Monitoramento_Manoa_2013_16.pdf
91	MONITORAMENTO DA ÁREA DE MANEJO FLORESTAL NOS ANOS DE 2015 e 2016 - UPA'S 04 E 06 INDÚSTRIA DE MADEIRAS MANOA LTDA.	MONITORAMENTO_DA_AMF_UPA_04_E_06_2017.pdf
92	MONITORAMENTO DA ÁREA DE MANEJO FLORESTAL NOS ANOS DE 2013 e 2014 - UPA 07 INDÚSTRIA DE MADEIRAS MANOA LTDA.	RELATORIO DE MONITORAMENTO DA AMF 2013 E 2014 - UPA 07.pdf
93	Worksheet contains technical information of monitoring and verification for the Manoa REDD+ Project.	VCS MonitoringReport Manoa_2013_16.xlsx
94	Reviewed Monitoring Report, Biofilica, v2.1	REDD_Manoa_MonitoringReport_2013-16_2.1.pdf
95	Reviewed Carbon Calculation Spreadsheet (ex-post estimates), Biofilica, v1.1	VCS MonitoringReport Manoa_2013_16_1018.xlsx

## 2.3 Interviews

Interviews covered government and non-government representatives, for example, the representative of the municipal government department and members of the public safety force. Representatives of farmers settled in and out the surrounding areas of the project, were also selected for the sample. The selection came out of a list provided by the proponent. Local business owners that render services for the proponent were interviewed, as well as others with whom the proponent keeps a commercial relationship. The sample also includes forest management workers. A total of 26 individuals were interviewed.

Interviewed	Local	Date	Number of participants
Ezequiel da Silva Araújo, Proprietário Krismilla ME	Cujubim	26/09/2016	01
Andrei Vinicius Vieira de Souza, Técnico Florestal, Triangulo	Cujubim	26/09/2016	01
Marinalva Massie Pereira Ramos, Cozinheira Krismilla	Cujubim	28/09/2016	01
Lenilson Ribeiro, Caseiro Ceflon Manoa	Cujubim	28/09/2016	01
Gean Carlos Chicovski, motosserrista	Cujubim	28/09/2016	01

Krismilla			
RoseMRo de Freitas, planejista Krismilla	Cujubim	28/09/2016	01
João batista de Castro motosserrista Krismilla	Cujubim	28/09/2016	01
José Roberto Souza Silva, medidor Manoa	Cujubim	28/09/2016	01
Rogério Santos Vieira, motosserrista Krismilla	Cujubim	28/09/2016	01
Wuillian Tacio Fatel da Silva, Aux. Adm. Manoa	Cujubim	28/09/2016	01
Rodrigo Henrique Lima Barros Alimentador Krismilla	Cujubim	28/09/2016	01
Helcio Edson Pereira Administrativo Triangulo	Cujubim	26/09/2016	01
Adair Galdino, associado ASPROJ	Cujubim	27/09/2016	01
Raulino Galdino, Presidente ASPROJ	Cujubim	27/09/2016	01
Carlos Galdino, Associado ASPROJ	Cujubim	27/09/2016	01
Antônia Bezerra Filgueiras, Diretora Escola Municipal 23 Março	Cujubim	27/09/2016	01
Leocádia Santana, moradora assentamento	Cujubim	27/09/2016	01
Aldo Silva, Presidente ASPLACA	Cujubim	27/09/2016	01
Luiz Felipe Uchoa, ONG Rio Terra	Cujubim	27/09/2016	01
Wellington Lima, Cerealista Com Café	Cujubim	27/09/2016	01
Vilson Garcia Rodrigues, Agricultor e empresário	Cujubim	27/09/2016	01
Elisangela Recheski, secretária Municipal Rafaela de Assis Lize, diretora municipal de meio ambiente	Secretaria Municipal de Meio Ambiente Cujubim	28/09/2016	02

Luiz Claudio Wagner, Secretaria municipal de agricultura  Cleide Rodrigues, Secretária municipal de agricultura	Secretária municipal de agricultura de Cujubim	28/09/2016	02
Natanael Alves da Silva, Vice presidente STTR  Rose Bueno, tesoureira STTR	Sindicato dos Trabalhadores rurais de Cujubim	28/09/2016	02
Sgto Carvalho, Comandante do Grupamento da Policia Militar Cujubim e da Patrulha Rural  Soldado Valdiclei	Grupamento da Policia Militar Cujubim	28/09/2016	02
Nilton Machado de MRanda, proprietário do Sítio 4 Pupunhas	Cujubim	28/09/2016	01
Gerson (Florestal - Planejamento, Paisagismo e Consultoria LTDA)	Fazenda Manoa. Parcelas permanentes - Inventário Florestal de Biomassa	26 a 30 de Setembro de 2016	03
Márcio José Lovatti (Florestal - Planejamento, Paisagismo e Consultoria LTDA)	Fazenda Manoa. Parcelas permanentes - Inventário Florestal de Biomassa	29 a 30 de Setembro de 2016	03
Wilson (Florestal - Planejamento, Paisagismo e Consultoria LTDA)	Fazenda Manoa. Parcelas permanentes - Inventário Florestal de Biomassa	26 a 30 de Setembro de 2016	03
Caio Soares Ribeiro Gallego (Bioflica Investimentos Ambientais)	Fazenda Manoa. Parcelas permanentes - Inventário Florestal de	26 a 30 de Setembro de 2016	05

	Biomassa		
Thaís Hiramoto, proponente do projeto, coordenadora de Projetos REDD+, Biofílica	São Paulo, SP, Brasil	26/09/2016	01
Caio Gallego, proponente do projeto, analista de projetos, Biofílica	São Paulo, SP, Brasil	26/09/2016	01
Thaís Hiramoto (Biofílica Investimentos Ambientais)	Fazenda Manoa	26 a 30 de Setembro de 2016	05
Hermínio (Triângulo Piso de Madeira)	Fazenda Manoa	26 a 30 de Setembro de 2016	05

## 2.4 Site Inspections

The table below summarizes the sites visited during the validation/verification audit:

Site	Date
Cujubim, entrevista, empresa Krismilla ME	26/09/16
Cujubim, entrevista, empresa Triângulo	26/09/16
Cujubim, entrevista, Associação de Produtores Assentados no entorno, APROJ	27/09/16
Cujubim, entrevista, Escola Municipal	27/09/16
Cujubim, entrevista Associação de Produtores Assentados no entorno, ASPLACA	27/09/16
Cujubim, entrevista, representante ONG Rio Terra	27/09/16
Cujubim, entrevista, empresa cerealista Com Café	27/09/16
Cujubim, entrevista, empresário local individual	27/09/16
Cujubim, entrevista, Secretaria Municipal de Meio Ambiente	28/09/16
Cujubim, entrevista, Secretaria Municipal de Agroicultura	28/09/16
Cujubim, entrevista, Sindicato dos Trabalhadores Rurais	28/09/16
Cujubim, entrevista, Grupamento da Polícia Militar	28/09/16

Cujubim, entrevista, produtor rural morador do entorno	28/09/16
Cujubim, entrevista, Departamento Administrativo Manoa	28/09/16
Cujubim, entrevista, Equipe Operacional Manoa	28/09/16
Cujubim, entrevista, CEFLOM na Manoa	28/09/16
Sede Triângulo Piso de Madeiras. Cujubim - RO. Reunião de abertura	26/09/16
Fazenda Manoa. Conglomerado 8 (Subparcela 3). Floresta Ombrófila Aberta Submontana com Cipós. Inventário Florestal de Biomassa	27/09/16
Fazenda Manoa. Conglomerado 9 (Subparcela 1). Floresta Ombrófila Aberta Submontana com Cipós. Inventário Florestal de Biomassa	27/09/16
Fazenda Manoa. Conglomerado 26 (Subparcela 2). Floresta Ombrófila Aberta Submontana com Cipós. Inventário Florestal de Biomassa	28/09/16
Fazenda Manoa. Conglomerado 27 (Subparcela 1). Floresta Ombrófila Aberta Terras Baixas com Palmeiras. Inventário Florestal de Biomassa	28/09/16
Fazenda Manoa. Conglomerado 35 (Subparcela 3). Floresta Ombrófila Aberta Terras Baixas com Palmeiras. Inventário Florestal de Biomassa	29/09/16
Fazenda Manoa. Conglomerado 23 (Subparcela 1). Floresta Ombrófila Aberta Submontana com Cipós. Inventário Florestal de Biomassa	29/09/16
Sede Triângulo Piso de Madeiras. Cujubim - RO. Reunião de encerramento	30/09/16

## 2.5 Resolution of Findings

The verification and validation were carried out simultaneously. Thus, the majority of the non-conformances were indicated at the validation report. Still, 02 NCRs, 02 OBSs were issued by the audit team, are described in this report, and have been fully resolved. A full description of the audit notes can be found in Annex 1. This report represents the final report and provides a full description of the corrective actions taken by project proponents to resolve the audit findings, i.e. non-conformity reports. In summary, the proponent has revised its monitoring report to present a complete set of data, following the methodology requirements. The corrective actions taken by the proponent and the analysis of evidence carried out by the audit team can be fully evaluated in Appendix 1.

### 2.5.1 Forward Action Requests

02 FAR were issued by the audit team and described in this report. A full description of the audit notes can be found in Annex 1. The forward action requests indicates the need of implement part of the project activities related to the project area surveillance and to implement integrated actions with the forest management operators until the next verification.

## 2.6 Eligibility for Validation Activities

A validation audit of the project against the VCS & CCB standards was conducted in combination with the VCS verification audit. Upon completion of the validation audit, the project's design was found to be in full conformance with the VCS & CCB standards and the combined VCS & CCB validation report was finalized on 02 September 2017. No observations can be made in regards to project description and methodology deviations, no gap validation was performed in this audit and the project was not designed as group. Rainforest Alliance holds accreditation for validation for the relevant sectoral scope.

## 3 VALIDATION FINDINGS

The validation and the verification process were conducted together. In this sense, no gaps were found during the verification process, in relation to the validated project scope. No methodology and project description deviation were made by in the validated project design. The project is not a grouped project, and therefore no new project activity instances required validation

### 3.1 Participation under Other GHG Programs

According to the MR document (ref. 89), in the section 1.9, the project proponent properly specifies that the project is not intended to be registered under another standard related with GHG programs. The audit team confirmed that the project has no current or historical involvement with any initiative to generate credits under regulatory schemes (CDM) or voluntary markets. The project complies with the VCS standard and VCS requirements for AFOLU projects.

### 3.2 Methodology Deviations

No methodological deviations were made by the project proponent in the project design, as is stated in the project documentation (ref. 01 & 89). No methodological deviations were identified by the audit team through document review (ref. 01 & 89).

### 3.3 Project Description Deviations

No project description deviations were made by the project proponent in the project design, as is stated in the project documentation. No project description deviations were identified by the audit team through document review (ref. 89).

### 3.4 Grouped Project

The project is not a Grouped Project, according with the section 23 of the MR document (ref.89) thus the VCS requirements is not applicable.

## 4 VERIFICATION FINDINGS

### 4.1 Project Implementation Status

The proponent successfully avoided the GHG emissions from deforestation and degradation at the project area through the project activity implementation during the first monitoring period. The PD (ref. 01, section 2.2, table 5), shows each project activity and the expected period of implementation. The MR (ref. 89, section 2.1, table 4), shows each project activity implemented during the period of 2013 to 2016. These activities included monitoring deforestation through satellite images, patrimonial surveillance, training and environmental education actions, focused on neighbour's representatives among other stakeholders and also integrated actions to the execution of the forest management itself. In light of the observations made at the field, interviews with project staff and other relevant stakeholders and also through document analysis, no material discrepancies between project implementation and the project description were identified by the audit team.

The table below summarizes the implemented project activity (relevant to this verification), implementation period, implementation procedures and also the verification findings. The completeness of monitoring, including the suitability of the implemented monitoring system, were assessed and found to be in conformance with the adopted methodology.

Project Activity	Implementation period	Implementation procedures	Verification Findings
Monitoring deforestation through satellite images and generation of annual bulletins;	Started in 2014, annual throughout the project.	Deforestation mapping in the project area and the reference region using semiautomatic land classification tools;	<p>The project proponent monitored the first verification period using the PRODES data which is based in the Landsat images.</p> <p>This activity resulted in bulletins that supports the strategic plan of field patrolling, what is directly related to the containment of unplanned deforestation and invasions and, therefore the maintenance of forest cover (ref. 90).</p> <p>The audit team raises an observation as an opportunity of improvement to the project implementation, signaling that the bulletins should be</p>

			published and shared with Manoa's farm managers with higher frequency <b>(OBS#01/17).</b>
Patrimonial Surveillance	<p>Started in 1997 and continuous.</p> <p>The project proponent plans to implement revised and improved surveillance protocols throughout the project lifetime, with the support of the resource generated by project.</p>	<p>Deforestation agents and invaders identification through systematic monitoring and support to strategic surveillance incursions</p>	<p>Interviews with the project staff reveals that surveillance operations are happening without the planned strategic REDD+ approach. The project proponent have systematically monitored the project area and the reference region and also produced a deforestation report (bulletin), but this information was not used to support strategic surveillance incursions yet.</p> <p>The audit team have raised a FAR to signalize the necessity of evidence the implementation of the reviewed surveillance protocols in future verification events <b>(FAR#01/17).</b></p>
Forest Management, FSC-certified	<p>Started in 2005 and continuous throughout the project lifetime</p>	<p>Forest exploitation according to sustainable practices;</p> <p>Company physical presence in the area;</p> <p>Forest management and REDD+ integrated actions;</p>	<p>Manoa's Farm has a valid FSC certification. The certification status was kept during the monitoring period, which guarantee that the forest was logged using sustainable practices and also the project proponent physical presence in the area.</p> <p>The forest management operation helps to secure the land against invaders and illegal loggers by showing to the deforestation agents that the land has a established governance and monitoring protocols.</p> <p>The REDD+ activities, will help and orient the forest</p>

		<p>management decision processes, such as the choice of áreas to be managed, access roads to be blocked, or new spots to built surveillance patrols. The project staff presented several evidences of activities performed by the forest management operators in order to avoide unplanned deforestation, degradation and invasions, such as the orientation of exploration of UPAs in the north of the farm in order to ensure physical presence in the region, as well as the destruction of access roads to the end of the farm and the construction of monitoring stations (“Casa do Curica”). However, these actions have not clearly been driven by REDD+ project inputs, according to the project proponent’s strategy.</p> <p>The audit team have raised a FAR to identify the need to support the implementation and the results of this joint management protocol in future verification events <b>(FAR#02/17)</b>.</p>
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The MR, (ref. 89, section 1.9) states that the project is not included in an emissions trading program or any other mechanism that includes GHG allowance trading. Also, states that the project has not received or sought any other form of environmental credit, or has become eligible to do so since the validation event. The project hasn’t been rejected under any other GHG programs or adopted any kind of methodology deviation during the validation process or in this first verification period.

#### 4.2 Accuracy of GHG Emission Reduction and Removal Calculations

The data and parameters used to calculate the GHG emission reductions were identified, described and analyzed in the table below.

Parameter	Verification Findings
<p>AUDPA<sub>icl,t</sub> Forest coverage areas converted into non-forest areas inside the Manoa REDD+ Project area</p>	<p>It was not identified any type of deforestation in the Project Area using PRODES data according to the MR, ref.89 and the Deforestation report, ref. 90.</p> <p>The audit team have made an independent GIS analysis, also using PRODES, verifying the same monitoring period and reaching the same conclusions. The audit team attests a consistent use of the data and parameters and therefore the accuracy of GHG emission reductions (ref. 93, table 13).</p>
<p><math>\Delta</math>CUDdPA Total carbon stock decreases due to unavoided unplanned deforestation within the project area</p>	<p>The project area did not have any deforestation during the first monitoring period. As this parameter depends of the AUDPA<sub>icl,t</sub>, the total carbon stocks decrease due unavoided unplanned deforestation is equal a zero. The audit team attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions.</p>
<p>APDPA<sub>icl,t</sub> Areas of planned deforestation in forest class <i>icl</i> at year <i>t</i> in the project area</p>	<p>Monitoring report, ref. 89, section 4.2, shows the emissions due to planned deforestation values and has referenced post-exploratory reports, ref. 91 e ref;92. The audit team attests the accuracy of spreadsheet formulae, conversions and aggregations and also a consistent use of the data and parameters (ref. 93, table, 25).</p>
<p><math>\Delta</math>CPDdPA<sub>t</sub> Total carbon stock decrease due to planned deforestation</p>	<p>The carbon calculation spreadsheet (ref. 93, table 25) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions.</p>
<p>APLPA<sub>icl,t</sub> Areas of planned logging activities in forest class <i>icl</i> at year <i>t</i> in the project area</p>	<p>The project proponent conservatively ignored the areas that were logged based on the conclusion that emissions from planned degradation are de-minimis, as stated in the project's significance analysis. This analysis was based on the "Tool for testing significance of GHG emissions in A/R CDM project activities". The proponent has considered the average exploitation intensity, according to post exploitation reports and</p>

	<p>the forest regeneration capacity, based on the annual net volume increment of a similar forest and management condition, according to West (2013), to estimate the emissions related to the forest management activity. The emissions were compared to the overall project emissions, considering the equation 1 of the referenced tool. The audit team considers the proponent's approach acceptable and the calculation presented as accurate (ref. 89). In this way, the audit team understands that the project is in conformance with the VM0015 v1.1 requirements regarding this parameter.</p>
<p><math>\Delta\text{CPLdPA}_t</math> Total decrease in carbon stock due to planned logging activities in the Project Area</p>	<p>The carbon calculation spreadsheet (ref. 93, table 25) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, and confirmed the calculations are correct. Ultimately these emissions are excluded by the proponent on the basis that are de-minimis, which was proven in the project's significance analysis at validation, and reconfirmed by adherence to the FSC-approved management plan.</p>
<p><math>\text{APFPA}_{\text{icl,t}}</math> Areas of planned fuel-wood &amp; charcoal activities</p>	<p>According to the project proponent there are no planned fuel wood and charcoal related activities in the project area (ref. 89, section 4.2). This aspect was verified by the audit team through direct observations, interviews with the Manoa's farm staff and also through document analysis (ref. 91 e 92). In this way, the audit team understands that the assumptions adopted by the proponent related with this parameter are correct, so is in conformance with the VM0015 and the VCS requirements.</p>
<p><math>\Delta\text{CPFdPA}_t</math> Total carbon stock decrease due to planned fuel-wood and charcoal activities</p>	<p>The carbon calculation spreadsheet (ref. 93, table 25) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions. As this parameter depends of the <math>\text{APFPA}_{\text{icl,t}}</math>, the total carbon stocks decrease due to planned fuel-wood and charcoal activities will be equal a zero, because the project proponent doesn't develop this kind of activity in the project area.</p>
<p><math>\Delta\text{CPAdPA}_t</math> Total carbon stock decrease due to planned activities</p>	<p>The carbon calculation spreadsheet (ref. 93, table 25) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions. As this parameter depends of the <math>\Delta\text{CPFdPA}_t</math>, <math>\Delta\text{CPLdPA}_t</math> and <math>\Delta\text{CPDdPA}_t</math>, the total carbon stocks</p>

	decrease due to planned activities are ultimately excluded by the proponent on the basis that are de-minimis, which was proven in the project's significance analysis at validation, and reconfirmed by adherence to the FSC-approved management plan.
ACPAicl,t Annual area within the Project Area affected by catastrophic events in class <i>icl</i> at year t	The project proponent presented in the MR document, ref. 89, section 4.2, that there are no emissions related to catastrophic events in the project area. The audit team made an independent checking using the Google Earth tool in a visual analysis of the project area using the newest images available and didn't recognize any scars in the forest inside of the project area that would be due to catastrophic events. In this way, the VVB recognize the conformance of the project in the calculation of this parameter to the VCS requirements and to the VM0015.
$\Delta CUCdPA_t$ Total carbon stock decreases due to catastrophic events at year t.	As this parameter depends of the ACPAicl,t, the total carbon stocks changes due to catastrophic events is equal a zero, as the MR, ref. 89, shows.
AUFPAicl,t Areas affected by forest fires at year t	The project proponent disregards emissions associated with forest fires in the project area (ref. 89, section 4.2). The audit team has made an independent check using the INPE Fire Program data <sup>1</sup> and recognize the project conformance.
$\Delta CUFdPA_t$ Total carbon stock decrease due to forest fires at year t.	As this parameter depends of the AUFPAicl,t, the total carbon stocks changes due to forest fires is equal a zero, as the MR, ref. 89, showed. The carbon calculation spreadsheet (ref. 93, table 25) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions
$\Delta CFCiPA_t$ Total carbon stock increase due to fires and catastrophic events at year t.	The carbon calculation spreadsheet (ref. 93, table 26) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions
$\Delta CPSPAt$ Total ex post carbon stock change	The carbon calculation spreadsheet (ref. 93, table 23) shows this specific parameter. The audit team has independently

<sup>1</sup> <https://prodwww-queimadas.dgi.inpe.br/bdqueimadas>

in the project case	assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions
ABSLLKct,t Area of unplanned deforestation in forest class ct at year t within the leakage belt area in the project scenario.	The project proponent has identified a deforestation area of 181 ha in the Leakage Belt during the first monitoring period (ref. 90). The audit team has made an independent GIS analysis using PRODES data and verified a discrepancy of 6ha (less) in relation to the same parameter monitored by the project proponent. This slight difference is probably attributable to a normal polygons dislocation, as seem that the audit team has re-projected the spatial data using the Brazilian official DATUM, SIRGAS 2000. The difference was not considered as material by the audit team and also conservative, given the fact the the project proponent has monitored a high level of leakage.  In order to improve project monitoring, the project proponent should consider to use the appropriate DATUM to the project location during the GIS data pre-processing stages (projection) <b>OBS#02/17.</b>
ΔCabBSLLKt Total carbon stock changes in the leakage belt area	The carbon calculation spreadsheet (ref. 93, table 21) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions
EgLKt Total <i>ex post</i> GHG emissions from increased grazing activities	Grazing activities in the leakage management areas are not part of the project scope, according to the PD, ref. 1, section 5.5. This parameter is not monitored in leakage calculation. The audit team understand that the project implementation meets the VCS and methodology requirements in this regards.
EADLKt Total <i>ex post</i> increase in GHG emissions due to displaced forest fires	No emissions associated to forest fires events have occurred in the leakage belt during the monitoring period. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions
ΔCLPMLKt Carbon stock decrease due to leakage prevention measures	Leakage prevention measures didn't take place in the leakage management areas in order to decrease the carbon stocks. The parameter is not applicable. The carbon calculation spreadsheet (ref. 93, table 35) shows this specific parameter as zero. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and

	aggregations and therefore, the accuracy of GHG emission reductions
$\Delta\text{CLKt}$ Total net carbon stock change due to leakage	The carbon calculation spreadsheet (ref. 93, table 35) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions
$\Delta\text{REDDt}$ Ex post net anthropogenic GHG emission reductions	The carbon calculation spreadsheet (ref. 93, table 26) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions
$\text{VCUt}$ Ex post VCUs tradable at year t	The carbon calculation spreadsheet (ref. 93, table 26) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions
$\text{VCBt}$ Ex post buffer credits at year t	The carbon calculation spreadsheet (ref. 93, table 26) shows this specific parameter. The audit team has independently assessed and attests the accuracy of spreadsheet formulae, conversions and aggregations and therefore, the accuracy of GHG emission reductions

### 4.3 Quality of Evidence to Determine GHG Emission Reductions and Removals

The project proponent used data from the Deforestation Monitoring System in the Amazon - PRODES, prepared by the National Institute for Space Research (INPE), to perform all relevant analysis over land-use and land cover change during the monitoring period. The audit team considers INPE as a reputable source and PRODES as a reliable source of information. PRODES is the official source of information for Brazilian federal government deforestation monitoring and it is used for researchers all over the world. The monitoring report shows how PRODES project deals with the information flow from satellite images to deforestation maps, passing through pre-processing, interpretation and image classification in a year to year basis. Pre-processing stage passes through the selection of images with less cloud coverage, shooting date closer to Amazon dry season and adequate radiometric quality and georeferencing of the images with spatial resolution of 30 meters with topographic charts in a 1:100,000 scale and NASA images in MrSID orthorectified format. Interpretation and classification stages passes the generation of a spectral mixture model in which vegetation, soil and shadow components are identified; this technique is known as spectral linear mixture model and aims to estimate the percentage of vegetation, soil and shadow component for each pixel of the image; the application of the segmentation technique which identifies in the satellite image the spatially adjacent regions (segments) with similar spectral characteristics; the individual classification of the segments to identify forest classes, non-forest vegetation and deforestation (anthropic vegetation); and the classified segmentation result is submitted to an editing process, or classification audit, carried out by a specialist and finalizing with the creation of state mosaics. This data is used for calculation of the annual deforestation at the project area at the monitoring period.

The quality of the forest inventory data, used for the carbon stock calculations were in the scope of assessment of the validation audit. These data will be collected with a frequency of 10 years, by the time the baseline resets, according to the methodology requirements.

### 4.4 Non-Permanence Risk Analysis

The project proponent uses the VCS non-permanence risk report (ref. 33) to identify risks and mitigation measures to the project climate aspects. The risk report shows the risk factor scores for each category, subcategory and the overall risk score of 10. Many justifications and mitigation measures were provided in order to calculate the total score, fulfilling the objectives of the VCS tool. Given that the project was validated and verified simultaneously, the risk assessment presented in both reports is the same. The compliance of the proponent with the non-permanence risk assessment (ref 33) was demonstrated in the table below:

Risk factor	Score	Findings	NCR/OBS
Internal risks			
Project management	-2	The project was developed in native forests in the Brazilian Amazon, reforestation is not part of the project activities. The project did not generate carbon credits	None

		<p>previously. The project team is made up of professionals highly qualified for the task, as can be seen in the brief professional description presented by the proponent in the non-permanence risk analysis report (ref 33). The Triângulo team, one of the proponents of the project, maintains a physical presence at the Manoa farm, the project area.</p>	
Financial viability	4	<p>The project financial worksheet shows the breakeven point between 4 and 7 years and less than 15% of the amount of funds needed to implement the project until the period in question. The score of this risk component was correctly applied by the project proponent.</p>	None
Opportunity costs	0	<p>The project proponent conservatively considers the highest category of risk associated with this component. The proponent also considers the mitigation measure associated with the existence of a legal obligation to the conservation of the area, referring to the forest code (Law nº 12.651 of 2012/05/25) and the legal reserve of the Manoa farm. The score of this risk component was correctly applied by the project proponent.</p>	
Project longevity	0	<p>The project area is in an area protected by law (Brazilian Forest Code - Law 12.651 of 05/25/2012), the legal reserve of the Manoa farm. The law in question provides for the protection of so-called legal reserve areas for an indefinite period. The audit team evaluated the Rural Environmental Registry - CAR (in Portuguese: <i>Cadastro Ambiental Rural</i>) of the property to consider the legal reserve area demarcated at the Manoa farm. The risk of non-permanence of the carbon associated with the longevity of the project was considered as null, considering the requirements of the tool VCS AFOLU Non-permanence risk tool v.3.2, item 2.2.4, 5).</p>	

Total internal risk	2	The score associated with the internal risk of the project was evaluated by the audit team and considered according to the tool in question.	
External Risks			
Land Tenure and Resource Access/Impacts	0	The rights to the land and its resources belong to Triângulo Pisos and Paineis, proponent of the project, as verified by the audit team through document evaluation and proof of title to the land.	
Community Engagement	0	There are no traditional or local communities that are dependent on natural resources in the project area. The score of this risk component was correctly applied by the project proponent.	
Political Risk	0	The audit team assessed the country's political risk independently using the World Bank tool and agrees with the score assigned by the project proponent as well as the associated mitigation measures.	
Total External risk	0	Due to the above, the audit team confirms that the risk of loss in carbon stocks associated with aspects external to the project has been correctly considered by the proponent.	
Natural risks			
Natural risks	0	Sufficiently supported by scientific literature and secondary data, the proponent considers the risk associated with the loss of carbon stocks in the project area as null and void, which was considered plausible by the audit team. The risk associated with fire was considered low due to the articles of Schroeder et al, 2009 and Goldammer, 1990. The risk associated with pests and diseases was considered as null, due to the biodiversity intrinsic to the biome, which was considered	

	<p>as plausible by the audit team. The risk of loss of stock due to drought is considered as null due to Lewis's article (2011) and data from CEPED (2013). The risk of geological hazards such as landslides was considered as null because of the article by Tominaga (2009). The risk of blowdowns was considered as null because of the Espirito Santo articles (2009). The audit team reviewed the referenced scientific literature to confirm the proponent's conclusions regarding the significance and probability of the events in question.</p>	
<p>OVERALL NON-PERMANENCE RISK RATING AND BUFFER DETERMINATION: 10</p>		
<p>The proponent assumes the minimum possible risk according to the tool used, in accordance with its requirements.</p>		

**5 SAFEGUARDS**

**5.1 No Net Harm**

The project proponent adopted and developed a strategy to identify potential negative impacts to the biodiversity and communities validating the project against CCB Standard 3rd ed. (2013), the project was validated in 02 September 2017. The audit team understand that all safeguards were taken appropriately during the project design and appropriately considered during the validation process. For more details see the validation report and the PD in the VCS database. In this way, the VVB attests the conformance of the project in respect of this aspect.

**5.2 Local Stakeholder Consultation**

The proponent has designed and validated the project against CCB Standard 3rd ed. (2013) in 02 September 2017. The audit team understand that all processes related to local stakeholder identification were appropriately taken in consideration. For more details see the validation report and the PD in the VCS database. In this way, the VVB attests the conformance of the project in respect of this aspect.

## 6 VERIFICATION CONCLUSION

Following the review of the monitoring report v2.0 and supporting documents, the audit team has concluded with a reasonable level of assurance that the project is in full conformance with the VCS standard requirements, validated project design document, and approved VCS methodology. Below is a description of the claimed verified emission reductions as still under revision by the audit team.

Verification period: From 01 January 2013 to 31 December 2016.

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

<b>Year</b>	<b>Baseline emissions or removals (tCO<sub>2</sub>e)</b>	<b>Project emissions or removals (tCO<sub>2</sub>e)</b>	<b>Leakage emissions (tCO<sub>2</sub>e)</b>	<b>Net GHG emission reductions or removals (tCO<sub>2</sub>e)</b>
Year 2013	86.638	11.219	0	75.418
Year 2014	186.203	11.219	0	174.983
Year 2015	205.965	14.738	11.459	180.215
Year 2016	157.957	13.312	34.811	110.461
<b>Total</b>	636.764	50.489	46.270	541.077

**APPENDIX 1. NONCONFORMANCE REPORTS AND OBSERVATIONS**

**1.1. Non-conformance evaluation**

*Note: A non-conformance is defined in this report as a deficiency, discrepancy or misrepresentation that in all probability materially affects carbon credit claims. Each NCR is brief and refers to a more detailed finding in the appendices.*

*NCRs identified in the Draft Report must be closed through submission of additional evidence by the Project Proponents before Rainforest Alliance can submit an unqualified statement of conformance to the GHG program. Findings from additional evidence reviewed after the issuance of the draft report are presented in the NCR tables below.*

<b>NCR#:</b>	01/17
<b>Standard &amp; Requirement:</b>	VM0015 v1.1, part 3, section 1.1.3, 1.1.4, table 26f.
<b>Report Section:</b>	MR, ref.89, section 4.2
<b>Description of Non-conformance and Related Evidence:</b>	
<p>The project proponent excludes emissions related to catastrophic events in the project area (ref. 89, section 4.2). The audit team have independently assessed the occurrence of catastrophic events in the project area using high definition images from Google Earth and didn't recognize any scars in the forest inside of the project area that would exist in results of catastrophic events. Therefore, The audit team attests a consistent use of the data and parameters (ACPA<sub>icl,t</sub> - Annual area within the Project Area affected by catastrophic events in class <i>icl</i> at year <i>t</i>) and therefore the accuracy of GHG emission reductions.</p> <p>However, the project proponent failed to present this monitoring activity data results in the table 25.f, which is mandatory, according to VM0015 v1.1 (part 3, section 1.1.3). The audit team checked the carbon calculation spreadsheet (ref. 93) and the MR (ref. 89) and didn't find this particular table.</p>	
<b>Corrective Action Request:</b>	<p>Organization shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>
<b>Timeline for Conformance:</b>	Prior to Verification
<b>Evidence Provided by Organization:</b>	<p>Ref. 94: Reviewed Monitoring Report, Biofilica, v2.1</p> <p>Ref. 95: Reviewed Carbon Calculation Spreadsheet (ex-post estimates), Biofilica, v1.1</p>
<b>Findings for Evaluation of</b>	The project proponent reviewed the project documents in order to

Evidence:	address this NCR, including the necessary information. All the required information in table 25.f has been included and the accuracy and completeness of the calculations have been verified. Considering that the audit team has independently checked the absence of catastrophic events using high definition images and that the project proponent has updated the project documentation to show the required information accordingly, the audit team closed this NCR.
<b>NCR Status:</b>	CLOSED
Comments (optional):	None

<b>NCR#:</b>	02/17
Standard & Requirement:	VM0015, AUFPAicl,t (Areas affected by forest fires at year t), part 3, section 1.1.4, table 26e.
Report Section:	MR, ref.89, section 4.2
<b>Description of Non-conformance and Related Evidence:</b>	
<p>The project proponent excludes emissions related to forest fires in the project area (ref. 89, section 4.2). The audit team have independently assessed the occurrence of catastrophic events in the project area using INPE Fire Program data<sup>2</sup> and didn't recognize any heat spots in the project area that resulted in wild forest fires. Therefore, The audit team attests a consistent use of the data and parameters (AUFPAicl,t - Areas affected by forest fires at year t) and therefore the accuracy of GHG emission reductions.</p> <p>However, the project proponent failed to present this monitoring activity data results in the table 25.e, which is mandatory, according to VM0015 v1.1 (part 3, section 1.1.3). The audit team checked the carbon calculation spreadsheet (ref. 93) and the MR (ref. 89) and didn't find this particular table.</p>	
Corrective Action Request:	<p>Organization shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>
<b>Timeline for Conformance:</b>	Prior to Verification
Evidence Provided by Organization:	<p>Ref. 94: Reviewed Monitoring Report, Biofilica, v2.1</p> <p>Ref. 95: Reviewed Carbon Calculation Spreadsheet (ex-post stimates), Biofilica, v1.1</p>

<sup>2</sup> <https://prodwww-queimadas.dgi.inpe.br/bdqueimadas>

Findings for Evaluation of Evidence:	The project proponent reviewed the project documents in order to address this NCR, including the necessary information. Considering that the audit team has independently checked the absence of wild fire events using INPE data and that the project proponent has updated the project documentation to show the required information accordingly, the audit team closed this NCR.
<b>NCR Status:</b>	CLOSED
Comments (optional):	None

## 1.2. Observations

*Note: Observations are issued for areas that the auditor sees the potential for improvement in implementing standard requirements or in the quality system; observations may lead to direct non-conformances if not addressed. Unlike NCRs and FARs, observations are not formally closed.*

<b>OBS#:</b>	01/02	Reference Standard & Requirement:	VCS v3.7, requirement 3.19.1 VM0015 v1.1, Part 3, Section 1.1.1
Description of findings leading to observation:	The project proponent monitored the first verification period using the PRODES data which is based in the Landsat images. This activity resulted in bulletins that supports the strategic plan of field patrolling, what is directly related to the containment of unplanned deforestation and invasions and, therefore the maintenance of forest cover (ref. 90). The project proponent defines the bulletins elaboration/publishing frequency as annual.		
Observation:	The audit team raises an observation as an opportunity of improvement to the project implementation, signaling that the bulletins should be published and shared with Manoa's farm managers with higher frequency		

<b>OBS#:</b>	02/02	<b>Reference Standard &amp; Requirement:</b>	ABSLLKct,t (Area of unplanned deforestation in forest class ct at year t within the leakage belt area in the project scenario), VM0015 part 3, section 1.2.
<b>Description of findings leading to observation:</b>	The project proponent has identified a deforestation area of 181 ha in the Leakage Belt during the first monitoring period (ref. 90). The audit team has made an independent GIS analysis using PRODES data and verified a discrepancy of 6ha (less) in relation to the same parameter monitored by the project proponent. This slight difference is probably attributable to a normal polygons dislocation, as seem that the audit team has re-projected the spatial data using the Brazilian official DATUM, SIRGAS 2000. The difference was not considered as material by the audit team and also conservative, given the fact that the project proponent has monitored a high level of leakage.		
<b>Observation:</b>	In order to improve project monitoring, the project proponent should consider using the appropriate DATUM to the project location during the GIS data pre-processing stages (projection)		

### 1.3. Forward Actions Request.

Note: FARs (Forward Action Request) indicates critical points in the project that must be observed and addressed by the proponent prior to the next project verification. The failure to solve a problem or potential discrepancy of the project in relation to the reference standards result in the issuance of an NCR when the next verification event.

<b>FAR#:</b>	01/17
<b>Standard &amp; Requirement:</b>	VCS v3.7, requirement 3.19.1 VM0015 v1.1, Part 3, Section 1.1.1
<b>Report Section:</b>	4.1
<b>Description of Non-conformance and Related Evidence:</b>	

<p>Interviews with the project staff reveals that surveillance operations are happening without the planned strategic REDD+ approach. The project proponent have systematically monitored the project area and the reference region and also produced a deforestation report (bulletin), but this information was not used to support strategic surveillance activities, in the manner described according to the project activity description, which stated that the surveillance strategy would be informed by geospatial information and improved surveillance protocols. Instead, the audit team found that surveillance and territory protection activities were being carried by Manoa, as a project proponent, and that geospatial intelligence was being produced by Biofilica, during the first monitoring period, without intrinsic action coordination between the two of them.</p> <p>The audit team have raised a FAR to signalize the necessity of evidence the implementation of the reviewed surveillance protocols in future verification events. In other words, evidences of coordinated actions between the two project proponents in order to correctly implement the project activities as described in the validated project description and also in a way to improve forest protection measures.</p>	
<b>Corrective Action Request:</b>	<p>Organization shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>
<b>Timeline for Conformance:</b>	Prior to next verification
Evidence Provided by Organization:	PENDING
Findings for Evaluation of Evidence:	PENDING
<b>FAR Status:</b>	OPEN
Comments (optional):	None

<b>FAR#:</b>	02/17
<b>Standard &amp; Requirement:</b>	VCS v3.7, requirement 3.19.1 VM0015 v1.1, Part 3, Section 1.1.1
<b>Report Section:</b>	4.1
<b>Description of Non-conformance and Related Evidence:</b>	

Manoa’s Farm has a valid FSC certification. The certification status was kept during the monitoring period, which guarantee that the forest was logged using sustainable practices and also the project proponent physical presence in the area.

The forest management operation helps to secure the land against invaders and ilegal loggers by showing to the deforestation agentes that the land has a stablished governance and monitoring protocols.

The REDD+ activities, will help and orient the forest management decision processes, such as the choice of areas to be managed, access roads to be blocked, or new spots to built surveillance patrols. The project staff presented evidence of activities performed by the forest management operators in order to avoid unplanned deforestation, degradation and invasions, such as the orientation of exploitation of UPAs in the north of the farm in order to ensure physical presence in the region, as well as the destruction of access roads to the end of the farm and the construction of monitoring stations (“*Casa do Curica*”). However, this actions have not clearly happened driven by REDD+ project inputs, according to the project proponent’s strategy. The strategy was not applied as described in the project activity description, which, suggested that strategic land management decisions for controlling illegal access would be guided by geospatial information. Instead, the audit team observed that territory protection activities were being carried by Manoa, as part of the Forest Management Operation activity and as a project proponent, while, in the other side, geospatial intelligence was being produced by Biofilica. During the first monitoring period, the audit team hasn’t noted an intrinsic action coordination between the two of them.

The audit team have raised a FAR to signalize the necessity of evidence the implementation and the results of this joint management protocols in future verification events. In other words, evidences of coordinated actions between the two project proponents in order to correctly implement the project activities as described in the validated project description and also in a way to improve forest protection measures.

Corrective Action Request:	<p>Organization shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>
<b>Timeline for Conformance:</b>	Prior to next verification
Evidence Provided by Organization:	PENDING
Findings for Evaluation of Evidence:	PENDING
<b>FAR Status:</b>	OPEN
Comments (optional):	None

<b>FAR#:</b>	03/17
<b>Standard &amp; Requirement:</b>	VM0015 v1.1, Part 2, Sections 7.1.1 and 9.1
<b>Report Section:</b>	4.1
<b>Description of Non-conformance and Related Evidence:</b>	
<p>In relation to changes in carbon stocks due to planned activities (VM0015 v1.1, step 7.1.1) the proponent considers two types of activities: planned deforestation, due to the construction of yards and roads and planned degradation, depending on the forest exploitation. According to the methodology, if there is a significant change in carbon stocks due to a project activity, this change must be estimated ex-ante and ex-post measurement. The proponent presented an analysis of the significance of the planned carbon stock changes as a function of the forest exploitation, allowing excluding it (ref 81). This analysis was based on the “Tool for testing significance of GHG emissions in A/R CDM project activities”. The proponent has considered the average exploitation intensity, according to post exploitation reports and the forest regeneration capacity, based on the annual net volume increment of a similar forest and management condition, according to West (2013), to estimate the emissions related to the forest management activity. The emissions were compared to the overall project emissions, considering the equation 1 of the referenced tool. The audit team consider the proponent’s approach acceptable and the calculation presented as accurate (ref. 89). The proponent still constructs the reasoning that the emissions from the forest management activity were conservatively excluded from the project, due to the positive carbon balance, caused by the regeneration and growth of the trees after the exploitation, supporting their claim with scientific articles (ref. 80). The audit team has raised this FAR in order to signalize the need of verifying that the forest logging operations are not going above the harvest intensities that were shown in the significance analysis in future verifications.</p>	
<b>Corrective Action Request:</b>	<p>Organization shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>
<b>Timeline for Conformance:</b>	Prior to next verification
<b>Evidence Provided by Organization:</b>	PENDING
<b>Findings for Evaluation of Evidence:</b>	PENDING
<b>FAR Status:</b>	OPEN
<b>Comments (optional):</b>	None