

	<p>(“Manual_Selección de sitios rev 2023”, “Protocolo_Selección de sitios rev 2023”).</p> <p>5.4) ArBolivia uses the CDM approach for Small Scale Carbon Aforestation/Reforestation. The monitoring is duly implemented to ensure additionality generated by the project activities and benefit sharing. Along its 16 years of implementation the project has materially produced the social and environmental benefits described in the original PDD, which is now being re-evaluated in its conception and priority. In Bolivia, the laws and regulations are not requiring compulsory reforestation or restoration for the farmers. Furthermore, interviews conducted during the field assessment revealed that barriers such as local traditions, lack of financial investments in forestry, a deficiency of technological knowledge and, therefore, financial incentives for agricultural and animal husbandry, persist. The verifier is assured that the project meets the additionality requirements of Plan Vivo.</p> <p>5.5) ArBolivia accounts exclusively for the Plan Vivo PES programme. There was no evidence that the project interventions are used to declare carbon credits in any other GHG programme or registry.</p> <p>5.6) During the verification, sufficient and consistent information with regards to the implementation of the monitoring plan was presented by the project manager. The ArBolivia Data Base is used to register data on production and biodiversity. (“Summary biodiversity monitoring 2023”, “ArBolivia Data Base: v3.0”). The monitoring plan was revised and updated with strategies for the enhancement of benefit sharing mechanisms. The demand for an agroforestry system including coffee and cocoa are a result of this adaptive process and the consultations with the smallholders and their families. Furthermore the annual reports specifically describe the quantity and quality of benefits shared with participants and other positive impacts by the project interventions (“Manual_PPM_Julio 2023”, “Protocolo_PPM_v Julio 2023”, “Monitoring and Evaluation Plan - Part I”).</p> <p>Furthermore, researchers from international universities and the local university (Universidad Autónoma, Gabriel René Moreno) are providing technological and scientific support for the planning of activities for the re-evaluation of the PDD for the next verification cycle</p>
B. Conformance	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
C. Corrective Actions (describe)	N/A
D. (Insert Project Coordinator's	N/A

Name) Response	
E. Status	N/A

RISK MANAGEMENT	
Requirement: The project manages risks effectively throughout its design and implementation.	
Verification Questions: 2 and 4	
6.1 Where leakage is likely to be significant, i.e. likely to reduce climate services by more than 5%, an approved approach has been used to monitor leakage and subtract actual leakage from climate services claimed, or as a minimum, a conservative estimation of likely leakage has been made and subsequently deducted from the climate services claimed (6.1; 6.2)	
6.2 The level of risk buffer that has determined using an approved approach is adequate and is a minimum of 10% of climate services expected (6.3)	
6.3 Does the project maintain a buffer account and is the cumulative total of credits deposited in the account equal to the total reported in the latest annual report? (6.3)	
A. Findings (describe)	<p>6.1) ArBolivia has presented a general risks evaluation in its PDD and the results are consistent with the scale of the project. Management measures are developed for each of the risks evaluated, e.g. floods, forest fires, encroachment of cattle, change in ownership, premature cut of trees in the project and others. SICIREC has reviewed the risk assessment for ArBolivia Projec in its latest version of the PDD and it is still under the 5-year period requested for the risk assessment. Besides the forest fires in 2023, no other forms of leakage since the last verification was observed by the verifier.</p> <p>6.2) The project coordinator has defined that 20% of the verified PVCs will be dedicated to the buffer pool. From those, 10% are being retained by ArBolivia in order to compensate eventual risks of overestimation of growth and failures; further 10% are retained as required by the Plan Vivo Standard. This has been reflected in the calculations provided to the verifier.</p> <p>6.3) The project coordinator has defined that 20% of the verified PVCs will be dedicated to the buffer pool. During this monitoring period, the project has appropriately applied this 20% risk buffer. The information in the annual reports is consistent with the buffer requirements.</p>
B. Conformance	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
C. Corrective Actions (describe)	N/A
D. (Insert Project Coordinator's Name) Response	N/A

E. Status	N/A
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PES AGREEMENT AND BENEFIT SHARING

Requirement: project shares benefits equitably and transact ecosystem services benefits through clear PES Agreements with performance-based incentives.

Verification Questions: 1, 2 and 6

7.1. Procedures for entering into a PES Agreement with participants are being applied correctly **(8.2)**

7.2. Participants are entering into PES agreement voluntarily and according to the principle of free, prior, informed consent, in an appropriate language and format **(8.3)**

7.3. PES Agreements are not removing, diminishing or threatening participant's land tenure **(8.4)**

7.4. A fair and equitable benefit-sharing mechanism is in place and has been agreed with the participation of communities involved, identifying how PES funding will be distributed among participants **(8.8; 8.9; 8.10)**

7.5. The project has committed to deliver at least 60% on average of the proceeds of the sales of Plan Vivo Certificates. Where less than 60% has been delivered, the project has justified why this was not possible **(8.12)**

A. Findings (describe)	<p>7.1) ArBolivia correctly implemented the procedures described in the PDD and in other procedures with regards to the engagement of farmers. Interviews with farmers and stakeholders revealed the knowledge of project activities and the content of PES agreements, including the plan vivos, the benefits shared, mechanisms for conflicts resolution, potential impacts, periods and further crucial information part of the PES agreement. The number of participants has increased year by year without affecting the quality of project interventions and management of PES agreements. The technical support team has grown considerably to meet the demand from new smallholders joining the project. The conflict resolution protocol was strengthened to prevent social impacts or grievances with other local activities, such as cattle ranching.</p> <p>Furthermore, the ArBolivia project has demonstrated its ability to meet payment obligations in PES agreements with communities by securing upfront funding commitments. This funding ensures an agreed minimum payment to participants and identifies buyers for the ecosystem services and products generated by the project, such as timber and carbon.</p> <p>7.2) Participants and stakeholders interviewed stated that they joined the ArBolivia project voluntarily, and all decisions were made collaboratively using a free, prior, and informed consent approach.</p> <p>7.3) There are no indications that PES agreements are removing, diminishing, or threatening participants' land tenure. Farmers, stakeholders, and the local authority (UOBT) assert that participants have consolidated their land tenure with the use of sustainable practices. Additionally, the long-term commitment of PES agreements has helped prevent rural exodus in many communities. ("Agreement</p>
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	<p>with farmer federations: Contrato Marco para el establecimiento, Mantenimiento, aprovechamiento de plantaciones forestales”, “Formulario 10. MANTENIMIENTO DE PLANTACIONES FORESTALES”).</p> <p>7.4) The benefit-sharing of the project was established through a common agreement with participants and their representatives. It has been applied as agreed upon, and farmers support the mechanism, as confirmed by interviews and consultations with their representative organizations. All documentation related to the PES agreements, including contracts, performance-based requirements, and payments, is provided in hard copy to the participants in their language. Additionally, receipts for payments and resources provided are shared with all parties involved.</p> <p>In compliance with Bolivian law and regulation, no payments are made related to the CO₂e generated by the woodlots. Instead, farmers receive direct payments per hectare as agreed in the contract between SICIREC and the farmers. In addition to direct payments, farmers receive in-kind support through the provision of tools and equipment for coffee and cocoa harvesting and processing, fruit trees and the seedlings. All disbursements for project implementation, including services provided, equipment, and supplies, are thoroughly documented and clearly justified in terms of their purposes. There is a record demonstrating the feasibility for farmers and community members to receive de-pulpers and other equipment, as well as facilities for processing harvested wood, such as portable sawmills, chainsaws, and kiln dryers.</p> <p>In accordance with the provisions in the PDD, if the revenues linked to the generation of Plan Vivo certificates cannot cover the costs, the project manager (SICIREC Bolivia Ltda) is obliged to cover the deficit.</p> <p>7.5) The Project Coordinator has demonstrated that investments and direct payments to project members have exceeded the income received from Plan Vivo certificates over the past 5 years. This shows compliance with the requirement to not allocate more than 40% of funds for coordinating, monitoring, and administering the PES program. The verifier is assured that on average, more than 60% of revenues from the carbon sales went to the project participants.</p> <p>ArBolivia has documented meetings, stakeholder consultations, and other events where decisions about benefit-sharing are made. Annual reports detail updates on the PES program, including the benefit-sharing mechanism and payment results. The reports also cover ongoing community participation and advancements in benefit-sharing concerns.</p>		
B. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
C. Corrective Actions (describe)	N/A		
D. (Insert Project Coordinator's	N/A		

Name) Response	
E. Status	N/A

The Verifier:



Signature: on behalf of Mr. Flavio Guiera

Date: 02/12/2024

Annex I: Audit Plan

CUCG 14064-3 Program Manual
Verification Plan
ISO14064-3VERPLAN.F01 ENG - V04 - September 2023



GHG Verification: Verification Plan

Name ArBolivia Project
Attn.: Mr. Anko Arthur Stilma
Address Casilla: 6511, Cochabamba
Country Bolivia

Client SICIREC BOLIVIA Itda
No.:

Berlin, 24th November 2023

Objective	The focus of the verification is on the annual reports from 2018 – 2021, as well as eligibility of new areas added to the project.
Criteria (select applicable)	<input type="checkbox"/> Organizational GHG inventory (ISO 14064-1) <input checked="" type="checkbox"/> GHG project assertion (ISO 14064-2) <input checked="" type="checkbox"/> Plan Vivo Standard Vs 4.0
Scope summary	<p>Case-by-case evaluation:</p> <ul style="list-style-type: none"> • Conflict of Interest; • Scoping and planning of project verification activities; • Desk review and site visit to conduct project Verification activities; • Confirmation of eligibility criteria; • Confirmation of additionality including appropriate baseline; • Confirmation of project boundaries; • Identifying emissions sources, sinks and reservoirs for emissions factors, along with activity • data and assessing risk of material misstatements; • Reviewing methodologies and management systems including standard operating procedures; • Validating emission reduction/removal calculations including appropriate deductions for negative leakage and impermanence risk; • Validating that the project's physical site description and governance structure is as described in the project design document and technical specification(s) • Identifying objective evidence of conformance with each of the requirements in the Plan Vivo Standard by: <ul style="list-style-type: none"> - interviewing and interacting with the project coordinator (in-country manager) - Interviewing relevant stakeholders such as participating householders, community members and leaders, local government officials, government forestry agencies and extension services and other projects working in the same area, - Identifying and assessing available supplementary project documentation and tools (e.g. planning documentation, databases, templates, legal agreements etc).

CUCG 14064-3 Program Manual
 Verification Plan
 ISO14064-3VERPLAN.F01 ENG - V04 - September 2023


	<ul style="list-style-type: none"> - Cross-checking results from interviews with project documentation to ensure that documentation reflects ground realities and staff awareness of project goals and procedures. - Fully understand the project context and the views of other local stakeholders and experts regarding the project's likely impact and benefits • Preparing a verification report and verification statement and submitting them to PVF. 	
Date of on-site visit	27-11-23 until 02-12-23	
Level of assurance	<input type="checkbox"/> Limited <input checked="" type="checkbox"/> Reasonable (only possible for assumptions, limitations and methods but not for the content of projections)	
Materiality	<input type="checkbox"/> Materiality is not required by the GHG Program, thus determined to be less than 5% <input type="checkbox"/> Materiality is required by the GHG Program to be less than 5% <input checked="" type="checkbox"/> Materiality is required by the GHG Program to be more than 5%	
Other reference documents (If applicable)		
Language of the verification and reporting. (If different from the language of the Validator and /or Client)	Verification: Spanish Reporting: English	
Logistic arrangements (travel between sites, on-site facilities, etc) (If applicable)	Feld visit to all 3 regions (Beni/La Paz, Tropicis de Cochabamaba e Ichilo/Santa Cruz) Minimum 8 committees of project members, aiming to check the activities to minimum 21 participants plots. Stakeholders consultations with local authorities and local experts.	
Matters related to confidentiality (If applicable)	Confidentiality disclosure, Conflict of interest agreement and information security protocol are signed by all verification team.	
Verification team		
Function	Name	Role/responsibility
Lead Validator	Flavio Guiera	Lead Auditor
Validator 1		
Validator 2		
Accompanying person/Expert	Priscila Ulbrich	Trainee auditor

Dear Sir/Madam,

Hereby we would like to inform you about the planned schedule of your verification.

The verification will consist of an opening meeting, during which the scope will be confirmed and the Lead Validator will explain the methods to be employed during the verification, a review of the documents such as complaints files, administration, traceability documents, etc. Such documents must be readily available to the Lead Validator. Also, the persons responsible for processes that may be validated must be available to the Lead Validator. The verification shall be finalised with a closing meeting, during which the findings are explained. The Lead Validator may at any time choose to deviate from this verification plan. Only those processes, activities and units mentioned in the application form will be validated.

Please also note that unavailability of key persons or documents may cause the verification to take longer. Any extra time spent on a verification may result in an additional invoice for the client. The Control Union Certifications verification team must be given unrestricted access to all production, processing and administrative units and fields, all personnel and administration that the Lead validator deems necessary. If necessary, the Lead Validator will contact you to discuss specific arrangements for the verification regarding travel arrangements, accommodation, etc. If the objectivity of the verification is compromised, the Lead Validator has the right to abort the evaluation. Reasons can be for example the interference of accompanying persons. All costs arising from this case is to charge to the client.

We kindly ask you to carefully check the details, as the continuation of the verification will be in danger, if these details do not correspond with the present situation.

Please inform us directly if you would like to make any changes or amendments to the verification plan.

Flavio Guiera - Lead Validator
Phone: +55 41 992 020 103

The objectives of the Verification

- To examine conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes within the scope of verification;
- The establishment, justification and documentation of the GHG assertion of the organisation or project
- The planned GHG control mechanisms of the client to determine whether or not the GHG assertion regarding future GHG performance is based on reasonable assumptions and calculations, and also in compliance with the afore mentioned GHG program rules and standards.

Schedule of Verification:

Time	Activity	Client
27-11-2023 9:00 am - 10:00 am	Opening meeting/Introductions Scope of the ISO 14064-2 system and Plan Vivo verification and verification requirements	Management team and project team
27-11-2023 10:00 am - 12:00 pm	Interview with project team Planning visits and check of implementation of the GHG reduction and/or removal Documents review (maps, forms, agreements, records) Interview with local stakeholders (UOBT-RURRENAB.)	Project manager and project team Authority representative
	Lunch*	
27-11-2023 01:00 pm - 05:00 pm	Site visit - Rurrenabaque (BENI zone) Interview with project participants and local stakeholders (FECAR, CIPTA)	Project team, Project members and committee's leaders
28-11-2023 08:00 am - 05:00 pm	Site visit - Rurrenabaque (BENI zone) Interview with project participants and local stakeholders (FEPAY, CRTM)	Project team, Project members and committee's leaders
29-11-2023 08:00 am - 15:00 pm	Transfer from La Paz/Beni to Santa Cruz	
29-11-2023 16:00 am - 18:00 pm	Site visit - SANTA CRUZ Interview local stakeholders (ABT, Universidad Santa cruz)	Authority representative Local Experts
30-11-2023 08:00 am - 05:00 pm	Site visit - Chapare (Tropico CBB zone) Interview with project participants and local stakeholders (FCICH)	Project team, Project members and committee's leaders
01-11-2023 08:00 am - 15:00 pm	Site visit - Buena Vista (ICHILO / Santa Cruz zone) Interview with project participants and local stakeholders (FSCIPAY / TARARA / CSUTB)	Project team, Project members and committee's leaders
01-11-2023 15:00 pm - 18:00 pm	Open questions Results compiling/Presentation of re-verification result Closing meeting	Project manager and project team
02-11-2023 09:30 am	Departing flight	Verification team

*We request you to reserve half to one hour for lunch, and would appreciate if someone from your company can be present at lunch.

Assessment time for other standards

During this verification **40** hours will be allocated for assessing of elements for the standard of PLAN VIVO Standard - Project Requirements V4.0

In case the proposed agenda is not viable or if you request the replacement of particular verification team members we request you to notify us in time.

General

- * The concerned people should have all relevant documentation readily available.
- * For verification purposes the verification team needs to have access to all relevant documents with respect to the processes. In the Introduction meeting the right procedures will be established
- * We request you to have available (if possible) a private place for the verification team.
- * Within the presented time-table deviations may occur. We try to keep changes in the schedule within 1 hour.
- * Interviews will preferably take place on the working place itself.
- * In case the proposed agenda is not viable, we request you to notify us in time.

LIST of project Members to visit

Department	Municipality	Organization Farmers / Indigenous	Committee	# Farmers
Beni	Rurrenabaque	FECAR	12 de Junio	1
Beni	Rurrenabaque	CIPTA	Almendrillo	2
Beni	Rurrenabaque	CRTM	Tsimane	3
BEN	Rurrenabaque	FECAR	Las Tecas	1
BEN	San Borja	FEPAY	Ambiente Sano	3
La Paz	San Buenaventura	FESPAI	Gabu	2
La Paz	San Buenaventura	FESPAI	Madidi	1
La Paz	San Buenaventura	CIPTA	Mara	2
Cochabamba	Chimore	FCICH	Tropico	2
Santa Cruz	Buena Vista	CSUTB	Distrito 3 Amboro	3
Santa Cruz	Buena Vista	CSUTB	Villa Amboró	1
Santa Cruz	Buena Vista	CSUTB	Santa Fé Amboró Eduardo Abaroa	1
Santa Cruz	San Carlos		Tarara	1
Santa Cruz	Yapacani	FSCIPAY	No committee	4
Santa Cruz	Yapacani	FSCIPAY	Amboro Ichilo	1
Santa Cruz	Yapacani	FSCIPAY	Palo maría	1
Santa Cruz	Yapacani	FSCIPAY	Zona Sur	1
			Total	30