JCM Verification Report Form for REDD-plus

A. Summary of verification

A.1. General Information

Title of the project	Prey Lang Wildlife Sanctuary - Stung Treng REDD+ project
Reference number	KH005
Monitoring period	12th March 2018 to 31st December 2020
Date of completion of the monitoring report	24th March 2023
Third-party entity (TPE)	EPIC Sustainability Services Pvt. Ltd.
Project participant contracting the TPE	Mitsui & Co., Ltd. Japan (Mitsui)
Date of completion of this report	11th July 2023

A.2 Conclusion of verification and level of assurance

Overall verification opinion	☒ Positive ☐ Negative
☒ Unqualified opinion	Based on the process and procedure conducted, *EPIC Sustainability Services Pvt. Ltd.* (TPE's name) provides reasonable assurance that the emission reductions for *Prey Lang Wildlife Sanctuary - Stung Treng REDD+ project* (project name) ✓ Are free of material errors and are a fair representation of the GHG data and information, and ✓ Are prepared in line with the related JCM rules, procedure, guidelines, forms and other relevant documents
(If overall verification opinion is negative, please check below and state its reasons.) ☐ Qualified Opinion ☐ Adverse opinion ☐ Disclaimer	<State the reasons> Not Applicable

A.3. Overview of the verification results

Item	Verification requirements	No CAR or CL remaining
The project implementation with the eligibility criteria of the applied methodology	The TPE determines the conformity of the actual project and its operation with the eligibility criteria of the applied methodology.	☒
The project implementation against the registered PDD or any approved revised PDD	The TPE assesses the status of the actual project and its operation with the registered/validated PDD or any approved revised PDD.	☒
Calibration frequency and correction of measured values with related requirements	If monitoring Option C is selected, the TPE determines whether the measuring equipments have been properly calibrated in line with the monitoring plan and whether measured values are properly corrected, where necessary, to calculate emission reductions in line with the PDD and Monitoring Guidelines for REDD-plus.	☒
Data and calculation of GHG emission reductions	The TPE assesses the data and calculations of GHG emission reductions achieved by/resulting from the project by the application of the selected approved methodology.	☒
Post registration changes	The TPE determines whether there are post registration changes from the registered PDD and/or methodology which prevent the use of the applied methodology.	☒

Authorised signatory:	Mr. ☒ Ms. ☐
Last name: R. B.	First name: Venkataramanaiah
Title: Director	
Specimen signature [redacted]	Date: 11/07/2023

B. Verification team and other experts

	Name	Company	Function*	Scheme competence*	Technical competence*	On-site visit
Mr. ☒ Ms. ☐	Prabu Das A	EPIC Sustainability Services Pvt. Ltd.	Team Leader	☒	No	☐
Mr. ☒ Ms. ☐	Madhusudhana Reddy B	EPIC Sustainability Services Pvt. Ltd.	Team member	☒	Yes	☒
Mr. ☐ Ms. ☒	Chhit Kim E	External resource contracted by EPIC Sustainability Services Pvt. Ltd.	Translator	☐	No	☒
Mr. ☒ Ms. ☐	Vijayaraghavan. R	EPIC Sustainability Services Pvt. Ltd.	Internal Reviewer	☒	No	☐
Mr. ☒ Ms. ☐	Ravikumar R	EPIC Sustainability Services Pvt. Ltd.	Technical expert assisting Internal Reviewer	☒	Yes	☐

Please specify the following for each item.

* *Function: Indicate the role of the personnel in the validation activity such as team leader, team member, technical expert, or internal reviewer.*

* *Scheme competence: Check the boxes if the personnel have sufficient knowledge on the JCM.*

* *Technical competence: Indicate if the personnel have sufficient technical competence related to the project under validation.*

C. Means of verification, findings and conclusions based on reporting requirements

C.1. Compliance of the project implementation and operation with the eligibility criteria of the applied methodology

The TPE determined if the implemented project and its operation is in conformance with the eligibility criteria of the applied methodology KH_AM004 ver01.1 (Reducing deforestation and forest degradation through forest conservation in Cambodia) as per

para 101 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e, from 12th March 2018 to 31st December 2020.

<Means of verification>

TPE assessed the implemented project and its operation in line with the eligibility criteria of the applied methodology KH_AM004 ver01.1 as per para 102 of JCM_KH_GL_VV_REDD+_ver01.

<Findings>

Please state if CARs, CLs, or FARs are raised, and how they are resolved.

No findings were raised in this section.

<Conclusion based on reporting requirements>

Please state conclusion based on reporting requirements.

TPE verified the implemented project and its operation in conformity with the eligibility criteria of the applied methodology (KH_AM004 ver01.1 "Reducing deforestation and forest degradation through forest conservation in Cambodia") as per para 103 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

Criterion 1: The project is to reduce deforestation and forest degradation through project activities including forest management and community livelihood development.

The TPE confirmed that the project satisfies the criterion to reduce deforestation and forest degradation in the project area through effective law enforcement activities such as continuous equipping of and support to (including regular training) rangers to patrol, monitor ranger patrols through Spatial Monitoring and Reporting Tool (SMART), regular forest change monitoring to identify deforestation hotspots, protected area (PA) demarcation, zonation, and management plan development.

The project activity also includes improving the livelihoods of communities through participatory community land-use planning and management, supporting farmers to improve yield of rice and to certify rice as wildlife friendly and organic in the existing rice fields without expansion of the rice fields, enrol them in the IBIS Rice program.

The resin tapping is identified as an additional livelihood intervention through consultations and market assessments by PP.

Thus, criterion 1 is met.

Criterion 2: Cambodia's official forest reference (emission) level has been submitted to UNFCCC, completed technical assessment by UNFCCC, and is publicly available:

Cambodia's official forest reference level (National FRL) was submitted to UNFCCC in 2017 and the technical assessment by UNFCCC was completed in 2018. Both the National FRL and the report of the technical assessment can be accessed publicly on the UNFCCC's website at https://redd.unfccc.int/submissions.html?country=khm. The TPE has verified that the project has used the National FRL value by reviewing the registered Project Design Document (PDD) and Monitoring Report (MR) for this monitoring period and cross checking the value with the National FRL reported value confirmed that the same value is used. Thus, criterion 2 is met.

Criterion 3: Cambodia's official forest map for the project start year or less than or equal to two years old is available for the project participant.

The project activity implementation commenced on 12th March 2018 and the Cambodia's official forest map of 2018, was generated using Landsat images captured between November 2017 and April 2018 by Ministry of Environment, Cambodia. The project area specific maps are extracted from the official forest map, by CI, this process of extraction of map and its application was demonstrated by PP during the audit process. Through this. the TPE confirms that the project has used the official forest map for the project activity corresponding to the project start year, which meets the requirement of criterion 3.

Criterion 4: Project activities do not include activities which lead to GHG emissions within the project area and the project activity area, except for the use of fuel or fertilizer including N-fixing crops.

For the current monitoring period, the TPE through the review of submitted monitoring report and documents such as fuel consumption and it purchase receipts, on-stie visit, interview with operation personnel confirms that no other emissions other than defined in the registered PDD is applicable.

Thus, criterion 4 is met.

C.2. Assessment of the project implementation against the registered PDD or any approved revised PDD

The TPE assessed the implemented project and its operation with the registered PDD

as per para 104 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

<Means of verification>

The TPE assessed that physical features of the project as described in the registered PDD are in place and that the project participants have implemented and operated the project as per the registered PDD by means of an on-site visit, interviews, and document review as per para 105 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

Project description:

The project is located at Siem Bouk and Thala Barivat districts, Stung Treng Province. Kingdom of Cambodia. The size of the project area is 86,738 ha. The Prey Lang Wildlife Sanctuary (PLWS), herein after referred as PLWS portion within Stung Treng is mostly evergreen and semi- evergreen lowland tropical forest, with a few areas of deciduous dipterocarp forest. The project activity area comprises of the following communes a) Siem Bouk, b) Anlong Chrey c) Anlong Phe and d) Kang Cham.

The main causes of deforestation and forest degradation in the absence of project activity are given as follows; the main cause is the conversion of forest land to agricultural land, this happens because of the expansion of small-scale farming by the local communities, as well as the establishment of large-scale plantations and farms by outsiders. The illegal logging of valuable timber species, which are scattered throughout the forest and targeted by loggers. The collection of wood for firewood and for “charcoal production”, which affects the forests near the community areas.

The starting date of project operation is 12 March 2018, and the expected operational lifetime is 13 years. The project aims to reduce greenhouse gas emissions and promote sustainable development in Cambodia by implementing forest conservation and livelihood improvement activities. The local implementing partners are the Conservation International (CI), Stung Treng Provincial Department of Environment, Sansom Mlup Prey (SMP) local communities. The project is a collaborative effort among various stakeholders to protect the forest and enhance the well-being of the people in the Prey Lang Wildlife Sanctuary (PLWS) area in Stung Treng Province, Cambodia. The Mitsui providing financial support for implementing the project,

conducting activities related to the JCM registration and issuance of carbon credit for the project along with MoE and CI. Mitsui provided financial support for law enforcement support and livelihood support, in addition to funding carbon technical works. United States Agency for International Development (USAID) funding was specifically designated for community consultations during initial phase of the project development.
The project aims to improve the effectiveness and efficiency of the law enforcement activities in the PLWS area by enhancing the capacity and coordination of the Ministry of Environment (MoE) and the Provincial Department of Environment (PDoE). The project is managed by CI, an international NGO that has expertise and experience in forest conservation and livelihood development. CI aims to provide overall guidance and supervision to the project participants and partners, as well as to lead the technical activities related to the JCM registration and issuance of the project.

The project intends to help the local communities living in and around the PLWS area to shift from unsustainable and destructive economic activities, such as illegal logging and expanding agricultural lands to more sustainable and profitable ones. The project works with a local NGO, Sansom Mlup Prey, to provide training, technical assistance, and market linkages to the communities to improve their agricultural production, diversify their crops, and access high-value markets. The project also supports the communities to implement best practices for land use planning and zoning. The project is expected to have multiple benefits for the environment and society, such as reducing greenhouse gas emissions, conserving forest resources, improving livelihoods and income of local communities, and promoting sustainable development in Cambodia.

The project is registered as a JCM project with title “Prey Lang Wildlife Sanctuary - Stung Treng REDD+ project”, reference number KH005, as on 9th Jun 2023 as verified from JCM project view page https://www.jcm.go.jp/kh-jp/projects/92. The project participants (PPs) are Ministry of Environment, Cambodia (MoE) and Mitsui & Co., Ltd. (Mitsui) from Japan. Third-Party Entity (TPE) confirmed this by reviewing the registered PDD Ver04.0, the validation report and the JCM project website for this project.

<Findings>
Please state if CARs, CLs, or FARs are raised, and how they are resolved.
No findings are raised in this section.

<Conclusion based on reporting requirements>

Please state conclusion based on reporting requirements.

The TPE verified that the physical features of the project are in place and that the project participants have operated the project as per the registered PDD as per para 106 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

The Forest range sub stations under the project are located in the following villages a) Romdeng, b) Spong, c) Tuol Tbeng, d) Doung, e) Anglong Chrey and f) Siembok, and these stations widely cover the entire project zone. The TPE visited the following range stations a) Anlog Chrey, b) Doung and c) Siem Bouk as a sample to review the implemented activities. The physical infrastructures such as forest range sub-stations, water basin and borewells implemented as part of the project activity and vehicles/devices used for patrolling such as motor bikes (Honda Wave 100cc), boats, handheld Tractor, and Radio Communication (Motorola DR-2000), GARMEN GPSMAP 64S, Camera Nikon Coolpix W100 were physically verified. The TPE reviewed the above listed physical infrastructure & equipment's used in the project and cross verified the details with the audited financial statements and confirmed that these activities are implemented as part of the project activity.

The patrolling in the project area is conducted by rangers during the day as well as in night times. The frequency of patrol ranges from 5 to 17 per month, and this is dependent on season, reported incidents and the inputs received from local people. Spatial Monitoring and Reporting Tool (SMART) report captures the information such as Substation, Ranger name, Number of Patrols, Number of Days, Number of Nights, and Distance (km) covered during patrolling. Review of SMART system, monthly reports and interview with rangers confirms that the number of patrols were rational. The TPE has conducted interviews with Rangers and confirmed that the trainings were conducted on patrolling and equipment used for patrolling & monitoring such as motor bikes (Honda Wave 100cc), boats (used mostly in case road is inaccessible in rainy season), handheld tractor, communication devices (Motorola DR-2000), and establishment of monitoring systems to track forest changes. CI trained patrol team to use GPS (GARMEN GPSMAP 64S) and feeding the data into SMART system through smart phone. The rangers have demonstrated the usage of SMART system during the on-site visit. The fuel (motor gasoline) consumption was 3,577 kgs, 4,596 kgs and 5,255 kgs in the years 2018, 2019 and 2020. The TPE confirmed that patrols and regular forest change monitoring are being conducted by reviewing fuel receipts of patrol vehicles, SMART reports (monthly) & interview with Rangers. The TPE

physically verified the project equipment's used for patrolling & monitoring, and establishment of physical infrastructure (office space for Ranger/Sub-station, Water basin and borewell) under the project and also cross checked with the financial statements and purchase invoices maintained by the PP. Due to the project activity and the implemented actions for the current monitoring period, it is observed that the incidence of forest fires, illegal logging and conversion of forest land is on the declining trend. The TPE has verified the information captured in the SMART and confirms that the measures to improve law enforcement effectiveness is reasonably assured and that their implementation has reduced deforestation and forest degradation in the project area.

The Senior Spatial Analysis Coordinator from CI during field on-site visit has demonstrated the usage of Drone Mavic 2pro used for monitoring of deforestation spots in the project area. The TPE conducted the ground truthing exercise for 3 deforestation spots to confirm the digitized deforestation polygons are accurate. The protected area (PA) demarcation, zonation, and management plan development is in the process (for eg: demonstration for demarcation of protected area was done in few villages) and would be completed for the entire project area upon realisation of the carbon revenue.

The TPE confirmed that the project satisfies the criterion of Improving the livelihoods of communities in project activity area through the development of sustainable livelihoods. PP has supported farmers to improve the yield of rice and to certify the 'rice' as "wildlife friendly" and "organic" in the existing rice fields without expansion of the rice fields, and enrol them in the IBIS Rice program. IBIS Rice has received certification from the Wildlife Friendly Enterprise Network as well as "organic certification to EU and United States Department of Agriculture standards". The TPE confirmed the implementation IBIS Rice program through interviewing the 15 IBIS Rice producers during the on-site visit. Total of 111 IBIS Rice producers (from year 2019 to 2020 period) are part of the project activity and 45 more rice producers are added to this scheme in the year 2021 and 2022 combined.

The Sansom Mlup Prey (SMP) staff has conducted trainings regarding "package of practice" for rice production under IBIS certification scheme. The TPE confirmed that the SMP, a local partner of PPs, trains the rice producers regarding the rice varieties, seed pre-treatment, compost making, usage of organic manure and other cultural practices. The SMP staff check the rice produced and fix the price based on the quality of the rice. The payment to producers is done in a maximum of 10 days as confirmed by rice producers & SMP staff. The price of normal rice is $ 0.25/Kg in Stung Treng, but the price of IBIS rice is at a premium and was identified as $ 0.38/Kg, it was

confirmed through the review of invoice and through interviews with IBIS rice producers.

By reviewing the training material that PP has provided through local partners (CI & SMP). The PP has confirmed that the development of additional sustainable livelihoods within the stakeholder communities expected to be continually supported from the revenue from carbon credits, and as and when the additional funding becomes available. Additional livelihood interventions were identified through consultations with communities and additional field and market assessments by CI & SMP. CI conducted consultation and workshop for resin tappers for the marketability of resin produced, with the assistance from USAID Greening Prey Lang project. TPE confirmed that PP has conducted consultations for additional livelihood activities through interviewing 5 resin tappers during the on-site visit. In the absence of the project activity, these initiatives for empowerment of stakeholder communities like resin tappers could not have happened. TPE has observed that the suggestions boxes were installed in the prominent places of the villages (a total of 79 boxes in the total project area) for collection of feedback. The feedbacks from local stakeholders are collected regularly and are considered as inputs for the consultations and for further actions.

C.3. Compliance of calibration frequency and correction of measured values with related requirements

The TPE determined that the calibration frequency and correction of measured values with related requirements as per para 107 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

<Means of verification>

The TPE determined that the measuring equipment's have been properly calibrated in line with the monitoring plan as per para 108 and 109 of JCM_KH_GL_VV_REDD+_ver01.0.

If the measuring equipment's are:

(a) Properly calibrated in line with the monitoring plan, the TPE determines whether the measured values are properly corrected, where necessary, to calculate emission reductions in line with the PDD and Monitoring Guidelines for REDD-plus.

(b) Not properly calibrated in line with the monitoring plan, the TPE determines whether the result of a delayed calibration is allowed to be used to calculate emission reductions in line with the PDD and Monitoring Guidelines for REDD-plus. If the result of a delayed calibration is:

(i) Allowed to be used, the TPE determines whether the measured values are properly corrected, where necessary, based on the result of the delayed calibration in line with the PDD and Monitoring Guidelines for REDD-plus;
(ii) Not allowed to be used, the measured values are not used for that monitoring period.
110. Where using the result of a delayed calibration is allowed as described in paragraph 109(b)(i), if the results of the delayed calibration are not available or the calibration has not been conducted at the time of verification, the TPE requests, prior to finalizing verification, the project participants to conduct the required calibration.

111. In cases where the TPE determines that it is not possible for the project participants to conduct the calibration at a frequency specified by either the applied methodology and/or the registered monitoring plan due to reasons beyond the control of project participants, the TPE seeks guidance from the Joint Committee.

<Findings>
Please state if CARs, CLs, or FARs are raised, and how they are resolved.
No findings issued in this section.

<Conclusion based on reporting requirements>
Please state conclusion based on reporting requirements.
The TPE has applied para 112 of JCM_KH_GL_VV_REDD+_ver01.0. The calibration frequency and correction of measured values are applicable only for data source options C but not for Option A and Option B as presented in the MR sheet.
***Option A**: Based on public data which is measured by entities other than the project participants (Data used: publicly recognized data such as statistical data and specifications)*
***Option B:** Based on the amount of transaction which is measured directly using measuring equipment's (Data used: commercial evidence such as invoices)*
***Option C:** Based on the actual measurement using measuring equipment's (Data used: measured values)*
The applicable parameters of the project and the data types are as follows:

1. $CA_{pj\,i\,y}$ - Area converted from forest class i to non-forest in the project area in year y (Option A)
2. $CA_{d\,pj\,i\,y}$ - Area converted from forest class i to non-forest in the displacement belt in year y (Option A)
3. $FC_{f\,y}$ - Quantity of fuel type f consumed in year y (Option B)

4. Crop $_{cTy}$ - Harvested annual dry matter yield for N-fixing crop T per unit area, introduced for implementation of the project activities in cropland type c in the project area and the activity area in year y (Option A)
5. Area $_{cTy}$ - Total annual area harvested of N-fixing crop T, introduced for implementation of the project activities in cropland type c in the project area and the activity area in year y (Option C) : Area harvested N-fixing crop by interviewing farmers was recorded.
6. RAG T - Ratio of above-ground residues to harvested yield for N-fixing crop T (Option A)
7. RBG T - Ratio of below-ground residues to harvested yield for N-fixing crop T (Option A)
8. NAG T - N content of above-ground residues for N-fixing crop T (Option A)
9. NBG T [t N (t d.m.)-1] N content of below-ground residues for N-fixing crop T (Option A)
10. FracRenew T - Fraction of total area under N-fixing crop T that is renewed annually (Option C)

As per the registered monitoring plan, the number of ex-post parameters are 10, among them two parameters follow option C for their monitoring. They are a) 'Area $_{cTy}$' and b) 'FracRenew T', and these two parameters do not involve any monitoring equipment that require calibration. So, the TPE confirms that no calibration related information and corrections to the measures values is applicable for any of the monitored parameters for this monitoring period.

C.4. Assessment of data and calculation of GHG emission reductions

The TPE assessed the data and calculations of GHG emission reductions achieved by/resulting from the project by the application of the selected approved methodology: KH_AM004 ver01.1 as per para 113 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

<Means of verification>

As per para 114 of JCM_KH_GL_VV_REDD+_ver01.0.

The TPE determined whether:

(a) *The corresponding Monitoring Report Sheet of the applied methodology has been used;*

(b) A complete set of data for the specified monitoring period is available. If partial data are unavailable, the TPE either gives negative verification opinion for that time period during which the data are unavailable in the monitoring period or seeks guidance from

the Joint Committee;
(c) Information provided in the monitoring report has been checked with sources such as statistics, inventories, purchase records, surveys, records of measured value;
(d) Any assumptions used in emission calculations have been justified;
(e) Appropriate parameters including emission factors, default values, and other reference values have been correctly applied.

<Findings>
Please state if CARs, CLs, or FARs are raised, and how they are resolved.
CL 02
Description of CL
From the submitted MR/spreadsheet, among the available options (option A, B and C) permitted, it is not clear which option is chosen for monitoring of the following ex-post parameters i.e.,
a) $FC_{f\,y}$ in kg – (Direct method) Quantity of fuel type f consumed in year y.
b) $SEC_{j\,f}$ in kg km-1 or hour-1 - Average specific energy consumption of vehicle or equipment type j for fuel type f
c) $Crop_{c\,T\,y}$: t d.m. ha-1 : Harvested annual dry matter yield for N-fixing crop T per unit area, introduced for implementation of the project activities in cropland type c in the project area and the activity area in year y

Project participant response:
Options A/B/C were not appropriately selected in the previously submitted Monitoring Report. In addition, there were unfilled cells and ex-ante descriptions. Therefore, PP revised the MRS" input_Option1)" to respond to these issues.

Documentation provided by project participant:
JCM_KH_AM004_ver01.1_PreyLangST_2023Mar24.xlsx

TPE assessment:
The TPE reviewed the revised MR and listed the revised parameters as below:
a) $FC_{f\,y}$ in kg – (Direct method) Quantity of fuel type f consumed in year y.
b) $SEC_{j\,f}$ in kg km-1 or hour-1 - Average specific energy consumption of vehicle or equipment type j for fuel type f
c) $Crop_{c\,T\,y}$: t d.m. ha-1 : Harvested annual dry matter yield for N-fixing crop T per unit area, introduced for implementation of the project activities in cropland type c in the project area and the activity area in year y

d) $R_{AG\ T}$: t d.m. (t d.m.)$^{-1}$: Ratio of above-ground residues to harvested yield for N-fixing crop *T*
e) $R_{BG\ T}$: t d.m. (t d.m.)$^{-1}$: Ratio of below-ground residues to harvested yield for N-fixing crop *T*

TPE has verified that the submitted revised MR sheet correctly identifies the options and the indicated options are appropriate for the project activity.
CL 02 is closed.

CAR 01
Description of CAR
As per the Monitoring Structure and Procedure Sheet, the Data intends to be stored in at least two computers. The TPE identified that the data storage procedure is inconsistent with the requirement of the MR sheet. The sampled data was available at only in one computer with Conservation International (CI), Cambodia.
The fuel receipts of motor bikes used for patrolling related to project activity between 12th March 2018 to 31st August 2019 were not available to TPE for review at Provincial Department of Environment, Stung treng Province.

Project participant response:
The data which was only stored only in the computer of Senior Spatial Analysis Coordinator of CI Cambodia has been copied to that in PLWS Landscape Manager during the TPE's field visit as well as to that in Technical Director of CI Japan. All the fuel receipts between 12th March 2018 to 31st August 2019 have been copied and transferred to the PDoE for documentation. Online interviews by the TPE were successfully conducted on 23rd March 2023 for confirmation.

Documentation provided by project participant:
Picture_financial_documents.docx
Fuel receipts

TPE assessment:
The TPE has verified that the data is stored in the following computers namely a) Senior Spatial Analysis Coordinator of CI Cambodia, b) PLWS Landscape Manager, CI Cambodia and c) Technical Director of CI Japan, which is more than the required storage in two computers Through the online interview with PP, TPE confirms that the data storage mechanism followed is as per the registered monitoring plan for this

monitoring period.

CAR 01 is closed.

CAR 02

Description of CAR

The area maps given by Project participant were analysed and the attribute table data was compared with the data reported in the Monitoring Report (MR) and Project Design Document (PDD).

The TPE found the following inconsistencies:

•The area of polygon shapefile "Project_area_updated" is not matching with the area of project area mentioned the PDD(p-2) and MR.

•The area of different forest classes (Evergreen, semievergreen, Deciduous, Bamboo, Forest regrowth) at the project start mentioned in the "MPS (input_RL_Opt1), "MPS (input_PJ_Opt1)" and "_DeforArea" excel spreadsheets is not traceable to the maps given to TPE.

•The area of displacement belt and different forest class at the start of project mention in PDD (p-21), "MPS (input_RL_Opt1), "MPS (input_PJ_Opt1)" and "_DeforArea" excel spreadsheet of monitoring report is inconsistent with the area of "JCM_displacementbelt_fc2018" and "JCM_displacementbelt".

Project participant response:

The shapefiles previously submitted were unclear; therefore, the PP clipped the forest cover maps of 2018 and 2020 with the polygons of the project area and the displacement belt. As described in 4.1.1 of Annex 2 Ex post estimation and PDD p.15, the error area adjustments were performed to the forest cover maps of 2018 and 2020. The PP prepared Power point presentation(ppt) slides for explaining the progression of the calculation and how numbers can be traced. While reviewing the calculations, the PP also found errors in the forest areas and made corrections in the necessary files.

Documentation provided by project participant:

- MapAnalysis_steps.pptx
- JCM_KH_AM004_ver01.1_PreyLangST_2023Mar24.xlsx
- Annex2 Ex post estimation_2023Apr07_clean.docx
- 2020 PLWS Govt Forest Area Confusion Matrix_2023Mar15.xlsx
- Accuracy_assessment_v3.xlsx
- Revised shapefiles of "Project_area_updated", "_DeforArea", and

"JCM_displacementbelt.

TPE assessment:

The TPE verified the shapefiles of project area and the displacement belt, the error area adjustments and reviewed the confusion matrix used for accuracy assessment of maps.

The TPE reviewed the revised documents and maps submitted by PP. The conclusions are as follows:

•The area of polygon shapefile "Project_area_updated" is matching with the area of project area mentioned the PDD(p-2) and MR.

•The area of different forest classes (Evergreen, semievergreen, Deciduous, Bamboo, Forest regrowth) at the project start mentioned in the "MPS (input_RL_Opt1), "MPS (input_PJ_Opt1)" and "_DeforArea" excel spreadsheets is traceable to the maps given to TPE.

•The area of displacement belt and different forest class at the start of project mention in PDD (p-21), "MPS (input_RL_Opt1), "MPS (input_PJ_Opt1)" and "_DeforArea" excel spreadsheet of monitoring report is consistent with the area of "JCM_displacementbelt_fc2018" and "JCM_displacementbelt".

CAR 02 is closed.

<Conclusion based on reporting requirements>

Please state conclusion based on reporting requirements.

The TPE verified the data and calculations of GHG emission reductions achieved by the project by the application of the applied methodology: KH_AM004 ver01.1 as per para 115 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

a. The corresponding Monitoring Report Sheet of the applied methodology has been used;

The TPE has reviewed the submitted Monitoring Reporting Sheet (MRS) of the Prey Lang Wildlife Sanctuary - Stung Treng REDD+ project titled "JCM_KH_AM004_ver01.1_PreyLangST_2023Mar24" and verified with MRS spread sheet template titled "JCM_KH_AM004_ver01.1".

The tabs in MRS input spread sheet which are applicable for verification such as MRS(input_Option1), MRSA, MRS(input_RL_Opt1), MRS(input_PJ_Opt1), _DeforArea, MRS(calc_process_Option1), are verified with respective tabs in the MRS submitted by the Project Participant for the information and input values . And also

consistency with the tabs in Monitoring Plan Sheet(MPS) input sheet such as MPS(input_Option1), MPS(input_RL_Opt1), MPS(input_PJ_Opt1), MPS(calc_process_Option1), MSP and _ER. The TPE confirmed that the monitoring report sheet of the Joint Crediting Mechanism - Applied Methodology KH_AM004 "Reducing deforestation and forest degradation through forest conservation in Cambodia" is used for this monitoring period.

The TPE confirms that the monitoring report sheet of the applied meth KH_AM004, ver 1.1 is used for reporting of the emission reduction calculations for this MR period.

b. A complete set of data for the specified monitoring period is available.

The complete set of data for the monitoring period (12th March 2018 to 31st December 2020) is submitted by the Project participant. The TPE has confirmed the completeness of data by reviewing the submitted MRS, ver01.1.

c. Information provided in the monitoring report has been checked with sources such as statistics, inventories, purchase records, surveys, records of measured value;

The monitoring data related to project activity was recorded in MS word files, PDF files and spread sheets and physical files also. The TPE has verified the correctness of monitored data given in the MRS through tracing back to the source documents, references and 2006 IPCC Guidelines for National Greenhouse Gas Inventories - Volume 4: Agriculture, Forestry and Other Land Use. The acceptability of data source was verified as per JCM guidance documents and further emission reductions (ERp) in the MRS were correctly calculated and same has been confirmed during on-site visit. More details can be found in the below parameters table in the section (e) of C4.

d. Any assumptions used in emission calculations have been justified:

TPE confirmed that no assumption has been used in the calculations through the review of the MRS, hence no justification is required.

e. Appropriate parameters including emission factors, default values, and other reference values have been correctly applied.

Ex-post parameters:

Parameters	Monitored values	Method to check values in the monitoring report with sources
$CA_{pj\ i\ y}$ - Area converted from forest class *i* to non-	Forest class, *i* (ha) Evergreen forest – 0 ha Semi-evergreen forest –	The TPE confirms that there are no discrepancies of forest classes between the map of

forest in the project area in year *y*	509 ha Deciduous forest – 2103 ha Bamboo – 1014 ha Forest regrowth – 736 ha	project area and the Cambodia's official forest maps by reviewing the original forest map. The area of each forest class is verified by reviewing the confusion matrix of map area submitted by PP which is adjusted based on accuracy as established using best practice methods and formulas as described in Olofsson et al. (2014). The TPE confirms that the polygons of digitized deforested area are accurate by overlying GPS coordinates of deforested area which are collected by TPE during onsite visit to the deforested areas of project. Additionally, forest physiognomy (general appearance of a forest) was observed by TPE during the site visit to inference about forest classes.
$CA_{d\ pj\ i\ y}$ - Area converted from forest class *i* to non-forest in the displacement belt in year *y*	Forest class, *i* (ha) Evergreen forest – 1952 ha Semi-evergreen forest – 0 ha Deciduous forest – 1129 ha Bamboo – 184 ha Forest regrowth – 0 ha	The TPE confirms that there are no discrepancies of forest classes between the map of project area and the Cambodia's official forest maps by reviewing the original forest map. The area of each forest class is verified by reviewing the confusion matrix of map area

		submitted by PP which is adjusted based on accuracy as established using best practice methods and formulas as described in Olofsson et al. (2014). The TPE confirms that the polygons of digitized deforested area are accurate by overlying GPS coordinates of deforested area which are collected by TPE during onsite visit to the deforested areas of project. Additionally, forest physiognomy (general appearance of a forest) is observed by TPE while travelling in the displacement area to inference about forest classes present.
$FC_{f\ y}$ - Quantity of fuel type *f* consumed in year *y*	Motor Gasoline: Year 2018: 3,577 kg Year 2019: 4,596 kg Year 2020: 5,255 kg	The fuel consumption for the patrol vehicles used in the project activity such as motorbikes, boats and handheld tractors are presented in the monitoring spreadsheet. The input values in monitoring sheet are verified with the source documents such as 'fuel-total' maintained at the CI office and cross checked the values with fuel purchase receipts. The fuel consumption data for the entire MR period is verified and the TPE confirms that the value reported in the MR sheet is

		correct.
$Crop_{c\,T\,y}$ - Harvested annual dry matter yield for N-fixing crop *T* per unit area, introduced for implementation of the project activities in cropland type *c* in the project area and the activity area in year *y*	1.1568 t d.m. ha [1]	The TPE verified the data used for this parameter through cross checking with the data of the Bean dry yield of Cambodia in 2020 (FAOSTAT, data platform contains the largest statistical database on food and agriculture in the world).
$Area_{c\ T\ y}$ - Total annual area harvested of N-fixing crop *T*, introduced for implementation of the project activities in cropland type *c* in the project area and the activity area in year *y*	In rice paddy, 0 ha in the 1st and 2nd year, 0.4 ha in the 3rd year. In general (non-paddy), 0 ha in the 1st and 2nd year, 4 ha in the 3rd year.	The TPE reviewed the values recorded in "SMP_ProjectManagement Record_GreenManure" spread sheet. The values also verified through interviewing rice producers and SMP staff.
$R_{AG\ T}$ - Ratio of above-ground residues to harvested yield for N-fixing crop *T*	1.864 [t d.m. (t d.m.)$^{-1}$]	The TPE reviewed the "The Table 11.2 of Ch. 11, Vol, 4 of 2006 IPCC Guidelines" and confirms that the data used is correct by cross checking the used value.
$R_{BG\ T}$ - Ratio of below-ground residues to harvested yield for N-fixing crop *T*	0.544 [t d.m. (t d.m.)$^{-1}$]	The TPE reviewed the "The Table 11.2 of Ch. 11, Vol, 4 of 2006 IPCC Guidelines" and confirms that the data used is correct by cross checking the used value.
$N_{AG\,T}$ - N content of above-ground	0.008 [t N (t d.m.)$^{-1}$]	The TPE reviewed the "The Table 11.2 of Ch. 11, Vol, 4 of

residues for N-fixing crop *T*		2006 IPCC Guidelines" and confirms that the data used is correct by cross checking the used value.
$N_{BG\ T}$ [t N (t d.m.)$^{-1}$] N content of below-ground residues for N-fixing crop *T*	0.008 [t N (t d.m.)$^{-1}$]	The TPE reviewed the "The Table 11.2 of Ch. 11, Vol, 4 of 2006 IPCC Guidelines" and confirms that the data used is correct by cross checking the used value.
$Frac_{Renew\ T}$ - Fraction of total area under N-fixing crop *T* that is renewed annually	1 (dimensionless)	The TPE confirms that the values are recorded in the Project management record collected through interviews with local agriculture experts. This was also verified through interview with rice producers.

C.5. Post registration changes

The TPE determined that there are no post registration changes from the registered PDD and/or methodology which prevent the use of the applied methodology: KH_AM004 ver01.1 as per para 116 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

<Means of verification>

Based on document review, on-site assessment, and the interviews, the TPE assessed that the project complies with the registered PDD and applied methodology as per para 117 of JCM_KH_GL_VV_REDD+_ver01.0 for the verification period i.e., from 12th March 2018 to 31st December 2020.

<Findings>

Please state if CARs, CLs, or FARs are raised, and how they are resolved.

No issues are raised in this section.

<Conclusion based on reporting requirements>

Please state conclusion based on reporting requirements.

TPE confirmed that the project complies with the registered PDD and applied methodology as per para 119 & 120 of JCM_KH_GL_VV_REDD+_ver01.0 for the

verification period i.e., from 12th March 2018 to 31st December 2020 based on document review, on-site assessment, and the interviews.

D. Assessment of response to remaining issues

An assessment of response to the remaining issues including FARs from the validation and/or previous verification period, if appropriate

Clarifications Issued in 1st Verification:

CL 01

Description of CL

"The displacement belt is delineated based on information on the impact of project activities which are obtained from local experts and other sources" as per Section E. "Geographical Boundaries" of the applied methodology JCM_KH_AM004_ver01. 1.. Project Participant (PP) to explain the process of delineation in detail and submit the Map depicting project area (1st phase), proposed project area (2nd phase), displacement belt and other REDD plus projects adjacent.

Project participant response:

The displacement belt includes all of the Stung Treng portion of the PLWS that is not included within the project area. Through discussion with local experts (see List of the experts), this area was identified to be accessible by the communities in and around the project area and therefore was determined as the displacement belt. Forest area outside of the PLWS boundary is not under MoE jurisdiction (*) and most of this forest is subject to legal removal per management of the Forestry Administration, within Economic Land Concessions, or under private title.

Prior to the start of the project, the majority of forest area outside of PLWS and within Stung Treng Province has already been converted to agriculture. The remaining small forest fragments are under extreme pressure of conversion irrespective of project activities.

Forest area within PLWS but outside of Stung Treng intends to be included within a second phase of carbon development and therefore not suitable to be included within a displacement belt.

The PP prepared a map showing the boundaries of Phase I, Phase II and Economic Land Concessions. The provided document (Map_boundaries.docx) also includes an extract from the tri-party agreement between MoE, Mitsui and CI which defines Phase II area.

Documentation provided by project participant.

- Map_boundaries.docx
- List of experts
- (*) Forestry Law
- Sub-decree No. 74 on Establishment of Prey Lang Wildlife Sanctuary

TPE assessment:

The TPE reviewed the map depicting project area (1st phase), proposed project area (2nd phase), displacement belt (1st phase) and Economic Land Concessions. The PP explained the rationale behind the delineation of displacement belt for the 1st phase by keeping the 2nd phase project area into consideration, as some potential displacement area of 1st phase will be included as part of project area in 2nd phase. The PP confirms that there is no overlapping of project area with other REDDplus projects in the project zone. The TPE conducted an interview with Chief of Party for USAID Greening Prey Lang, Cambodia who is a local expert used by PP for the *displacement belt delineation and activities on the basis of information on the impact of project activities*. The Forestry Law and Sub-decree No. 74 on Establishment of Prey Lang Wildlife Sanctuary also reviewed for the conformance.

Based on the analysis the TPE confirms that the PP has rationally determined the *displacement belt is delineated based on information on the impact of project activities which are obtained from various sources such as local experts, host country regulations and observations by TPE*.

CL01 is closed.

CL 03

Description of CL:

The TPE found the evidence for the presence of forest fire in the project area & displacement belt, this may be the potential risk and the same was confirmed through interview with PDoE officers & Rangers.

The draft copy of safeguard activity progress report (SGPR) was available to the audit team. However, the PP to explain how adequately meet the Criterion (j) Address the risks of reversals of JCM_KH_GL_SG_REDD+_ver01.0.

Project participant response:

Forest fires are common in the dry deciduous forest in the country, particularly during the dry season due to land encroachment and hunting. The project will incorporate forest fire control in the SGPR reporting and a few measures will be taken to address

this issue including, forest fire control training for rangers, forest fire control equipment and community outreach on forest fire.

Documentation provided by project participant:

JCM_KH_F_SGPR_REDD+_ver01.0_March2023.docx

TPE assessment:

As per Sec 1.8.3 of the JCM_KH_PCP_REDD+_ver01.0 referring to REDD-plus safeguard activity progress report (SGPR), the assessment of the SGPR is not within the scope of TPE, but under the JCM Joint committee. As on conclusion of this verification report, the SGPR is approved by JCM – JC as per e-mail dated 6th July 2023 and addressed to PP by the secretariat of the Joint Committee for the JCM between Cambodia and Japan.

For the current MR period, the TPE reviewed the activities initiated by the PP for the forest fire control and mitigation measures – through the interview of PDoE officers and forest rangers, it is evident that the rangers are aware of the safeguard measures to implement in case of forest fires, and the fire incidences were recorded in the SMART reports which was also reviewed for confirmation of implementation of risk mitigation plan related to forest fires.

CL03 is closed.

FARs (Forward Action Requests) from the Validation:

FAR01 & FAR02 were raised by validating TPE and was closed based on information from JCM secretariat at the validation stage itself, hence it is not required to be assessed during verification.

FAR01: *The project participant provided email correspondence with JCM substantiating that the methodology deviation initially identified is not needed. As such, no FAR is being issued by the Validating TPE.*

FAR02: *The project participant provided email correspondence with JCM substantiating that the methodology deviation initially identified is not needed. As such, no FAR is being issued by the Validating TPE*.

FAR03

Description of FAR

Interviews conducted during the site visit suggested that illegal deforestation is still occurring on a large scale in the project area. The project participants appear to be making progress in training and equipping rangers with the skills and equipment needed to effectively combat illegal deforestation. While the interviews with rangers

suggested that they are largely grateful for the training and equipment, there seems to be some areas that can be improved upon to help combat illegal deforestation in the project area. As such, the TPE is issuing a FAR, requesting the project participants continue providing training and equipment to rangers and to provide a documented list of these trainings and provided equipment during the first verification.

Project participant response:

List of trainings and equipment were provided to the TPE during the 1st verification. The TPE confirmed through interviews that the PP has provided training to rangers and physically the equipment's were verified. PP has stated that they will continue providing training and equipment to rangers, and the PP will present a documented list of these trainings and provided equipment to a TPE during the next verification.

Documentation provided by project participant:

Inventory Last update February 28-2022.xlsx
Ranger Training Record PLWS ST 2018-2020.xlsx

TPE assessment:

During the first verification period, trainings and equipment's were provided to rangers. After conducting interviews and reviewing the training records, the TPE confirmed the number of trainings provided; . The list of equipment's such as GPS, smart phone, Radio Communication – Motorola and bike, handheld tractor, motor bikes were physically verified and also through interview with site personnel. The rangers demonstrated the application of GPS and feeding of data into SMART system. PP has stated that they will continue providing training and equipment to rangers, and the PP will present a documented list of these trainings and equipment provided for the subsequent verifications.

The **FAR03 is closed for this verification** and kept open for next verification.

FAR04

Description of FAR

Interviews with community members of the three villages visited during the on-site visit suggest that many community members are aware of the project. However, it appears that multiple community members are unaware of the project, do not fully understand the project, or would like additional training/information on REDD+. While the TPE believes the local stakeholder consultation conducted by the project participant is adequate in addressing the guidelines of the JCM program, the TPE is issuing a FAR

requesting that the project participant conduct additional outreach/training on the project and REDD+. *The TPE is requesting that these additional outreach/training initiatives be documented during the first verification.*

Project participant response:
List of outreach/training initiative was provided to the TPE during the first verification. The TPE confirmed through interviews that the PP has provided training and has organized outreach initiative. The PP stated that the project will continue providing outreach and training to community members, and the PP will present a documented list of these outreach and training to a TPE during the next verification.

Documentation provided by project participant:
Training to local community.xlsx
Report on Public Input Period for JCM REDD+ in Prey Lang.pdf

TPE assessment:
During the first verification, the list of outreach and training initiatives was provided to the TPE. After conducting interviews, the TPE confirmed the number of trainings provided and organized outreach initiatives to the local communities. The training records were reviewed. The community people (Anlag cherry) expressed interest to join rangers in protection and report irregularities activities. The PP stated that the project will continue providing outreach and training to community members, and the PP will present a documented list of these outreach and training to a TPE during the next verification.
The **FAR04 is closed for this verification** and kept open for next verification.

FAR05
Description of FAR
The TPE had initially issued a CAR regarding the necessity to implement additional livelihood interventions that will be beneficial and available to all community members. Clarification from the project participant determined that additional livelihood interventions are being planned but are dependent on carbon finance associated with the verification of the project. As such the TPE is issuing a FAR requesting that the project participant provide evidence of consultations/assessments/plans for future livelihood activities at the first verification.

Project participant response:

The TPE confirmed through interviews that the PP has conducted several assessments for planning future livelihood activities. A stakeholder engagement strategy was developed based on stakeholder mapping, and livelihoods and value chains analysis were conducted in an area including the project area. The project also carried out livelihood assessment specifically for the project area. Supporting documents were provided to the TPE during the first verification.

Documentation provided by project participant:
USAID GPL Stakeholder Engagement Strategy.pdf
USAID GPL Sustainable Investment Plan FINAL.pdf
PLEL_Assessement_Report_Sept_ENG_Final Clean.pdf
Final Report SMP with CI 15.03.19.docx

TPE assessment:
The PP has conducted assessments for planning future livelihood activities. A stakeholder engagement strategy was developed based on stakeholder mapping, and livelihoods and value chains analysis were conducted in the project area. It was confirmed through review of documents referenced and interview with PP.
During interview with resin tappers, it was confirmed that the consultations are made in the project area. During the interactions with village communities, the people expressed their opinion that the Rattan, Honey, Mushrooms, Insects, Wildlife tourism is believed to be huge potential for creating an alternate livelihood. Supporting documents were provided to the TPE during the first verification.
The PP stated that the project will continue conducting consultations/ assessments/ plans for future livelihood activities, and the PP will present supporting documents for subsequent verifications.
The **FAR05 is closed for this verification** and kept open for next verification.

E. Verified amount of emission reductions achieved

Year	Verified Project Reference Level (tCO_2e)	Verified Project Net Emissions (tCO_2e)	Verified Emission Reductions (tCO_2e)	Verified Emission Reductions to be Credited (tCO_2e)
2013	-	-	-	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	670,101	322,579	347,522	278,017
2019	808,618	403,632	404,985	323,988
2020	784,038	410,581	373,456	298,765
2021	-	-	-	-
2022	-	-	-	-
2023	-	-	-	-
2024	-	-	-	-
2025	-	-	-	-
2026	-	-	-	-
2027	-	-	-	-
2028	-	-	-	-
2029	-	-	-	-
2030	-	-	-	-
Total (tCO_2e)				900,770

F. List of interviewees and documents received

F.1. List of interviewees

Date of Interview: 27th February, 2023 - MoE, Mitsui & CI

Name of person	**Designation / Affiliation/ Company**
1. Jackson Frechette	Senior Director, Nature Positive Science, CI, Cambodia
2. Yoeun Sophea	Representative from Mitsui Cambodia
3. Seng Bunra	Governance and Conservation Director, CI, Cambodia
4. Ouk cykhin	Landscape Manager, CI, Cambodia
5. Yeang Donal	Nature Climate Solutions (NCS) and Safeguards Senior Technical Manager, CI, Cambodia

6. Nathan Conaboy Senior Landscape Manager, Conservational International (CI) (Cambodia)
7. Ung Vises Senior Spatial Analysis Coordinator, CI, Cambodia
8. Math kreya Sansom Mlup Prey (SMP), Cambodia, Local NGO
9. Uy Kamal Deputy General Director of Environmental Knowledge and, Ministry of Environment (MoE), Cambodia
10. Hak Mao Director of Department of Climate Change/ General Directorate of Policy and Strategy, MoE, Cambodia
11. Khlok vichetratha MoE, Cambodia
12. Kong Kim Sreng Southern Tonle Sap Terrestrial Protected Areas Conservation, GDPA, MoE , Cambodia
13. Sor Pov MoE , Cambodia
14. Pich Sokhim DCC/MoE , Cambodia
15. Heang Phallin DCC/MoE , Cambodia
16. Kim China CCCA, MoE , Cambodia
17. Cheat Meardey DCC/MoE , Cambodia

Date of Interview: 28th February, 2023 - Mitsui & CI

Name of person	**Designation / Affiliation/ Company**
1. Ung Vises	Senior Spatial Analysis Coordinator, CI, Cambodia
2. Seng Bunra	Governance and Conservation Director, CI, Cambodia
3. Nathan Conaboy	Senior Landscape Manager, CI, Cambodia
4. Ouk cykhin	Landscape Manager, CI, Cambodia
5. Yoeun Sophea	Representative from Mitsui Cambodia
6. Yeang Donal	Safeguards Senior Technical Manager, CI, Cambodia
7. Seth Sayon	Grant and contract coord, CI, Cambodia

Date of Interview: 1st March 2023 - Beneficiaries of the Project

Name of person	**Designation / Affiliation/ Company**
1. Koemly	Head of community, Siem Bouk Village
2. Doung Vannara	Community Forest (CF) member, Siem Bouk Village
3. Rous Rany	CF member, Siem Bouk Village
4. Srey Ben	CF member, Siem Bouk Village
5. Ky Kosal	CF accountant, Siem Bouk Village
6. Toch Vichet	Ranger, Siem Bouk Sub station
7. Kry Cythen	Ranger, Siem Bouk Sub station
8. Pres sokak	Ranger, Siem Bouk Sub station

9. Yung Sok Nara	Ranger, Siem Bouk Sub station
10. Vut Kit	Ranger, Siem Bouk Sub station
11. Heav Cheng	Ranger, Siem Bouk Sub station
12. Hou Pengly	Ranger, Siem Bouk Sub station

Date of Interview: 2nd March 2023 - Beneficiaries of the project

Name of person	**Designation / Affiliation/ Company**
1. Sin Mut	IBIS Rice Farmer, Kang Cham Village
2. Seung Tun	IBIS Rice Farmer & Key person, Kang Cham Village
3. Koung Hach	IBIS Rice Farmer, Kang Cham Village
4. Prum Somern	IBIS Rice Farmer, Kang Cham Village
5. Tith Len	Resin Taper, Kes Village
6. Tey Trung	Resin Taper, Kes Village
7. Mao Linlorly	IBIS Rice Farmer, Kes Village
8. Hib Him	IBIS Rice Farmer, Kes Village
9. So Linna	Resin Taper, Kes Village
10. Thea Sreyroth	IBIS Rice Farmer & Key person, Kes Village
11. Koen Leang	IBIS Rice Farmer & Key person, Dong Village
12. Arn Pheap	IBIS Rice Farmer, Dong Village
13. Team Khet	IBIS Rice Farmer, Dong Village
14. Koen Pen	IBIS Rice Farmer & Resin Taper, Dong Village
15. Sean Koen	IBIS Rice Farmer & Resin Taper, Dong Village
16. Jen Tong	IBIS Rice Farmer, Dong Village
17. Kon Nan	IBIS Rice Farmer, Dong Village
18. Vat Art	IBIS Rice Farmer, Dong Village
19. Hiv Cheng	Ranger, Dong Sub station
20. Lean Vichet	Ranger, Dong Sub station

Date of Interview: 3rd March, 2023 - PDoE & Beneficiaries of the project

Name of person	**Designation / Affiliation/ Company**
1. Mlisreng Chea heng	Director of PDoE, Stung Treng, Cambodia
2. Lay Laro	Park director, PDoE, Stung Treng, Cambodia
3. Eng Kanhara	Record keeping, PDoE, Stung Treng, Cambodia
4. Pich Putra	Smart data manager, PDoE, Stung Treng, Cambodia
5. Som Sokhen	Community Member, Anlog Cherry Village
6. Srey Vy	Community Member, Anlog Cherry Village
7. Thet Sarath	Community Member, Anlog Cherry Village

8. Sea Sean	Community Member, Anlog Cherry Village
9. Sun Kheoub	Community Member, Anlog Cherry Village
10. Sok Srey	Community Member, Paav Village
11. Bai Sorn	Community Member, Paav Village
12. Kien Ken San	Ranger, Anlog Cherry Sub station
13. Heng Rith	Ranger, Anlog Cherry Sub station

Date of Interview: 20th March 2023 Remote call (MS teams) – Carbon calculations

1. Aya Uraguchi	Technical Director of CI Japan
2. Akiko Kitazawa	Senior Manager, Carbon credits, Mitsui Tokyo, Japan

3. Date of Interview: 5th April 2023 Remote call (MS teams) - Local expert:

Name of person	**Designation / Affiliation/ Company**
1. Matthew Edwardsen	Chief of Party for USAID Greening Prey Lang, Cambodia

F.2. List of documents reviewed:

Project documents reviewed:

1. (1) JCM_KH_F_PDD_REDD+_ver02.0_PreyLangST_2022Aug_rev
2. (1)JCM_KH_F_PDD_REDD+_ver03.0_PreyLangST_2022Dec_sharedwtEPIC_20221201
3. (3.1) PDD_annex1_ex-ante_ver02.0_PreyLangST_2022Aug
4. 21000.00 JCM PLWS-Stung Treng REDD+ Round 1 Findings_Responses_2022Aug
5. 21000.00 Prey Lang_KH005_JCM_KH_F_Val_Rep_REDD+_ver01.0_Draft
6. Annex1 Activities and documents list
7. JCM_KH_AM004_ver01.1_PreyLangST_2023Jan
8. JCM_KH_AM004_ver01.1_r_PreyLangST_2022Nov_MR
9. 21000.00 JCM PLWS-Stung Treng REDD+ Round 3 findings_2023Jan
10. Annex2 Ex post estimation
11. JCM_KH_AM004_ver01.1_PreyLangST_2023Jan
12. PDD Ver04.0 - KH005
13. Period5Budget_as supporting doc for verification
14. Supporting Document - KH005 (2023.2.20)
15. Validation Report - KH005 (2023.3.20)
16. Inventory Last update February 28-2022.xlsx
17. Ranger Training Record PLWS ST 2018-2020.xlsx
18. Prey_Lang_Wildlife_Sanctuary_Report_September2018.doc
19. Prey_Lang_Wildlife_Sanctuary_Report_Oct-2018.doc

20. Prey_Lang_Wildlife_Sanctuary_Report_Nov-2018.docx
21. PLWS_December_2018_LE_Report.doc
22. Prey_Lang_Wildlife_Sanctuary_Report_Jan 2019.doc
23. PreyLang_WS_Feb15-Mar15_2019.pdf
24. Prey_Lang_Wildlife_Sanctuary_Report_01-31.03.2019.doc
25. Prey_Lang_Wildlife_Sanctuary_Report_04.2019rev.doc
26. Prey_Lang_Wildlife_Sanctuary_Report_May2019.doc
27. PLWS_June2019.doc.pdf
28. PLWS_July2019.pdf
29. PLWS_LE_August 2019.pdf
30. PLWS_LE_Report_Sept2019.pdf
31. PLWS_LE_Oct2019.pdf
32. PLWS_LE_Nov2019.docx
33. Prey_Lang_Wildlife_Sanctuary_Report_12.2019.pdf
34. PLWS_LE_January2020.docx
35. PLWS_LE_Feb2020.pdf
36. Smart_Report_March_to_August_2020.docx
37. PLWS_LE_April2020_submit.docx
38. PLWS_LE_May2020_submit.docx
39. PLWS_LE_June2020_report.pdf
40. PLWS_LE_07-2020.pdf
41. PLWS_August_2020.pdf
42. PLWS_September_2020.pdf
43. PLWS_LE_Report_Oct2020.pdf
44. PLWS_LE_Report_Nov2020.docx
45. camfrl_may_22_2017.pdf
46. Concept note_Disseminate_PA zoning_boundary pole marking_Data collection_05-11_10_2020_STR.docx
47. Concept note_Disseminate_PA zoning_boundary pole marking_Data collection_10-13_11_2020_STR.docx
48. Disseminate_PA zoning_boundary pole marking_Data collection_22-24_09_2020_STR.docx
49. Attendant List_Doung Village.pdf
50. Attendant List_Kaes Village.pdf
51. Attendence list_06_Oct_20_Anlong Sa Am.pdf
52. Attendence list_07_Oct_20_Ph-av.pdf
53. Attendence list_09_Oct_20_Toal.pdf

54. Zoning dissemination_Anlong Chrey village_22_09_20.pdf
55. Zoning dissemination_Sralao village_24_09_20.pdf
56. Zoning dissemination_Vieldenh village_23_09_20.pdf
57. JCM-Phase I_target villages.zip
58. Mitsui_Progress report_2018May-Aug-CI.pdf
59. Mitsui_Progress report_2018Sep-2019Feb-CI.pdf
60. Mitsui_Progress report_2019March-2019Aug-CI.pdf
61. Mitsui_Progress report_Sep 2019_Feb_2020-CI_submit.pdf
62. Mitsui_Progress report_March_Aug_2020-submit.pdf
63. Mitsui_Grant Progress report_Sep-Feb_2021_clean.pdf
64. SMP - implementation report Jan - Dec 2020 (28.01).pdf
65. SMP - implementation report Jun - Dec 2019rt.pdf
66. SMP_ProjectManagementRecord_GreenManure.xlsx
67. Final Report SMP with CI 15.03.19.docx
68. PLWS JCM_airtable.xlsx
69. Training to local community.xlsx
70. USAID GPL Stakeholder Engagement Strategy.pdf
71. USAID GPL Sustainable Investment Plan FINAL.pdf
72. PLEL_Assessement_Report_Sept_ENG_Final Clean.pdf
73. Report on Public Input Period for JCM REDD+ in Prey Lang.pdf
74. 2020 PLWS Govt Forest Area Confusion Matrix.xlsx
75. FC_2018.zip
76. FC_2020.zip
77. JCM_Project_area_updated.zip
78. JCM_displacement_belt_Oct19_2022.zip
79. Fuel purchase receipts – “Fuel April 2018 to Fuel Dec 2020”
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81. PreyLangREDD_report_Sept18_Feb19.docx
82. PreyLangREDD_report_March_Aug 19_Oct 8 2019 JF.docx
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101. 4th Financial Report-Law Enforcement V2
102. Bank Payment Order
103. JCM_KH_F_SGPR_REDD+_ver01.0_Feb2023
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107. FC_2018_Prey_Lang_Project_Area shape files
108. JCM_displacementbelt_fc2018 shape files
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110. Annex2 Ex post estimation_Preliminary review by EPIC
111. JCM_KH_AM004_ver01.1_r_PreyLangST_2022Nov_MR_Preliminary review by EPIC
112. JCM Ver_Cambodia_Mitsui_Signed Agreement(1)
113. Prey Lang Wildlife Sanctuary - Stung Treng REDD+ project (KH005)_Audit Plan_22 Feb 2023
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116. Map_boundaries
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118. MapAnalysis_steps
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120. jcm_fc2020_project_boundary shape file
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122. JCM_displacementbelt_fc2018 shape file
123. FC_2018_Prey_Lang_Project_Area shape files
124. Annex2 Ex post estimation_2023Mar15
125. Accuracy_assessment_v3
126. 2020 PLWS Govt Forest Area Confusion Matrix_2023Mar15
127. 1.VMN Inspection skills
128. 2.VMN Inspectors qualification,roles and rule of inspector
129. 3.Ibis Rice Farm Diary
130. 4.Ibis Rice Cleaning Check List KH
131. 5.VMN inspector-questionnaire
132. 6.VMN-ICS Exam Practices
133. 7.PL-VMN Inspector Attendant List 23-25 June 22
134. 8.ការបង្កើនជីវជាតិដី_Soil Improvement.pptx
135. Annex2 Ex post estimation_2023Mar24
136. ForestryLawCambodia
137. JCM_KH_AM004_ver01.1_PreyLangST_2023Mar24
138. List of local experts
139. Preliminary findings_JCM_Prey Lang Wildlife Sanctuary - Stung Treng REDD+ project_Mar28
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149. JCM_KH_RoP_JC_ver02.0
150. JCM_KH_GL_PDD_MR_REDD+_ver01.0
151. JCM_KH_GL_SG_REDD+_ver01.0
152. JCM_KH_PCP_REDD+_ver01.0
153. JCM_KH_GL_VV_REDD+_ver01.0

Annex Certificates or curricula vitae of TPE's verification team members, technical experts and internal technical reviewers

Please attach certificates or curricula vitae of TPE's validation team members, technical experts and internal technical reviewers.

Mr. A Prabu Das, holds a Master of Technology degree in Energy Conservation and Management and Bachelor of Technology Degree in Petro-chemical Technology. He is a certified Energy Auditor by Bureau of Energy Efficiency, Government of India. He has total 16 years of work experience in Design of biomass Power plants, preparing Techno Economic Feasibility Reports (TEFR), carrying out energy audits, of which last 12 years have been in CDM/GS/VCS consultancy and validation/verification services. He has participated in the validation / verification of various CDM/VCS/GS/GHG and sustainability projects globally. He has undergone extensive training on CDM validation and verification and is a qualified lead auditor for Sectoral Scope 1, 3 and 7 in accordance with procedures of EPIC sustainability services Pvt. Ltd. Further, he has been thoroughly trained in Social Carbon's latest Standard and qualified to perform social carbon validation and verification. He is also an ISO 26000 lead auditor certified by Professional Evaluation and Certification Board (PECB). He is a Certified Sustainability Assurance Professional from Accountability, UK. Among other qualifications, he is recognised by Gold Standard Foundation to perform fast track audits.

Mr. Madhusudhana Reddy B, holds a Master's degree in Forestry (Specialization: Forest Management) and a Post Graduate Diploma in Environment and Sustainable development. He has successfully completed FSC Forest Management Lead Auditor training, ISO 19011 Lead Auditor training and FSC Chain of Custody Lead Auditor training. He is certified in Basic Remote Sensing Geographical information system offered by IIRS. He has experience in the field of forestry. He has participated in ARR and REDD+ projects. He is qualified as an auditor as per EPIC procedures with respect to various global GHG schemes, standards, and protocols.

Ms. Chhit KimE, is a NUM Faculty of Foreign Languages and Graduate at Hun Sen Bun Rany Wat Phnom High School. She is based in Cambodia.

Mr. R. Vijayaraghavan, holds a B. E in Mechanical Engineering, M. Tech in Energy Conservation and Management and MBA in Technology Management. He is certified as Energy Auditor by Bureau of Energy Efficiency (BEE), Government of India. He has 18

years of working experience in energy sector including validation / verification of CDM, VCS and GS projects. He has undergone extensive training on CDM validation and verification and has been qualified as Lead Auditor for sector 1 and sector 13.

Mr. Ravikumar R holds a master's degree in forestry. He is handling ARR and REDD+ projects. He has work experience in forestry research projects. He is certified in Remote Sensing Geographical information system and Global Navigation Satellite System, Remote sensing and Digital Image Analysis offered by IIRS and Fundamentals on REDD+ e- academy offered by UNITAR. He is qualified as an auditor as per EPIC accreditation procedures with respect to various global GHG schemes, standards, and protocols.

Photo gallery of First Verification (KH005)

<table>
<tr><td>  </td><td>  </td></tr>
<tr><td>Opening meeting at CI office Cambodia</td><td>Meeting officials at MoE, Cambodia</td></tr>
<tr><td>  </td><td>  </td></tr>
<tr><td>Meeting at PDoE, Stung Treng</td><td>Smart data centre at PDoE, Stung Treng</td></tr>
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<tr><td>  </td><td>  </td></tr>
<tr><td colspan="2">Equipment’s and patrolling vehicles</td></tr>
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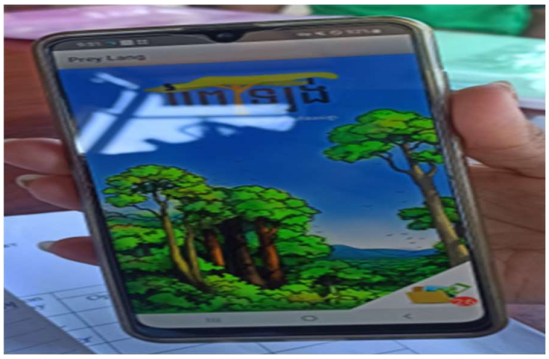
Interview with Rangers at Siem Bouk Sub station

Interview with Rangers, Dong Sub station

Interview with Rangers at Anlog Cherry Sub station

	
Interview with Communities, Siem Bouk Village	Interview with IBIS Rice Farmer & Resin Taper, Kes Village
	
Interview with IBIS Rice Farmer at Kang Cham Village	Interview with community at Anlog Cherry Village
	
Interview with IBIS Rice Farmer & Resin Taper, Dong Village	IBIS Rice

	
SMART App. used by rangers	Suggestion box installed at villages
	
Sign boards at field	Fire affected site visited during field visit
	
Visit to deforestation spot in the project area	On 28th January 2020 Rangers at Siembok Station stopped the spreading of forest fire Source: SMART REPORT 2020-01-01 to 2020-01-31