



**Architecture for REDD+ Transactions (ART) Program
The REDD+ Environmental Excellence Standard (TREES)**

**Verification Report
Calendar Year 1 (2021) for the Second 5-year Crediting Period**

ART Program Name:	Guyana
ART Program ID:	ART102
Standard/Version No.	The REDD+ Environmental Excellence Standard (TREES), Version 2.0, August 2021
Reporting Period:	Calendar Year 1: 2021 (01 January 2021 to 31 December 2021)
Crediting Period:	Second 5-year Crediting Period: 2021-2025 (01 January 2021 to 31 December 2025)
Aster Global Project Number:	22005.51
Report Date:	28 December 2023

Participant:	Validation/Verification Body:
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1 Executive Summary

Aster Global Environmental Solutions, Inc., (Aster Global) prepared this verification report in accordance with the outlined requirements of the Architecture for REDD+ Transactions (ART), specifically for The REDD+ Environmental Excellence Standard (TREES), version 2.0, August 2021. Aster Global presents verification findings for the ART/TREES Programme of the Guyana Forestry Commission (hereafter, referred to as “Program” or “program”) TREES Monitoring Report prepared by Guyana Forestry Commission (hereafter referred to as “Participant”). The Program verification was conducted as part of ART’s requirements for the quantification, monitoring, and reporting of GHG emissions; demonstration of implementation of the Cancún Safeguards; and verification, registration, and issuance of TREES credits.

By ART definition, the Guyana Program is considered a REDD+ activity at the national scale, and the Participant is a national government, with Guyana considered a High Forest, Low Deforestation (HFLD) country. The accounting area is identified as 100 percent of the national forest within Guyana, with the national forest identified as comprising 18,000,980 hectares. Guyana’s National REDD+ Implementation Plan is described as a part of Guyana’s broader national Low Carbon Development Strategy (LCDS). The Program describes REDD+ as focused on the area of forests, natural resources and community development. REDD+ activities such as EU Forest Law Enforcement Governance and Trade (FLEGT) processes, sustainable forest management (SFM) and reduced impact logging (RIL) are identified as key elements, with additional activities identified as including advancing the promotion of value-added initiatives with the forest sector, strengthening support for indigenous communities, and continued support to Guyana’s National Protected Area System. Within the context of REDD+ performance indicators, the Monitoring, Reporting and Verification System (MRVS) and reporting on deforestation and forest degradation are identified as the main area of work.

The verification objective is the assessment of the ERR statement and Program implementation for a specific reporting period, in this case for the first monitoring and reporting period (01/01/2021 – 12/31/2021) of the Program’s second crediting period (01/01/2021 – 12/31/2025), using a systematic, independent, and documented process. This includes an assessment of the degree to which the Program conforms with TREES and has correctly quantified net GHG reductions through AFOLU activities, specifically Reduced Emissions from Deforestation and Degradation (REDD), and demonstrated conformance with the Environmental, Social and Governance Safeguard requirements. The VVB confirmed the Program did not include GHG emission removals, such that removals were not further considered by the Verification.

Aster Global confirms all verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report’s adherence to TREES and validated Registration Document, as documented in this report, are complete. Aster Global applied a positive opinion without any qualifications or limiting conditions that the Program meets the requirements of ART.

The GHG assertion provided by the Participant and verified by Aster Global, the VVB, is the Program has resulted in the net GHG ERs of 7,144,362 tCO₂ equivalents during the reporting period (01 January 2021 – 31 December 2021).

2 Introduction

This verification report is prepared in accordance with the outlined requirements of ART's The REDD+ Environmental Excellence Standard (TREES), version 2.0, August 2021. The verification process closely followed the guidance provided by TREES; TREES Validation and Verification Standard v2.0, December 2021; ISO 14064-3; ISO 14065; and the Aster Global Management System and Management System Manual. As defined by ISO 14064-3 (E), Aster Global presents verification findings for the Program's Monitoring Report prepared by the Participant for calendar year 1 (2021) of the Program's second crediting period (2021-2025). A separate validation report was prepared by the VVB covering the validation for the Participant's TREES Registration Document for the Program's second crediting period (2021-2025). The Program verification was conducted as part of ART's requirements for jurisdictional-level GHG offset programs (REDD+). Please note a list of acronyms and abbreviations used in this report is provided in Appendix A.

Aster Global is accredited by the American National Standards Institute under ISO 14065:2013 for greenhouse gas verification bodies, including ISO 14064-3:2006, ISO 14065:2013, and verification of assertions at the project level for Land Use and Forestry (Group 3). Aster Global is approved to verify for ART based on American National Standards Institute (ANSI) National Accreditation Board (ANAB) accreditation received following witness completion and approval in 2022.

The Program includes carbon sequestered through emission reductions on the entirety of the National Forest (18,000,980 hectares). The Program asserts the deterministic HFLD crediting level for crediting period 2016-2020 is 21,037,534 t CO₂e/yr. The Program asserts net GHG emissions reductions of 7,144,362 tCO₂e for the reporting period (01 January 2021 – 31 December 2021).

2.1 Verification Team – Roles and Competencies

Name	Years' Experience	Area of Expertise Relevant to the Assignment	Designation for this Assignment	Assigned Tasks or Deliverables
Shawn McMahon Full-time	20+	Professional/ Certified Forester; risk assessments; stakeholder assessments; Lead auditor for AFOLU projects for 15+ years; and AFOLU Expert for REDD, IFM, ALM and WRC.	Lead Verifier	Lead Verifier; AFOLU specialist; Desktop review; Coordination and communications with ART Secretariat and TREES Participant; reports
Kevin Markham Full-time	30+	Community and biodiversity assessments; natural and cultural resource regulatory compliance; wetland specialist	Team Member	Desktop review for safeguards; Site visit and interviews; Reports
Barbara Toole O'Neil Part-time	40+	Management systems audits; regulatory compliance, 10+ years of auditing experience	Team Member	Technical review, Management systems audit
Mansfield Fisher Full-time	8	Lead auditor for AFOLU projects; Senior Advisor for Forestry; AFOLU specialist	Team Member	Technical review

Name	Years' Experience	Area of Expertise Relevant to the Assignment	Designation for this Assignment	Assigned Tasks or Deliverables
Sandesh Shrestha Full-time	5	Remote sensing and GIS specialist; Forester; Community Assessment; AFOLU assessment	Team Member	Site visit; GIS/RS review and assessment; SOPs review (field and GIS/RS); Desktop review of biometric factors, models, calculation workbook, safeguards and report preparation
Justin Ziegler Full-time	12	Biometrics and Quantitative Analysis Manager, Certified Professional Forester; Degreed Biometrician (PhD); Forest Systems Carbon Modeling; Lead Auditor for AFOLU projects	Team Member	Technical review; Desktop review and assessment of modeling, baseline, leakage, emission reduction calculations, and Monte Carlo analysis
Matthew Campbell Full-time	5	Environmental Scientist/ Forester	Team Member	Assist with quantification review
Richard Scharf Full-time	30+	Soil Scientist; community and biodiversity specialist	Team Member	Assist with technical review
Caris Lyons Full-time	3	Environmental Scientist/GIS Specialist	Team Member	Assist with remote sensing
Molly Shick Full-time	30+	Agricultural Specialist	Team Member	Assist with technical review
Ashley Laux Full-time	6	Project Forestry, AFOLU Assessment	Team Member	Assist with quantification review
Cindy McClure Full-time	25+	Executive Services and Compliance Administration	Team Member	Administrative support

Name	Years' Experience	Area of Expertise Relevant to the Assignment	Designation for this Assignment	Assigned Tasks or Deliverables
Natalie Hammer Full-time	20+	Executive Services Administration	Team Member	Administrative support
Janice McMahon Full-time	20+	Wildlife biology, forestry, wetlands specialist; GHG inventories; project management; business management; QA/QC of forest carbon projects for 10+ years; ISO trained; and manager of Aster Global's accreditation	QA/QC	Overall project manager and contact to ART, project coordination, logistics and QA/QC of Deliverables
Caitlin Sellers Part-time	15+	Senior Forester; Lead Auditor for AFOLU projects; stakeholder assessments; community and biodiversity specialist	Independent Internal Reviewer	Independent review of verification conducted by Aster Global

2.2 Program Description

By ART definition, the Program is considered a REDD+ activity at the national scale, with Guyana considered a HFLD country. The accounting area is identified as 100 percent of the national forest within Guyana, with the national forest identified comprising 18,000,980 hectares. Guyana's National REDD+ Implementation Plan is described as a part of Guyana's broader national strategy for LCDS. The Program describes REDD+ as focused on the area of forests, natural resources, and community development. REDD+ activities such as EU FLEGT processes, SFM, and RIL are identified as key elements, with additional activities identified as including advancing the promotion of value-added initiatives with the forest sector, strengthening support for indigenous communities, and continued support to Guyana's National Protected Area System. Within the context of REDD+ performance indicators, the MRVS and reporting on deforestation and forest degradation are identified as the main area of work.

2.3 Objective

The verification objective is the assessment of the ERR statement and program implementation for a specific reporting period, in this case for first reporting period (01/01/2021 – 12/31/2021) of

the second crediting period (01/01/2021 – 12/31/2025), using a systematic, independent, and documented process. This included an assessment of the degree to which the project conforms with TREES and has correctly quantified net GHG reductions through AFOLU activities, specifically Reduced Emissions from Deforestation and Degradation, and demonstrated conformance with the Environmental, Social and Governance Safeguard requirements. The VVB confirmed the Program did not include GHG emission removals, such that removals were not further considered by the Verification.

2.4 Criteria

The criteria followed by Aster Global included ISO 14064-3, ISO 14065, and documents provided by ART located at <https://www.artredd.org/verification>. These documents included:

- *The REDD+ Environmental Excellence Standard (TREES) v2.0, August 2021*
- *TREES Validation and Verification Standard v2.0, December 2021*
- *TREES Environmental Social and Governance Safeguards Guidance Document, August 2021*

2.5 Verification Scope

The scope of the verification is the applicable requirements and eligibility of the Program and implementation of the monitoring plan as described in TREES Registration Document with reference to the requirements of TREES. The scope of the Program was outlined by the Participant within TREES Registration Document, with no change identified for the reporting period (01/01/2021 – 12/31/2021) covered by TREES Monitoring Report:

Crediting Level Approach	Guyana’s crediting level is based on both deforestation and degradation emissions from a reference period of 2016 to 2020, calculated using annual activity data and country-wide emission factors. Guyana used the High Forest, Low Deforestation (HFLD) Crediting Approach.
Reductions (Y/N)	Y
Removals (Y/N)	N
Activities/ Technologies/ Processes	Guyana’s National REDD+ Strategy is identified as a component of Guyana’s broader national strategy for Low Carbon Development. Under REDD+ performance indicators, REDD+ activities such as EU-Forest Law Enforcement Governance and Trade (FLEGT) processes, sustainable forest management and reduced impact logging are identified, with the Monitoring, Reporting and Verification System (MRVS) for reporting on deforestation and degradation. The MRVS is described in the TRD as a combined Geographic Information System (GIS) and field-based monitoring system that provides the basis for measuring verifiable changes in Guyana’s forest cover and resultant carbon emissions, intended to underpin results-based REDD+ compensation in the long-term, based on international guidance and best practice.
Sources/Sinks/ Reservoirs	Aboveground Live Tree Biomass Belowground Live Tree Biomass

	Saplings Standing Dead Wood Lying Dead Wood Litter Soil
GHG Type	CO ₂ across all activities, CH ₄ and N ₂ O included for emissions from fire
Program Boundary	100% of National Forest
Time Period	Calendar Year 1 of Second Crediting Period: 01/01/2021 to 12/31/2021 (reporting period)

The verification scope included evaluation of reference period and crediting period, accounting area, eligibility requirements, ownership rights to TREES credits, participation in other programs, procedure to avoid double counting, crediting level, monitoring plan, reversals, leakage, variances, emission reductions, stakeholder comments, and environmental, social and governance safeguards.

2.6 Level of Assurance

The level of assurance was used to determine the depth of detail that the validator/verifier (Aster Global) placed in the Validation/Verification Plan and Sampling Plan to determine if there were any errors, omissions, or misrepresentations (ISO 14064-3). Aster Global selected samples of data and information to be verified to provide *reasonable* assurance and to meet the materiality requirements of the Program (TREES Validation and Verification Standard v2.0, December 2021). ART/TREES considers verification to be a risk-based process, where the verifier examines a sufficient amount of data and uses the verifier’s professional judgment to provide a *reasonable* assurance. Aster Global (the VVB) assessed TREES Monitoring Report (general principles, proposed data, sampling descriptions, documentation, calculations, safeguards, etc.) and the implementation plan to ensure we had reasonable assurance the Participant met the requirements of TREES for the reporting period.

2.7 Materiality

Materiality is a concept that the individual or aggregation of errors and omissions could affect the GHG assertion and the decisions of the intended users. Materiality was also used as part of the Validation/Verification Plan and Sampling Plan design, to determine the type of verification processes used by Aster Global to minimize the risk of not detecting a material misstatement. TREES’s materiality threshold is +/-1% of the GHG Program’s emission reductions or removal enhancements. In other words, TREES requires that any differences between emission reductions claimed by the Participant and estimated by the verifier be immaterial (less than +/- 1%). Individual or aggregation of errors or omissions greater than the TREES materiality threshold of +/- 1% require re-stating before verification statements can be accepted by TREES.

3 Verification Process, Findings, and Conclusions

The verification process closely followed the guidance provided by TREES, TREES Validation and Verification Standard (v2.0, December 2021), ISO 14064-3 and ISO 14065, and the Aster Global Management System and Management System Manual, Section V.15.

As defined by ISO 14064-3 (E), “verification is the systematic, independent and documented process for the evaluation of a greenhouse gas assertion in a GHG project plan against agreed verification criteria”. Specifically, the verification of TREES Monitoring Report included the review against the requirements outlined in TREES. The assessment included evaluation of reported eligibility, reference period and crediting period, accounting area, ownership rights to TREES credits, participation in other programs, procedure to avoid double counting, crediting level, monitoring plan, reversals, leakage, variances, emission reductions, stakeholder comments, and environmental, social and governance safeguards.

The VVB developed a Validation/Verification Audit Plan (Audit Plan) in conjunction with the VVB’s internal Evidence-Gathering Plan, including sampling requirements, in line with the VVB’s internal risk assessment and evidence-gathering plan development processes and considered the relative contribution of each source, internal or external audits of the data, and other factors affecting risk. Development of the Audit Plan was an iterative process involving input from the Participant regarding logistics and in-country coordination for accomplishing the objectives identified by the VVB for data review, site visits, and stakeholder interviews. The Audit Plan was updated throughout the validation/verification process to reflect changes determined to be necessary or appropriate by the VVB lead. The validation and verification were undertaken concurrently by the VVB, but as required by TREES, they are covered in separate reports issued by the VVB.

The verification process relied on the use of Information and Communication Technology (ICT), as defined by IAF MD 4:2018. Meetings and Program walkthroughs were held virtually through use of Microsoft Teams, which enabled the use of screen sharing to facilitate presentation of information and to facilitate interaction among participants. In addition to use of office-based software and hardware, additional use of ICT included smartphones and handheld devices and laptop computers, which allowed connectivity and communication among VVB team members and between the VVB and Participant team members. The ICT used was effective in helping the VVB achieve verification goals.

Aster Global implemented the Audit Plan following appropriate audit trails. The audit consisted of both desktop review and on-site components. Aster Global’s verification was generally broken down into four parts: desktop assessment, site visit, quantitative review, and meetings/interviews.

3.1 Desktop Assessment

The desktop review included meetings with the Participant and Participant’s consultants to review model inputs/outputs and calculations, as well as safeguards. These meetings included a full walk-through of Program calculations to provide clarification to the VVB as needed to understand the process followed and where to find key information in the documents provided. A complete list of documents and files provided to the VVB for review as part of the validation desktop assessment is presented in Appendix D.

3.2 Site Visit

Aster Global conducted an on-site assessment from 19-24 June 2023. The on-site kickoff meeting was conducted on 19 June 2023, which included a review of the proposed schedule and an overview of the anticipated audit activities.

For the field verification of GHG assertions, all elements stated in TREES Registration Document were considered. Biomass, regrowth, and logging plots were planned to be sampled in the field. A process-based assessment of new plot sampling was undertaken in the broad range. At a minimum for each plot assessed in the field by the VVB, the Participant was requested to reproduce data collection using inventory SOPs so that the VVB could ensure SOPs were appropriately implemented and in agreement with commonly accepted professional methods. Plot data was reviewed to ensure it fell within the range of Program-reported values. Sample locations were visited to conduct ground truthing, where land cover information and photos were documented. Additionally, spot-checking of change mapping and landcover classification was conducted throughout the site visit.

Furthermore, an extensive assessment of safeguards was conducted during the field visit. A wide range of public and private stakeholders were requested to meet with the VVB during the site visit. A list of meetings, participants, and topics covered is presented in Appendix B.

Particular focus was placed on indigenous peoples and other forest-dependent communities to gauge level of involvement in consultations in the program development process and to assess whether REDD+ program or activity related concerns they may have expressed have been considered. The goal of these meetings was to solicit input on their experiences regarding interactions on REDD+ program activities, including how various safeguards were demonstrated.

Consideration for selecting the villages and communities for requested meetings with the VVB included logistics of in-country travel, time considerations, and the intent to meet with groups representing a range of various activities or conditions where the Safeguards concerning REDD+ activities were potentially applicable. Villages and communities were selected as representing various stages of land titling or land extension titling processes, including titling completed prior to the crediting period, titling activities undertaken during the first year of the current crediting

period, and titling activities still identified as pending at the end of the first year of the current crediting period. Additional factors considered by the VVB included villages or communities reported as having participated, or representatives of these communities reported as having participated, in various REDD+ workshops or consultations during the crediting period; and at least one or more village or community reported as having resolved or in the process of resolving competing boundary claims. The VVB also specifically targeted one community representative of communities specifically identified in Public Comments as engaged in ongoing concerns over mining activities.

Guyana's LCDS 2030 indicates Guyana has 218 Amerindian and other hinterland villages or communities away from the country's main urban areas. The VVB visited six Amerindian villages and communities and met with representatives of ten villages and communities during meetings held in these locations. These included Moraikobai, Chinese Landing, Kwebanna, Santa Rosa (including representatives from Santa Rosa & Islands, Kamwatta, Huradiah, Mora, and Parakese), Bethany, and Capoey. Although not part of the site visit specifically conducted for the 2021-2025 crediting period, the VVB had previously conducted visits in 2022 as part of the audit for the 2016-2020 crediting period and met with representatives of six titled Amerindian villages and one untitled Amerindian community, Aishalton, Parabara, Shulinab, Moco Moco, Yupukari, Massara, and Fairview. Responses and information provided during these meetings in 2022 that were relevant to REDD+ program activities and safeguards overlapping with 2021 and early 2022 of the current crediting period were also used by the VVB to help inform the current audit.

The VVB also met with representatives of 15 small and large forest concession holders, which also included representatives from indigenous and local community forest organizations. These forest concession holders represented businesses and local community organizations engaged in logging activities in areas of State Forests under State Forest Authorizations issued by the GFC.

The VVB also met with government agency stakeholders, including representatives from the Guyana Forest Commission, Ministry of Natural Resources, Ministry of Amerindian Affairs, Guyana Geology and Mines Commission, Guyana Lands and Surveys Commission, and Protected Areas Commission. The VVB also met with NGOs representing indigenous stakeholders for national REDD strategy activities, including Amerindian People's Association (APA), Guyana Organisation of Indigenous People (GOIP), and National Amerindian Development Foundation (NADF).

An on-site audit closing meeting was conducted on 24 June 2023 at the conclusion of on-site audit activities.

3.3 Quantitative Review

Aster Global focused on the quantitative analyses undertaken by the Participant to assess the carbon pools accounted for by the Program (aboveground live tree biomass, belowground live tree biomass, saplings, standing dead wood, lying dead wood, litter and soil). Aster Global’s review included an assessment of the primary and secondary quantitative data supporting the GHG assertion, including the direct sampling of biomass carbon and the use of the Monte Carlo Simulation, as well as the Participant’s use of allometric methods and equations for calculating tree biomass, remote-sensing, and the calculation of TREES credits.

Field review and assessment included establishment of biomass, logging, and regrowth plots within diverse ecological zones, particularly the Highland Forest, Hilly, Sand and Clay region, and Low Coastal Plain. Additionally, ground-truthing activities were carried out to confirm change areas and identify their underlying drivers of change, such as mining and infrastructure development, forestry operations, agriculture, human settlements, fires, and logging, throughout the region. Notably, the verification of changes involved identifying deforested and degraded regions, mining sites, forested areas, as well as any other significant areas discovered along the trail.

3.4 Meetings/Interviews

The verification for TREES Monitoring Report for calendar year 2021 was conducted concurrently with the validation of TREES Registration Document for the second crediting period (2021-2025). During the course of the validation and verification activities, Aster Global and the Participant held multiple meetings. Aster Global also held meetings and interviews with Program Stakeholders during the site visit. A list of meetings, participants, and topics covered is presented in Appendix B.

3.5 Verification Milestones

Project/Verification Activity	Date
Aster Global Internal Conflict of Interest (COI) process completed and approved (no issues).	14 February 2023
ART approval of ART-Specific COI Form	24 February 2023
Submission of draft Audit Plan to Participant	8 March 2023
Opening meeting with Participant	9 March 2023
Submission and Receipt of signed Audit Plan to and from Participant for approval	20 March 2023

Project/Verification Activity	Date
Onsite visit completed	24 June 2023
First round of nonconformance findings and clarification requests submitted	8 September 2023
Second round of nonconformance findings and clarification requests submitted	21 October 2023
Aster Global completes review	06 November 2023
Aster Global holds closing meeting and finalizes report and submits to ART Secretariat and Participant	27 December 2023
Submits post-ART review final verification report and opinion to ART Secretariat and Participant	28 December 2023

3.6 ART/TREES Requirements

3.6.1 Eligibility Requirements

The Program is a REDD+ program at the national scale, with Guyana considered a High Forest, Low Deforestation (HFLD) country. Aster Global confirms the Program continues to be in conformance with TREES eligibility criteria for the reporting period (01/01/2021 – 12/31/2021). Specifically, TREES Monitoring Report outlined and described the following aspects of the Program:

- The Participant is identified as a national government.
- The Participant included forests in their NDCs.
- The Participant has demonstrated conformance with Cancún Safeguards related requirements, including: 1) having addressed and respected the safeguards; 2) having submitted their second Summary of Information to the UNFCCC (covering the period 01 January 2021 through 31 December 2022), which includes calendar year 2021 for which results-based payments under TREES are sought for this crediting period; and 3) having either a digital or analog system for providing information on safeguards.
- The Participant provided a summary of activities implemented during the reporting period in TREES Monitoring Report, in accordance with the REDD+ implementation plan strategy as outlined in TREES Registration Document.
- The Participant used the HFLD crediting approach and provided demonstration that it meets the HFLD Score threshold, which results in TREES Credits being deemed automatically additional.

- The forest definition listed in TREES Registration Document is consistent with the most recent definition used by the national government in reporting to the UNFCCC.
- No *ex-ante* crediting is being sought.
- The Participant has included an attestation in TREES Monitoring Report that REDD+ activities conducted as part of the Participant's REDD+ implementation plan to achieve ERRs are in compliance with applicable laws and regulations.

3.6.2 Additionality

TREES Credits using the HFLD crediting approach are deemed automatically additional for any Participant that meets the HFLD Score threshold. Aster Global confirms the Participant demonstrated the data and parameters used to construct TREES HFLD crediting level meet all the accounting requirements of TREES and demonstrated the crediting level itself has been estimated correctly.

3.6.3 Reversals and Leakage

TREES states "Under TREES, a reversal is when a Participant's annual reported emissions are higher than the crediting level at any time after TREES credits are issued to the Participant." The VVB confirmed through the review of Guyana's MRVS and through review of supporting data provided for credit calculation and during the site visit that no reversal had occurred during the monitoring period (calendar year 2021).

As per TREES, the Participant utilized a starting level of reversal risk of 25%. Aster Global reviewed and assessed the demonstration provided by the Participant that mitigating factors exist and agrees with the calculated buffer contribution of 5%.

Since Guyana is accounting for 100% of its national forest area, there is no leakage, resulting in a 0% deduction, consistent with TREES Leakage Deduction table (See Table 3 in TREES standard). Aster Global confirmed that the Participant accounted for activity-shifting and market leakage by applying a default leakage deduction of 0%, per TREES.

3.6.4 Ownership Rights to TREES Credits

To assess conformance against TREES requirements, the VVB considered the following:

1) TREES Validation and Verification Standard, v2.0 (December 2021) Section 3.4 requires verification of "Ownership Rights to TREES Credits", specifically through the requirement: "The VVB verifies that the ART Participant has provided a description of its rights to TREES credits or plan to obtain rights and verifies that any changes since the last TREES document submission have been included. The VVB does not assess the legality of the claims to the credits."

The VVB reviewed Section 6 of TREES Monitoring Report and determined the Participant has provided a description of its rights to TREES credits. The VVB determined TREES Monitoring Report provides a brief summary of the regulatory framework, based on Guyana's National Forest

Policy, that identifies the Participant's rights to manage and administer forest carbon services at the national level, covering all forest areas, and to engage to secure payment for forest carbon services. Based on review of the Policy Statement, the VVB determined that this Policy Statement provided evidence, supported by other documents provided, that the Participant has clear ownership rights to TREES Credits on State Lands. The VVB determined the Policy Statement states that Guyana's National Forest Policy does not directly apply to the administration and management of forest areas on Amerindian Titled Lands and private property, including forest goods and services including forest carbon services, but the Policy Statement further identifies the opportunity for participation of Amerindian Titled Lands.

The VVB reviewed the description provided in TREES Monitoring Report for the plan to obtain rights to TREES credits for Amerindian Titled Lands for the crediting period, specifically through the participation identified as an opportunity for Amerindian Titled Lands under the Policy Statement (page 8). Evidence reviewed included: 1) the Resolution of the National Toshias Council Conference: Guyana's Low Carbon Development Strategy (LCDS) 2030, dated July 15, 2022; 2) LCDS sections specifically referencing the ART program, and involvement of indigenous villages and forest-based communities; 3) results of meetings held with representatives of Amerindian villages, communities, and indigenous NGOs; and 4) the submittal letters and supporting documentation accompanying village sustainability plans or outline plans submitted in 2023. The VVB reviewed each of the 241 village plan/outline plan submittals received through 22 September 2023, along with other supporting documentation included with the plan submittal letters. The VVB noted the submittal letters were signed by leaders of the respective Amerindian titled villages, untitled communities, and Community Development Councils. The VVB met with a few of the villages that had already submitted plans, and substantiated the information provided in the accompanying submittal letters regarding general meetings held to discuss participation in the National Forest Carbon Credits Programme and Benefits Sharing Mechanism. The VVB noted the Participant indicated it expects to receive the submittal for the one remaining Amerindian community following formation of a governance structure for this satellite village. The VVB further noted that none of the submittal letters stated that the Amerindian Village, Community, or Community Development Council had withdrawn consent from the NTC endorsement contained in the July 2022 NTC Resolution.

The VVB requested clarification from the Participant regarding the extent of private lands within the jurisdictional accounting area that may contain forests. The Participant provided additional information to clarify that private forests either have long term leases from the State and therefore are recorded under the State Land category, or are small holding that are privately owned, with these small holdings noted as being within settlements and not included in the monitoring area within the MRVS. The VVB noted that the Participant indicated that for any private holding of forest (that is not lease type arrangements), Chapter Two (page 46) of LCDS 2030 sets out

Guyana's approach to nesting as the way for such land holders to access rights for all non-state stakeholders, including private non-lease property holders. The VVB determined this response, along with the supporting documentation reviewed, demonstrates that the Participant has a plan for addressing carbon rights to private forests on non-state lands that may be established in the future.

2) Based on review of TREES Standard Section 2.5, the VVB understands decisions regarding issuance of TREES credits are based on the recommendation of the Secretariat to the ART Board, and approval by the ART Board.

In summary, the VVB determined the Participant provided a complete description of its rights to TREES credits, including the legal basis for establishing these credits, and provided documentation for agreements received to date confirming participation by Amerindian Villages, Communities, and Community Development Councils. The VVB determined the information presented in TREES Monitoring Report and evidence provided for VVB review, along with additional information obtained during stakeholder meetings, allowed the VVB to reach reasonable assurance that the Participant has provided a complete description of its rights to TREES credits.

3.6.5 Monitoring

Aster Global confirms the continued appropriateness and current implementation of the Program's monitoring plan, consisting of the MRVS, which details monitored data and parameters, measurements, timing, and data storage procedures.

3.6.6 Procedure to Avoid Double Counting

The VVB verified the Participant has implemented the plan outlined in TREES Registration Document to avoid double counting. The VVB confirmed Guyana manages and administers carbon services at the national level as outlined in the guiding principles of Guyana's National Forest Policy. The VVB determined the Participant's plan relies on utilization of the ART Registry as a major component of the plan.

To verify the Participant implemented the plan to avoid double issuance, the VVB considered the Participant's assertion that Guyana is only using the ART Registry for issuance of all emission credits that are attributed to every accounting period. The VVB reviewed the databases for the five major GHG crediting systems certified by ICAO - ACR, ART, CAR, Gold Standard, and Verra and confirmed that none of these databases has listed other credits from Guyana for this crediting period. The VVB determined with reasonable assurance that there have not been credits issued for projects during this crediting period and that the credits to be issued by ART for the ERs for the crediting period would not result in double issuance.

To verify the Participant implemented the plan to avoid double use, the VVB considered the Participant's assertions in TREES Monitoring Report. The VVB reviewed the Participant's proof of ownership of carbon rights (see Section 3.6.4 of this Verification Report) for the Crediting Period 2021-2025, the national mandate for the Participant to manage carbon crediting at the national level, and the implementation of the MRVS for national tracking. The VVB determined the mechanisms in place will allow the Participant to monitor and track use of credits to avoid double use.

To verify the Participant implemented the plan to avoid double claiming, the VVB considered the Participant's assertions in TREES Monitoring Report. The VVB determined the mechanisms in place will allow the Participant to monitor and track use of credits to avoid double claiming.

3.6.7 Environmental, Social and Governance Safeguards

Aster Global confirms the Participant's demonstration that they have implemented REDD+ actions defined in the REDD+ implementation plan in consistency with Cancún Safeguards ensuring activities do no harm.

Cancun Safeguard A

The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the relevant governance structures and procedures were in place and enforced during the crediting period, ensuring the implementation of REDD+ actions identified in the REDD+ Implementation Plan was in conformance with the structural and process indicators. The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the initial plans for monitoring the Participant-defined context-specific outcomes for both themes for Safeguard A have been implemented fully or in part. The VVB determined that for the crediting period, the Participant demonstrated that REDD+ actions were complementary or consistent with the objectives of national forest programs and relevant international conventions and agreements.

Cancun Safeguard B

The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the relevant governance structures and procedures were in place and enforced during the crediting period, ensuring the implementation of REDD+ actions identified in the REDD+ Implementation Plan was in conformance with the structural and process indicators. The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the initial plans for monitoring the Participant-defined context-specific outcomes for each of the four themes for Safeguard B have been implemented fully or in part. The VVB determined that for the crediting period, the Participant demonstrated the required transparent and effective national forest governance structures for REDD+ actions.

Cancun Safeguard C

The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the relevant governance structures and procedures were in place and enforced during the crediting period, ensuring the implementation of REDD+ actions identified in the REDD+ Implementation Plan was in conformance with the structural and process indicators. The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the initial plans for monitoring the Participant-defined context-specific outcomes for each of the three themes for Safeguard C have been implemented fully or in part. The VVB determined that for the crediting period the Participant demonstrated the required respect for knowledge and rights of indigenous peoples and members of local communities for REDD+ actions in accordance with relevant national laws and international obligations.

Cancun Safeguard D

The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the relevant governance structures and procedures were in place and enforced during the crediting period, ensuring the implementation of REDD+ actions identified in the REDD+ Implementation Plan was in conformance with the structural and process indicators. The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the initial plans for monitoring the Participant-defined context-specific outcomes for both themes for Safeguard D have been implemented fully or in part. The VVB determined that for the crediting period, the Participant demonstrated relevant stakeholders had been fully and effectively engaged to participate in the design and implementation of REDD+ actions, and the Participant had promoted adequate participatory procedures for the meaningful participation of indigenous peoples and local communities engaged in Community Forest Associations.

Cancun Safeguard E

The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the relevant governance structures and procedures were in place and enforced during the crediting period, ensuring the implementation of REDD+ actions identified in the REDD+ Implementation Plan was in conformance with the structural and process indicators. The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that the initial plans for monitoring the Participant-defined context-specific outcomes for each of the three themes for Safeguard E have been implemented fully or in part. The VVB determined that for the crediting period the Participant demonstrated that REDD+ actions were consistent with the conservation of natural forests and biological diversity. The Participant demonstrated that REDD+ actions were not used for the

conversion of natural forests but were instead used to incentivize the protection and conservation of natural forests and their ecosystem services and to enhance other social and environmental benefits.

Cancun Safeguard F

The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that public institutions have identified and integrated measures to address the risk of reversals in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

Cancun Safeguard G

The VVB determined through review of evidence provided by the Participant and substantiated through stakeholder interviews that public institutions have identified and integrated measures to address the risk of displacement of emissions in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

3.6.8 Stakeholders Comments

As part of the verification process, the VVB is required to evaluate the Participant's response to any stakeholder comments submitted regarding TREES Registration Document. The 30-day comment period for this Program TREES Registration Document is understood to have begun on 13 January 2023, with the uploading to the ART registry of the Participant's TREES Registration Document for calendar year 2021 of the second crediting period. As noted in clarification provided on the Stakeholder Engagement page of the ART Secretariat's website:

Comments received within 30 days of the documents being posted are most helpful to the validation and verification body as they can be incorporated into the audit process from the very start. Additional comments will be accepted for as long as they can be meaningfully included in the validation and verification process. Comments received after this time will not be dismissed. They will be included in the next validation and verification process.

The VVB confirmed with the ART Secretariat that no comments had been received within the 30-day comment period. Seven sets of comments received prior to or subsequent to the 30-day comment period were considered during the verification process for TREES Registration Document for calendar year 2021 of the second crediting period.

- a. September 2022 comments (*Sept 9 2022 Follow up Letter to International Donors & Partners .9.9.2022.pdf*) from the Amerindian Peoples Association (APA), originally provided to the VVB by the ART Secretariat on 13 September 2022, consisted of an email

from Paul Atkinson (APA) dated 12 September 2022 along with attachments. As noted in the Validation Report for the first crediting period, these comments were determined by the VVB to have been received too far outside the comment period to reasonably inform the validation and verification process for the first crediting period. These comments were considered for this next (second) crediting period.

The VVB reviewed the ART Participant's responses within the context of evaluations for individual TREES requirements/safeguards indicators. The VVB had requested and conducted a follow-up meeting with APA during the June 2022 site visit, and the comments were also considered and used in helping inform meetings with other stakeholders requested for the site visit. The comments were also taken into consideration in requesting additional information and documentation as determined appropriate to substantiate information provided in the TREES Registration Document or provided during stakeholder meetings. The VVB considered the evidence provided and information that was substantiated, and issued findings as determined appropriate.

- b. October 2022 comments (*October 28 2022 Letter from APA_ 10.28. 2022.pdf*) were not provided in time to reasonably inform the validation and verification process for consideration for the first crediting period. These comments were considered for this next (second) crediting period.

The VVB determined through review and comparison that the comments provided in October 2022 were duplicates of the comments provided on 2023-03-08. The VVB determined actions taken to evaluate the September 2022 APA comments covered these comments as well.

- c. March 8, 2023 comments (*Letter from APA_ Comment on latest approved ART documents for Guyana and complaint.pdf*) included items identified as complaints as well as items identified as comments. The VVB noted complaints were addressed separately by the ART Secretariat in line with procedures outlined in the TREES Standard. The items identified as comments were considered for this crediting period.

The VVB reviewed the ART Participant's responses within the context of evaluations for individual TREES requirements/safeguards indicators. The VVB had requested and conducted a follow-up meeting with APA during the site visit, and the comments were also considered and used in helping inform meetings with other stakeholders requested for the site visit. The comments were also taken into consideration in requesting additional information and documentation as determined appropriate to substantiate information provided in the TREES Registration Document or provided during stakeholder meetings.

The VVB considered the evidence provided and information that was substantiated, and issued findings as determined appropriate.

- d. April 24, 2023 comments (*Formal Communication by NTC to ART Secretariat RE Complaints Procedure.pdf*) consisted of comments contained in a letter from the National Toshias Council. The items identified as comments were considered for this crediting period.

The VVB determined the Participant's response provided additional information substantiating key points made by the commenter regarding legitimacy of the NTC as a legally representative body for Amerindian villages and communities. The VVB also determined however, that the APA is also a body that represents Amerindian concerns and is identified as a NGO stakeholder. The responses, Commenter's points of consideration, and original comments triggering this set of comments were items considered by the VVB during the evaluation of safeguards items. The VVB had requested and conducted follow-up meetings with the NTC Chair and NTC Vice-Chair, as well as former NTC Vice-Chair during the site visit, and the comments were also considered and used in helping inform meetings with other stakeholders requested for the site visit. The comments were also taken into consideration in requesting additional information and documentation as determined appropriate to substantiate information provided in the TREES Registration Document or provided during stakeholder meetings. The VVB considered the evidence provided and information that was substantiated, and issued findings as determined appropriate.

- e. June 23, 2023 comments (*Meeting with Audit Team_Peter Persaud.pdf*) were contained within an email from Peter Persaud, representing another Indigenous NGO, The Amerindian Action Movement of Guyana (TAAMOG). The VVB notes a meeting had been scheduled with Mr. Persaud as part of the site visit, but he was not able to meet in person due to illness and instead provided comments in his email. The items identified as comments were considered for this crediting period.

The Participant's responses, along with the Commenter's points of consideration, and the underlying concerns upon which these comments were based, were items that were incorporated into the safeguards evaluation as well as evaluation for ownership rights to TREES credits. The comments were also taken into consideration in requesting additional information and documentation as determined appropriate to substantiate information provided in the TREES Registration Document or provided during stakeholder meetings. The VVB considered the evidence provided and information that was substantiated, and issued findings as determined appropriate.

- f. The Upper Mazaruni District Council provided a statement (*2023-06-24 Upper Mazaruni District Council Statement.pdf*) to the VVB audit team during the meeting with APA on 24 June 2023. The items identified as comments were considered for this crediting period.

The Participant's responses, along with the Commenter's points of consideration, were items that were incorporated into the safeguards evaluation as well as evaluation for ownership rights to TREES credits. The comments were also taken into consideration in requesting additional information and documentation as determined appropriate to substantiate information provided in the TREES Registration Document or provided during the APA meeting or other stakeholder meetings. The VVB considered the evidence provided and information that was substantiated, and issued findings as determined appropriate.

- g. July 2, 2023 comments (*FW_Continued illegality of the government sale of forest carbon credits to Hess Corporation (USA).pdf*) were contained within an email from Janette Bulkan, from The University of British Columbia. The items identified as comments were considered for this crediting period.

The Participant's responses, along with the Commenter's points of consideration, were items that were incorporated into the safeguards evaluation as well as evaluation for ownership rights to TREES credits. The VVB determined supporting documentation substantiated the Participant's responses that the allegations of illegality lacked merit.

In summary, the VVB reviewed responses from the ART Participant for seven sets of comments provided to the ART Secretariat or directly to the VVB and subsequently shared with the ART Secretariat. These comments were received either prior to the 30-day comment period or received following the public comment period but determined by the VVB to have been received in time to be meaningfully included in the VVB assessment for the current crediting period; no comments were received during the 30-day comment period following posting of the ART Participant's TREES Registration Document. The VVB used the comments provided prior to the site visit to help inform the site visit objectives. The VVB used the comments as well as the ART Participant's responses to help inform requests for additional information and documentation as determined appropriate. The VVB evaluated the ART Participant's responses along with supporting documentation provided to or obtained by the VVB, and determined comments relevant to TREES Registration Document were appropriately considered and addressed by the ART Participant.

3.6.9 GHG Emissions Reduction and Removal Enhancements (TREES Credit)

The VVB verified the annual reported ERs. There were no removals included by the Participant. Aster Global focused on the quantitative analyses undertaken by the Participant to assess the

carbon pools accounted for by the Program (aboveground live tree biomass, belowground live tree biomass, saplings, standing dead wood, lying dead wood, litter and soil). The approach to assess ERs is further described in section 3.3 of this document and throughout the findings. During the verification, the project appropriately applied guidance in Section 8 of TREES related to applying the Uncertainty Deduction determined for the reporting period (01/01/2021 – 12/31/2021). The table below shows the total GHG emission reductions, buffer pool contribution, uncertainty deductions, and the final TREES ERs. This is derived from the results of a Monte Carlo analysis conducted on annual emission reductions.

Year	GHG emission reductions total (tCO ₂ e)	Buffer Pool Contribution (tCO ₂ e)	Leakage (tCO ₂ e)	Uncertainty Deduction (tCO ₂ e)	Total TREES Credits (TREES ERs)
2021	8,934,274	446,714	-	1,343,198	7,144,362

3.7 Verification Findings

The VVB reviewed TREES Monitoring Report for the 2021 reporting period against TREES Registration Document for the 2021-2025 crediting period, reviewed supporting documentation, and evaluated results of the VVB’s site investigations, meetings, and interviews. The VVB issued findings where nonconformances were identified and issued clarification requests (CLs) where additional clarity, including supporting evidence as appropriate, was determined to be needed to ensure that the Program was implemented in accordance with the approved methodology and was in conformance with TREES.

3.7.1 Major and Minor Nonconformances

The Aster Global team identified and issued major nonconformance findings (MNCF) and minor nonconformance findings (mNCF) related to 14 requirements under TREES Standard during the initial review of TREES Monitoring Report, as well as issued additional clarification requests (CL) and requests for additional information on other items. Through an iterative process, all MNCF and mNCF findings, as well as CL requests were addressed satisfactorily by the Participant during the Program validation process. The list of MNCFs and mNCFs is provided in the Findings Checklist included as Appendix C, along with the response by the Participant on how each MNCF and mNCF was addressed. The Findings Checklist also includes a summary of how the VVB determined each MNCF or mNCF was satisfactorily addressed by the Participant.

3.7.2 Observations

The VVB did not issue any Observations as part of the verification for TREES Monitoring Report covering calendar year 2021 of the second crediting period (2021-2025). The VVB noted a single Observation had been issued in the previous TREES Verification Report covering the first crediting/monitoring period (2016-2020). The VVB did take this previous Observation into

account when developing the audit plan for the current monitoring period. This previous Observation had been issued regarding the description of ownership rights to ERs to be issued by ART.

Per TREES V&V Standard Section 3.6.3.4, an Observation is an issue identified by the audit team that does not have objective evidence to constitute a nonconformance but may lead to one in the future. The VVB noted the Observation issued in the Verification Report covering the first crediting/monitoring period (2016-2020) indicated that because endorsement of the National Toshaos Council for the LCDS 2030 was a key consideration used in substantiating the Participant's rights to manage and administer ERs to be issued by ART that are derived from titled and untitled Amerindian land, any changes to this endorsement by the National Toshaos Council would require reassessment to determine how the changes could affect the Participant's rights.

The VVB noted that additional evidence was provided to the VVB during the audit process for the current monitoring period to demonstrate continued support by the National Toshaos Council and support for participation in the national REDD+ Strategy and benefit sharing plan by individual titled Amerindian Villages, untitled Amerindian Communities, and Community Development Councils. Additional information on this item is provided in Section 3.6.4 of the current Verification Report. The VVB determined continuance of an Observation related to Ownership was not warranted based on the following: 1) evidence provided and reviewed for the current monitoring period (as described in Section 3.6.4 of the current Verification Report); and 2) TREES Validation and Verification Standard requiring the VVB for subsequent reporting periods to verify inclusion of any changes occurring after the preceding TREES document submission. No other items were determined to require issuance of an Observation.

3.8 Verification Results/Conclusion/Opinion

3.8.1 Verification Results

Aster Global confirms all verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report's adherence to TREES and validated Registration Document, as documented in this report, are complete.

The critical elements evaluated and verified included:

1. Eligibility – The VVB verified that the ART Participant continues to be in conformance with TREES eligibility criteria. Additional detail on the VVB verification results for this requirement is provided in Section 3.6.1.
2. Crediting period and reporting period - The VVB verified the correct crediting period and reporting period are used.
3. Accounting area – The VVB verified the spatial information provided on the accounting area is consistent with the information provided in TREES Registration Document.

4. Ownership rights to ERRs to be issued by ART - The VVB confirmed the Program did not include GHG emission removals, such that removals were not further considered by the Verification. The VVB verified that the ART Participant has provided a description of its rights to TREES credits or plan to obtain rights and verified that any changes since the last TREES document submission have been included. In accordance with TREES Validation and Verification Standard v2.0, December 2021, the VVB did not verify the legality of the claims to the credits. Additional detail on the VVB verification results for this requirement is provided in Section 3.6.4.
5. Participation in other Programs – The VVB verified that the Participant is not participating in other programs, is using only the ART Registry for issuance of credits, and that no crediting or payment-for-performance programs and/or REDD+ Project(s) have occurred within Guyana for the period covered by the crediting period. Additional detail on the VVB verification results for this requirement is provided in Section 3.6.6.
6. Avoidance of Double Counting – The VVB verified the ART Participant has implemented the plan or procedure to avoid double counting. Additional detail on the VVB verification results for this requirement is provided in Section 3.6.6.
7. Summary of REDD+ activities – The VVB verified the Participant included a summary of REDD+ activity implementation within TREES Monitoring Report. The VVB determined the activities described are consistent with the activities identified in TREES Registration Document. In accordance with TREES Validation and Verification Standard v2.0, December 2021, the activities described were not verified by the VVB.
8. Emissions for the reporting period – The VVB verified the reported emissions for the period including:
 - implementation of the monitoring plan as outlined in TREES Registration Document, and
 - that data and parameters were used to construct the total meet all the accounting requirements of TREES.Additional detail on the VVB verification results for this requirement is provided in Section 3.6.9.
9. Reversals – The VVB verified whether the buffer contribution assessment tool is applied correctly. Additional detail on the VVB verification results for this requirement is provided in Section 3.6.3.
10. Leakage – The VVB verified that leakage was not applicable.
11. Variances – The VVB verified that no variance has been requested for TREES by the ART Participant.
12. Emission Reductions – The VVB verified the ART Participant’s calculation of the emission reductions, as quantified, over the reporting period is correct, including that the reversals deductions are appropriately applied. Leakage deductions were verified as not applicable. The VVB determined that emissions reductions using the HFLD crediting approach are clearly identified to ensure proper labeling in the ART Registry. Additional detail on the VVB verification results for this requirement is provided in Section 3.6.9. As the ART Participant was not employing stratification, stratification rules did not apply. If at a future verification stratification is employed, the stratification process will be reviewed at that time.

14. Closure of Previous Verification Minor Non-conformances – The VVB confirmed the Verification Report for the previous monitoring period (2016-2020) did not identify any unresolved or outstanding Minor Non-conformances.
15. Stakeholder Comments – The VVB reviewed responses from the ART Participant for seven sets of comments provided to the ART Secretariat or directly to the VVB and subsequently shared with the ART Secretariat. These comments were received either prior to the public comment period or received following the public comment period but determined by the VVB to have been received in time to be meaningfully included in the VVB assessment for the current crediting period; no comments were received during the 30-day comment period following posting of the ART Participant’s TRD. The VVB evaluated the ART Participant’s responses and determined comments relevant to the TRD were addressed. Additional detail on the evaluation of stakeholder comments is presented in Section 3.6.8.
16. Environmental, Social and Governance Safeguards – The VVB verified the Participant was in conformance with TREES requirements for structure, process, and outcome indicators:
 - Structure indicators – The VVB verified the evidence provided by the Participant demonstrated that the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) were in place, and determined that the implementation of REDD+ actions is in conformance with the indicator.
 - Process indicators – The VVB verified the evidence provided by the Participant demonstrated that the relevant institutional mandates, processes, procedures, and/or mechanisms are in place and enforced, and determined that the implementation of REDD+ actions is in conformance with the indicator.
 - Outcome indicators – Because this verification is within the first five years after the participant joined ART, the VVB evaluated and verified the evidence provided by the Participant:
 - demonstrated that the initial plan for monitoring the Participant-defined context-specific outcome(s) outlined in TREES Registration Document for each of the individual Themes has been implemented, fully or in part during the crediting period; or
 - demonstrated that the ART Participant is developing its outcome monitoring plan for the remaining Themes and is expected to complete development by the end of five years after joining ART and be ready to implement the plan.Additional detail on the VVB verification results for the safeguards evaluation is provided in Section 3.6.7.

3.8.2 Verification Conclusion/Opinion

Aster Global concludes without any qualifications or limiting conditions that the Program meets the requirements of TREES for verification of calendar year 2021 of the second crediting period (2021-2025). Aster Global applied a positive opinion that the Program meets the requirements of TREES.

The GHG assertion provided by the Participant and verified by Aster Global (VVB) is the Program has resulted in the net GHG ERs of 7,144,362 tCO₂ equivalents during the reporting period (01 January 2021 – 31 December 2021).

Submittal Information:

Report Submitted to:	Guyana Forestry Commission – Government of Guyana Architecture for REDD+ Transactions (ART) Program
Report Submitted by:	Aster Global Environmental Solutions, Inc. 3800 Clermont St. NW North Lawrence, Ohio 44666
Aster Global Lead Validator/Verifier Name and Signature:	 Shawn McMahon Lead Verifier
Aster Global Internal Reviewer Name and Signature:	 Caitlin Sellers
Aster Global President Name and Signature	 Janice McMahon President
Date:	28 December 2023

SM/JM/CS/KM/CJM/ 22005.51_ARTTREES_Guyana_Verification Report 2021_Final20231228.doc
ARTTREES SP: 12/28/2023F

Appendix A – List of Acronyms and Abbreviations

ACR	American Carbon Registry
ADF	Amerindian Development Fund
AFOLU	Agriculture, Forestry, and Other Land Use
ALM	Agricultural Land Management
ANAB	ANSI National Accreditation Board
ANSI	American National Standards Institute
APA	Amerindian People’s Association
ART	Architecture for REDD+ Transactions
CAR	Climate Action Reserve
CH ₄	Methane
CL	Clarification Request
CO ₂	Carbon Dioxide
COI	Conflict of Interest
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
CSO	Community Service Officer
EF	Emission Factor
EITI	Extractive Industries Transparency Initiative
ER	Emission Reduction
ERR	Emission Reduction and Removal
EU	European Union
FLEGT	Forest Law Enforcement, Governance and Trade
FCPF	Forest Carbon Partnership Facility
FPIC	Free, Prior, and Informed Consent
FREL	Forest Reference Emission Level
GFC	Guyana Forestry Commission
GGMC	Guyana Geology and Mines Commission
GHG	Greenhouse Gas
GIS	Geographic Information System
GL&SC	Guyana Lands & Surveys Commission
GOIP	Guyana Organisation of Indigenous People
GRIF	Guyana REDD+ Investment Fund
GRM	Grievance Redress Mechanism
GWP	Global Warming Potential
HFLD	High Forest Cover / Low Deforestation
ICAO	International Civil Aviation Organization
ICT	Information and Communication Technology
IFM	Improved Forest Management
IPCC	Intergovernmental Panel on Climate Change

ISO	International Standards Organization
LCDS	Low Carbon Development Strategy
mNCF	Minor Nonconformance Finding
MNCF	Major Nonconformance Finding
MoAA	Ministry of Amerindian Affairs
MRVS	Monitoring, Reporting and Verification System
MSSC	Multi-stakeholder Steering Committee
n/a	Not Applicable
N ₂ O	Nitrous Oxide
NADF	National Amerindian Development Foundation
NDC	Nationally Determined Contribution
NFP	National Forest Plan
NFPS	National Forest Policy Statement
NTC	National Toshias Council
NGO	Non-Governmental Organization
Obs	Observation
PAC	Protected Areas Commission
QA/QC	Quality Assurance / Quality Control
REDD	Reducing Emissions from Deforestation and forest Degradation
REDD+	REDD plus the sustainable management of forests, and the conservation and enhancement of forest carbon stocks
RIL	Reduced Impact Logging
RS	Remote Sensing
SFM	Sustainable Forest Management
SIS	Safeguard Information System
SOI	Summary of Information
SOP	Standard Operating Procedure
TAAMOG	The Amerindian Action Movement of Guyana
tCO ₂ e	Tons of Carbon Dioxide Equivalent
TMR	TREES Monitoring Report
TRD	TREES Registration Document
TREES	The REDD+ Environmental Excellence Standard
UNFCCC	United Nations Framework Convention on Climate Change
Val/Ver	Validation/Verification
VPA	Voluntary Partnership Agreement
VVB	Validation and Verification Body
WCMC	Wildlife Conservation and Management Commission
WFM	Warsaw Framework for REDD+
WRC	Wetland Restoration and Conservation

Appendix B – List of Meetings/Interviews

The validation and verification of this Program were conducted concurrently. During the course of the validation and verification activities, Aster Global and the Participant held multiple meetings. Aster Global also held meetings and interviews with Program Stakeholders during the site visit. Summaries provided in the table below.

Date	Attendees	Topics Discussed
2023/03/09	<u>Aster Global:</u> Shawn McMahon Kevin Markham Natalie Hammer <u>ART Secretariat (Observer):</u> Asako Takimoto <u>Guyana (Participant):</u> Pradeepa Bholanath Nasheta Dewnath Maria Sookdeo Mahendra Babolall <u>Winrock International:</u> Katie Goslee Felipe Casarim <u>Indufor Asia Pacific:</u> Dr. Pete Watt Chaplin Chan <u>Independent Expert:</u> Daniel Donoghue	Opening Meeting; overview by VVB of Draft Audit Plan; discussion of potential dates for site visit; presentation by Participant on Guyana Program including Accuracy Assessment for Guyana MRVS (2020-2021), Guyana’s National Forest Monitoring System, overview of Workbook, and summary of support documents provided to VVB
2023/03/20	<u>Guyana Team:</u> Pradeepa Bholanath Maria Sookdeo Nasheta Dewnath Mahendra Babolall Daniel Donoghue Nikolaos Galiatsatos Katie Goslee <u>Aster Global Team:</u> Shawn McMahon Justin Ziegler Sandesh Shrestha	Workbook Walkthrough Meeting; presentation by Participant and consultants for the ART Workbook
2023/06/09	<u>Guyana Team:</u> Pradeepa Bholanath Nasheta Dewnath Maria Sookdeo Mahendra Babolall Pete Watt <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha Natalie Hammer	Site Visit Planning and Preliminary Schedule/Logistics

Date	Attendees	Topics Discussed
	<u>ART Secretariat (Observers):</u> Christina Magerkurth Asako Takimoto Franklin Paniagua Pedro Piffer Julia Paltseva	
2023/06/12	<u>Guyana Team:</u> Pradeepa Bholanath Nasheta Dewnath Maria Sookdeo Mahendra Babolall Winston Kissoon Pete Watt <u>Aster Global Team:</u> Shawn McMahan Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observers):</u> Christina Magerkurth Asako Takimoto Pedro Piffer Julia Paltseva	Site Visit Planning and Refined Schedule/Logistics
2023/06/16	<u>Guyana Team:</u> Pradeepa Bholanath Nasheta Dewnath Maria Sookdeo <u>Aster Global Team:</u> Shawn McMahan Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observers):</u> Christina Magerkurth Asako Takimoto Franklin Paniagua	Site Visit Planning and Refined Schedule/Logistics
2023/06/19	<u>Guyana Team:</u> Pradeepa Bholanath Edward Goberdhan Nasheta Dewnath Chandrouti Sookdeo Basmatee Mohabeer Gordon Lorrimer Katie Goslee Pete Watt <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	Onsite Field Visit Opening Meeting

Date	Attendees	Topics Discussed
2023/06/19	<u>Guyana Forestry Commission:</u> Edward Goberdhan, Commissioner Rawle Lewis, Deputy Commissioner Pradeepa Bholanath, MNR, ART Focal Point Nasheta Dewnath, Programme Coordinator Basmatee Mohabeer, ACD - FMD Gordon Lorrimer, ACD – FMD Sonya Reece, Human Resources Manager Katie Goslee, Winrock Pete Watt, Indufor <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	Management systems, REDD+ program, safeguards
2023/06/19	<u>Guyana Team</u> Maria Sukhdeo Katie Goslee Pete Watt <u>Aster Global Team:</u> Sandesh Shrestha	Technical discussion and demonstration – GFC Forest Resource Management Division MRVS walk-through
2023/06/19	<u>Ministry of Amerindian Affairs:</u> Hon. Pauline Sukhai, Minister Ryan Toolsiram, Permanent Secretary Monica Sharma, Project Manager, ALT <u>GFC/MNR (Observers):</u> Pradeepa Bholanath, MNR, ART Focal Point Nasheta Dewnath, Programme Coordinator Basmatee Mohabeer, ACD - FMD <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	Management systems, REDD+ program, safeguards
2023/06/19	<u>Ministry of Natural Resources:</u> Hon. Vickram Bharrat, Minister <u>GFC/MNR (Observers):</u> Pradeepa Bholanath, MNR, ART Focal Point Nasheta Dewnath, Programme Coordinator Basmatee Mohabeer, ACD - FMD <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	Overview of Ministry initiatives and priorities, MRVS, reclamation and reforestation objectives, interactions between GGMC and GFC

Date	Attendees	Topics Discussed
2023/06/19	<u>Protected Areas Commission:</u> Jason K. Fraser, Commissioner Anupana Puran, Snr. PA Officer Nadia Hunter, Snr. PA Officer Steven Husbands, Snr. PA Officer <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	Management systems, REDD+ program, safeguards
2023/06/19	<u>Guyana Geology and Mines Commission</u> Newell Dennison, Commissioner Jimmy Reece, Deputy Commissioner Jacques Foster, Deputy Commissioner Tamara Gilhuys, Manager, Land Admin. <u>GFC (Observer):</u> Basmatee Mohabeer, ACD - FMD <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	Management systems, REDD+ program, safeguards
2023/06/19	<u>Guyana Lands & Surveys Commission:</u> Enrique Monize, Commissioner/CEO Naseem Nasir, Manager, Land Info & Mapping Division Onyali Forbes, GIS Analyst Roland Austin, Land Use Planner Monifa Dalrymple, Regional Coordinator Yosha Victor, SLAO – Processing Unit <u>GFC (Observer):</u> Basmatee Mohabeer, ACD - FMD <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	Management systems including technical demonstration, REDD+ program, safeguards
2023/06/20	<u>Moraikobai Village</u> Derrick Johns, Toshao, NTC Chairman Jeff Bonapart, Deputy Toshao Gavin Jacobs, Councillor Rowana Clinton, Councillor (plus 48 other residents who provided names on attendance roster, additional people may have opted to not sign attendance roster; attendance roster on file) <u>Aster Global Team:</u> Kevin Markham <u>ART Secretariat (Observer):</u>	REDD+ program, safeguards, consultation process, 2022 NTC resolution, village plans

Date	Attendees	Topics Discussed
	Franklin Paniagua	
2023/06/20	<u>Meeting with NTC Chairman</u> Derrick Johns, NTC Chairman <u>Aster Global Team:</u> Kevin Markham <u>ART Secretariat (Observer):</u> Franklin Paniagua	2022 NTC resolution, consultation process, concerns raised and responses
2023/06/21	<u>Chinese Landing Village:</u> Orin Fernandes, Toshao Theophilus Fernandes, Council Herman LaCruz, Council Nikita Miller, Treasurer (plus 37 other residents who provided names on attendance roster, additional people opted to not sign attendance roster, attendance roster on file) <u>Aster Global Team:</u> Kevin Markham <u>ART Secretariat (Observer):</u> Franklin Paniagua	REDD+ program, safeguards, consultation process, dispute over mining concession
2023/06/21	<u>Follow-up Meeting with Toshao</u> Orin Fernandes, Toshao Jason Gardiner, Legal Advisor Sean Mendonca <u>Aster Global Team:</u> Kevin Markham <u>ART Secretariat (Observer):</u> Franklin Paniagua	2022 NTC resolution, consultation process
2023/06/22	<u>Kwebanna Village:</u> Troy Peters, Toshao Marie Henry, Deputy Toshao Paul Pierre, Council Andrew Courtman, Council James Henry, Kokerite Village Councilor (plus 104 other residents who provided names on attendance roster, additional people may have opted to not sign attendance roster, attendance roster on file) <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	REDD+ program, safeguards, consultation process, experiences of Forest Association and sawmill operation
2023/06/22	<u>Meeting with Former NTC Vice-Chairman</u> Paul Pierre, Former NTC Vice-Chairman <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u>	2022 NTC resolution, consultation process

Date	Attendees	Topics Discussed
	Franklin Paniagua	
2023/06/22	<p><u>Santa Rosa Villages:</u> Stavros Stanley, Toshao, Santa Rosa Ronald Benjamin, Kamwatta, Senior Councilor Tricia Rodriguez, Acquero Area Councilor Seckel Castello, Huradiah, Secretary Angus Savory, Huradiah, Area Treasurer Diane Hernandez, Parakeese, Treasurer Mariaelin James, Chairperson, Women’s Group (plus 32 other residents who provided names on attendance roster, additional people may have opted to not sign attendance roster, attendance roster on file)</p> <p><u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha</p> <p><u>ART Secretariat (Observer):</u> Franklin Paniagua</p>	REDD+ program, safeguards, 2022 NTC resolution, consultation process, experience with land titling process, Protected Area boundary concerns, village plans
2023/06/23	<p><u>Bethany Village:</u> Sonia Latchman, Toshao (plus 44 other residents who provided names on attendance roster, additional people may have opted to not sign attendance roster, attendance roster on file)</p> <p><u>Aster Global Team:</u> Kevin Markham</p> <p><u>ART Secretariat (Observer):</u> Franklin Paniagua</p>	REDD+ program, safeguards, consultation process, experience with land titling process, village plans
2023/06/23	<p><u>Meeting with NTC Vice-Chairwoman</u> Sonia Latchman, NTC Vice-Chairwoman</p> <p><u>Aster Global Team:</u> Kevin Markham</p> <p><u>ART Secretariat (Observer):</u> Franklin Paniagua</p>	2022 NTC resolution, consultation process, village plan process
2023/06/23	<p><u>Capoey Village:</u> Ralph Hendricks, Toshao Allison Williams, Councillor Jerrel Abrams, Councillor (plus 45 other residents who provided names on attendance roster, additional people may have opted to not sign attendance roster, attendance roster on file)</p> <p><u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha</p> <p><u>ART Secretariat (Observer):</u> Franklin Paniagua</p>	REDD+ program, safeguards, consultation process, experience with land titling process
2023/06/24	<p><u>Meeting with NADF and GOIP:</u> Beverly Roberts, National Amerindian Development Foundation (NADF)</p>	REDD+ program, safeguards, multi-stakeholder steering

Date	Attendees	Topics Discussed
	Colin Klautky, Guyana Organisation of Indigenous People (GOIP) <u>Aster Global Team:</u> Kevin Markham <u>ART Secretariat (Observer):</u> Franklin Paniagua	committee, consultation process
2023/06/24	<u>Meeting with Amerindian People’s Association (APA)</u> Jean La Rose, Executive Director Laura George, Governance and Rights Coordinator Junisha Johnny, Vice President David Wilson, Secretary Earl Thomas, Treasurer John Campbell, Assistant Secretary Reynold Hudson, Assistant Treasurer Jason Gardiner, Forest Peoples Program, Legal Advisor J. Sharon Atkinson, Policy Officer Don Stoll, Advocacy and Policy Support Officer Nicholas Peters, Advocacy and Policy Support Off. Kemal Robinson, Youth Rep Lakhram Bhagirat, Communications and Visibility Officer Clifton Pereira, NPDC, Chair Immaculata Casimero, SRDC, Women’s Rep, Communications Officer Mario Hastings, UMDC Chairman Lennox Percy, Paruima Village, Toshao Vivian Edwards, Waramuri Village, Toshao Additional individuals (4) who opted to not sign attendance roster <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua	REDD+ program, safeguards, multi-stakeholder steering committee, consultation process, 2022 NTC resolution, comments provided to ART Secretariat
2023/06/24	<u>Forest Concession Holders</u> Laikhram Das Indarjeet, CPTI Kevindra Tularam, Rong An Inc. Phillana Durant Wendy Fiedtkon, METFSLA Nola Lamazon, METFSLA Melisa Daniels, METFSLA Vanessa Daniels, METFSLA Devon Tyson, METFSLA Shereen Peters, CFPACSL Falana Menton, CFPACSL Kenneth Declou, CFPACSL Shenelle Bremner, CFFACSL Stacy-Ann Williams, CFFACSL	REDD+ program, safeguards, consultation process

Date	Attendees	Topics Discussed
	<p>Aletha Joseph, Hi Tech Construction Malissa Gallaway, Hi Tech Construction Keiamsha McAndrew, Hi Tech Construction Vijay Booklall, Surich Forest Inc Linden Duncan, ISLA Juanita Leacock, VBFAPA Alana Campbell, Vaitarna Holdings Kaydar Persaud, CFO Devendra Sukhram, R.L. Sukhram and Son LIC Devon M., R.L. Sukhram and Son LIC Steve Sanichar, Jettoo’s Lumberyard Joel Peneux, Orealla Loggers Association Satrohan Singh, A. Mazaharally & Sons Irfan Ally, A. Mazaharally & Sons Alishia Martin, BAWFAPC Ltd. <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua</p>	
2023/06/24	<p><u>Guyana Team:</u> Edward Goberdhan Pradeepa Bholanath Nasheta Dewnath Chandrouti Sookdeo Basmatee Mohabeer Mahandra Baboolall <u>Aster Global Team:</u> Kevin Markham Sandesh Shrestha <u>ART Secretariat (Observer):</u> Franklin Paniagua</p>	Onsite Field Visit Closing Meeting
2023/09/14	<p><u>Guyana Team:</u> Pradeepa Bholanath Nasheta Dewnath Kevin Hogan <u>Aster Global Team:</u> Shawn McMahon Sandesh Shrestha Justin Ziegler <u>ART Secretariat (Observer):</u> Christina Magerkurth Franklin Paniagua</p>	Findings Meeting: purpose was to review first round of findings issued by VVB and to allow the Participant to ask questions for clarification

Appendix C – Aster Global Verification Findings

*Note: Val/Ver below denotes verbiage from Aster Global’s internal checklist deciphering which items relate to validation and which items relate to verification. VV means the item relates to both. VVB is a shorthand term for Validation and Verification Body.

Item Number	1
Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021	Subsequent TREES Monitoring Reports shall be submitted within twelve months following calendar years 1, 3, and 5 of each crediting period and shall document one calendar year or two calendar years. TREES Monitoring Reports may optionally be submitted following calendar years 2 and 4 of the crediting period.
Evidence Used to Assess (Location in RD, MR, or Supporting Documents)	TMR; https://art.apx.com/mymodule/reg/TabDocuments.asp?r=111&ad=Prpt&act=update&type=PRO&aProj=pub&tablename=doc&id1=102
Findings - Round 1 (8 September 2023)	The VVB noted the TMR cover identifies the report date as 10/05/2022, which is less than 12 months from the end of the 2021 calendar year being documented in the TMR. However, the VVB reviewed the ART Registry website which shows the TMR for monitoring year 2021, representing Year 1 of the Second Crediting Period (2021-2025) was uploaded by the Participant on 13 January 2023, which is more than 12 months from the end of the 2021 monitoring period. The VVB is requesting clarification for the submittal date for the 2021 monitoring report.
Round 1 MNCF/mNCF/CL/OFI	CL: Please provide clarification in line with the finding.

<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>Submission of the TMR for Year 2021 and the revised TRD 2021-2025 was made in October 2022. The ART TREES process requires for the ART Secretariat to undertake a completeness check that all documents as required have been submitted and that this package is cleared for verification and validation. Guyana understands that this was done during the period following the submission to when the ART Secretariat completed their internal process and issued the notification of "cleared for verification and validation". As such, the official date of submission by Guyana of the 2021 TMR and the 2021-2015 Revised TRD is October 2022.</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>The Participant provided the requested clarification, which was also independently verified with the ART Secretariat. The VVB is reasonably assured that the monitoring report for the 2021 monitoring period was submitted prior to the end of 2022. Item closed.</p>

<p>Item Number</p>	<p>2</p>
<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021</p>	<p>Each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation and each subsequent TREES Monitoring Report which outlines the new and ongoing programs or activities including locations planned to achieve the ERRs.</p> <p>It is expected that the implementation plan will be the National REDD+ Strategies/Action Plan developed in accordance with the Warsaw Framework. If a different implementation plan is submitted under TREES, the Participant must explain any differences between the two plans. In the case when a Participant is using a subnational accounting area, the Participant must specify which REDD+ interventions from its National REDD+ Strategies/Action Plan are relevant to the subnational accounting area.</p>
<p>Evidence Used to Assess (Location in RD, MR, or Supporting Documents)</p>	<p>TRD, TMR</p>

<p>Findings - Round 1 (8 September 2023)</p>	<p>The VVB noted the following items:</p> <p>1) The VVB noted the TRD provides a description of the national REDD+ implementation plan strategy, and includes seven (7) specific programs or activities identified for achieving the ERRs. The VVB noted the instructions for the REDD+ Implementation Plan section of the TMR requires a summary of activities implemented during the reporting period in line with the program's REDD+ implementation plan strategy. The VVB noted the TMR provides summaries of activities implemented during the 2021 monitoring period for many, but not all, of the specific REDD+ actions identified in the Implementation Plan presented in the TRD. The VVB noted clarification is required whether activities were implemented in 2021 for these other REDD+ programs or activities identified in the TRD.</p> <p>2) The VVB noted the TRD states: "<i>Guyana's first LCDS covers the period 2010 to 2020, represents the crediting period outlined in this report,...</i>" The VVB determined clarification is required for this statement.</p> <p>3) The VVB determined the TRD and TMR address the status of the development of a National REDD+ Strategy/Action Plan, and how the LCDS differs from a National REDD+ Strategy/Action Plan. This item is addressed.</p> <p>4) The VVB noted instructions in the TRD and TMR for the REDD+ Implementation Plan section reference requirements for addressing SDGs. The VVB noted the TRD identifies how REDD+ activities contribute to national sustainable development goals. The VVB noted the TMR describes how REDD+ activities contributed to two of the SDGs specifically identified in the TRD (SDG 13 and SDG 15). The VVB noted the TRD states that actions associated with SDG 13 support SDG 6, but the TMR does not address SDG 6 or how REDD+ actions supported SDG6.</p>
<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>1. CL: Please provide clarification for whether activities were implemented in 2021 for each of REDD+ programs or activities identified in the TRD.</p> <p>2. CL: Please provide clarification for the crediting period represented by the report.</p> <p>4. MNCF: Please describe how the REDD+ activities contributed to SDG 6.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>TMR 2021 has been updated to reflect progress for 2021, in each of the 7 areas identified in the TRD.</p> <p>Details have been added on SDG 6.</p> <p>Correction has been made to make reference to the updated version of the LCDS which is relevant to crediting period 2021.</p>

<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>1. The VVB reviewed the updated TMR Section 15 and noted that activities implemented in, or continuing during, the 2021 monitoring period have been identified for each of the seven specific programs or activities identified in the TRD Section 15 (REDD+ Implementation Plan). The VVB substantiated the reported activities through review of supporting documentation and through interviews with relevant stakeholders. The VVB determined the clarification provided sufficiently addresses the requested clarification for this item. This item is closed.</p> <p>2. The VVB reviewed the TRD and determined the appropriate LCDS and dates have been clarified. This item is closed.</p> <p>4. The VVB reviewed the updated TMR Section 15 and noted that this section now provides a description for how REDD+ actions supported SDG 6. Through review of supporting documentation and interviews with GFC, the VVB substantiated that REDD+ activities have contributed to protecting watersheds from environmental degradation, one of the measures identified for SDG 6. The VVB determined the TMR now includes a description of how REDD+ activities have contributed to the three SDGs (SDG 13, SDG 15, and SDG 6) identified in the TMR. This item is closed.</p>
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<p>Item Number</p>	<p>3</p>
<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021</p>	<p>Following IPCC guidelines, GHG emissions for a given period shall be the product of activity data multiplied by emission factors, such that...</p>
<p>Evidence Used to Assess (Location in RD, MR, or Supporting Documents)</p>	<p>Guyana ART Workbook MC - thru2021_Feb2023, TRD, TMR</p>

Findings - Round 1 (8 September 2023)	Greenhouse Gas Emissions (t CO ₂ e) is calculated as per the requirement. However, the quantification of GHG emissions resulting from Fire-Biomass burning and Shifting Cultivation is inaccurate in the "Emissions" tab for the year 2021. The VVB noted incorrect emission factors from the "Deforestation EFs" tab were applied during the quantification process.
Round 1 MNCF/mNC F/CL/OFI	MNCF: Please make sure to use the correct emission factors for both Fire-Biomass burning and Shifting Cultivation. Additionally, please update the subsequent quantification accordingly.
Round 1 Response from Project Proponent (22 September 2023)	Updated in Emissions tab; re-ran MC analysis, updated TMR
Aster Findings - Round 2 (21 October 2023)	Appropriate updates are made in Emissions tab and TMR. MC analysis also confirmed. This item is closed.

Item Number	4
Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021	The TREES Registration Document and TREES Monitoring Report must provide descriptions of the methods used to establish activity data, with sufficient details to enable replication by a verifier. This includes:
Evidence Used to Assess (Location in RD, MR,	TRD, TMR, Guyana MRVS Report Year 2021 Final Revised, Guyana ART Workbook MC - thru2021_Feb2023, working_geodatabase.gdb

<p>or Supporting Documents)</p>	
<p>Findings - Round 1 (8 September 2023)</p>	<p>1. TREES Registration Document and TREES Monitoring Report provide descriptions of methods used to establish activity data. Additionally, in-depth details are included in the SOPs that are referenced in TREES Registration Document and TREES Monitoring Report.</p> <p>Activity data for degradation are reported in TREES Monitoring Report and ART workbook. However, the VVB have not been provided with verifiable evidence to substantiate the numbers reported for this monitoring period.</p> <p>2. Additionally, the VVB noted following discrepancies between MRVS report 2021 and ART workbook:</p> <p>Total forest area for 2019 - ART workbook: 18,057,340 ha - MRVS report: 18,019,350 ha</p> <p>Total forest area for 2021 - TREES PD, MR, and ART workbook: 18,000,980 ha - MRVS report: 17,986,000 ha</p>
<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>1. MNCF: Please provide the necessary files to confirm the reported degradation area.</p> <p>2. MNCF: Please clarify the discrepancies noted. Please clarify how the total forest area for 2021 was calculated and provide supporting evidence to substantiate the area reported. Additionally, please provide verifiable evidence to the VVB to confirm the Land cover classes area by land tenures reported in Table 2-1 of the MRVS report 2021.</p>

<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>1. Activity data for degradation uses reported volume for logging (see excel file "Production and Export Volume Value Table") and mapped buffers for degradation from mining and infrastructure (see zipped folder "Deg_Buffers_2021")</p> <p>2. Total Forest Area 2021: ART Trees required that Guyana to nominate the area to be monitored. This is the area stated in the ART Trees workbook and matches the shapefile provided.</p> <p>Why is the 2021 MRV area different? The MRV has evolved over time to meet the requirements of the JCN under the Guyana Norway Partnership. There are some subtle differences between the MRV and ART Trees area reporting.</p> <p>GFC focus for the MRV activity reporting was to report the area of deforestation, change rate and monitor change within the Intact Forest Landscape. Each year the annual deforestation amount is subtracted from the forest area remaining to give a new start forest area.</p> <p>The forested area for the MRV reporting was initially reported aspatially, by subtracting the area of non-forest from the country area – both are spatial layers. At that time, a separate forest area GIS layer was not created. At certain points the forest extent, has been refined as high-resolution datasets or more complete satellite coverage became available. This point is mentioned in the MRV report. The focus has been on mapping deforestation, so these edits were seen as improvements to ancillary datasets. In year 2022 monitoring report, the MRVS and ART Reports are expected to be directly streamlined.</p> <p>Total land area of Guyana is 21 113 657 ha, and a matching spatial version of this layer (country_boundary) has been made available. Similarly, a layer (country_statistics_output_001) has been supplied to recreate the breakdown of land classes by area. For the latter, please:</p> <p>Note 1 that to recreate the table, this needs to be pivoted by the columns land class and area_ha.</p> <p>Note 2 as the table is reported in the '000 ha scale, divide the pivoted output by 1000 to match the column "Total" in table 2-1 of the MRVS report.</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>1. Values for logging and degradation from mining have been confirmed. However, the VVB noted value for "Illegal logging (subset of logging volume, for reference only)" is reported incorrectly in Activity data table in section 10 of TMR.</p> <p>2. The response provided here along with the supporting files, addresses the identified discrepancy, and provides explanation of the total forest area for the year 2021. Additionally, land over classes area by land tenures reported in Table 2-1 has been confirmed. This item is closed.</p>

Round 2 MNCF/mNC F/CL/OFI	1. mNCF: Please address the finding noted.
Round 2 Response from Project Proponent (23 October 2023)	Section 10 of the TMR has been edited to reflect the correct total for illegal logging.
Aster Global Round 2 Response Review and Close-out (6 November 2023)	Illegal logging value in Activity data table in section 10 of TMR has been updated correctly. Item closed.

Item Number	5
Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellent Standard (TREES) v2.0 August 2021	The focus under TREES is the GHG associated with land cover changes; however, for deforestation, land use change is the emphasis, and methods shall demonstrate that recorded deforestation is associated with land use change. Temporal dynamics of land use and land cover change must be considered to avoid the possibility of double counting, such as in cyclical systems like timber or tree crop harvest rotations, and shifting cultivation/fallow systems, so that emissions following temporary forest clearing are not counted more than one time.
Evidence Used to Assess (Location in RD, MR, or Supporting	TRD, TMR, Guyana MRVS Report Year 2021 Final Revised, working_geodatabase.gdb/Y12_Change_2021

Documents)	
Findings - Round 1 (8 September 2023)	SOPs and MRVS reports confirm that recorded deforestation is associated with land use changes. Temporal dynamics of land use and land cover change are tracked and reported annually. However, during the review of the 2021 deforestation layer (Y12_Change_2021), the VVB noted instances where areas that are mapped as deforested in 2021 were already included in the deforested area in preceding years.
Round 1 MNCF/mNCF/CL/OFI	MNCF: Please review 2021 deforestation layer to ensure that deforestation is not being double counted.
Round 1 Response from Project Proponent (22 September 2023)	<p>A minor error was identified in the supplied Year10_Change_2020 shapefile. It appears a few records have been erroneously shifted which has resulted in overlaps with the Year11_Change_2021 shapefile. Note that: Y11 = 2020 and Y12 = 2021.</p> <p>It is worth noting the total overlapping area is some 11.5 ha and only a single record is > 1 ha, which is the minimum mapping unit. Given mapping is at a national scale, these overlaps are determined to be anomalous and would be corrected as part of the ongoing annual mapping.</p> <p>Some very minor macro level overlaps have been observed in the Year 11 (2021) layer, but these sum to approx. 0.0008 ha, which is immaterial.</p> <p>Nevertheless, corrected shapefiles for both mapping years have been made available.</p> <p>Ongoing training will continue as part of the QA/QC effort to further build capacities in the detection of any minor issues that may be detected to limit or eliminate these as far as practicable.</p>
Aster Findings - Round 2 (21 October 2023)	The VVB acknowledges identified error as de minimis with no material impact on the overall emissions accounting. Furthermore, the VVB notes the commitment to ongoing training as part of the QA/QC effort demonstrates a continuous improvement in eliminating such errors. This item is closed.

Item Number	6
Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental	Where activity data are sourced from remote sensing, area estimates and confidence intervals must be reported. Good practice includes development of a sampling, response, and analysis design.

<p>Excellent Standard (TREES) v2.0 August 2021</p>	
<p>Evidence Used to Assess (Location in RD, MR, or Supporting Documents)</p>	<p>TRD, TMR, Guyana MRVS Report Year 2021 Final Revised, SOP - Forest Change Assessment_v29 (2).pdf, AA_2020_2021.zip (all files), Guyana ART Workbook MC - thru2021_Feb2023</p>
<p>Findings - Round 1 (8 September 2023)</p>	<p>1. Wall-to-wall approach is utilized to track deforestation. Deforestation events are manually digitized which is based on a systematic tile-based manual change detection using ArcGIS.</p> <p>Area mapped from GFC wall-to-wall mapping approach is independently checked by University of Durham using a stratified random sampling approach. Area estimates and confidence interval are reported in the report (Guyana MRVS Report Year 2021 Final Revised) which is provided to the VVB for review.</p> <p>The VVB reviewed the R-code provided to run the statistical analysis for accuracy assessment and confirmed values in output file "res_strata3.txt". However, the VVB noted following discrepancies between "MRVS report 2021" and the output file "res_strata3.txt":</p> <ul style="list-style-type: none"> - "Change Sample estimate" reported in MRVS report 2021 (Table 5.6 and 5.7) - "Change Rate Estimate" reported in MRVS report 2021 (Table A14) - Table A2 - ANALYSIS OF 2020 Hectares OF ALL CLASSES BY STRATUM - Table A4- ANALYSIS OF 2020 Proportions OF ALL CLASSES BY STRATUM <p>2. Based on the available files and information, the audit team were unable to verify the values presented in "Table 6.1 Drivers of Deforestation" which categorizes deforestation by drivers.</p> <p>3. Additionally, the VVB noted that the deforestation area and standard error for "settlements" are not reported in the ART workbook.</p>

<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>1. MNCF: Please address the identified discrepancies.</p> <p>2. MNCF: Please provide verifiable evidence to support the numbers presented in Table 6.1 of MRVS report.</p> <p>3. mNCF: Please include the missing information and update the calculations downstream in the ART workbook.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>The following changes have been made:</p> <p>1. The values stated in the Accuracy assessment and MRV report for deforestation and change rate are derived differently i.e. The GFC's wall to wall mapping vs. sample estimates therefore the values are different though not statistically significant.</p> <p>MRVS Report Table 5.7 Total forest loss of 8096 ha is reported in Table M1 of statistical output - this is because loss includes Forest -> NonForest and Degradation -> NonForest. Table 5.6 rate of change - this is taken from Table W1 in statistical output. Note that the vale has been converted to a percentage for reporting. MRVS Table A2 last 2 rows should not be in table and has been deleted -this has been done in the revised MRVS Report for year 2021 provided. MRVS Table A4 also contains last 3 rows in error - and has been deleted in the revised MRVS Report for year 2021 provided.</p> <p>2. Data for MRVS report Table 6.1 is from statistical output provided with this message. R code modified to provide driver breakdown - also provided with this response.</p> <p>3. Forest -> Settlements - Area and SE are recorded in the statistical output and in the MRVS report but not the ART workbook and has now been added.</p> <p>Settlement Data added in Activity Data tab, re-ran MC analysis, updated TMR</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>1. Values reported in tables 5.6, 5.7 and A14 have been confirmed. Errors noted in Tables A2 and A4 have bene corrected in the updated MRVS report. This item is closed.</p> <p>2. Table 6.1 values have been confirmed. This item is closed.</p> <p>3. ART workbook now includes information on deforestation area and standard error for "settlements," and the quantification has been accurately updated. This item is closed.</p>

<p>Item Number</p>	<p>7</p>
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<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021</p>	<p>Where activity data result from ground-derived data—including official industry or government records and statistics (e.g., harvested volumes)—information used is subject to verification, and a quantified estimate of uncertainty must be derived and reported.</p>
<p>Evidence Used to Assess (Location in RD, MR, or Supporting Documents)</p>	<p>TRD, TMR, Guyana MRVS Report Year 2021 Final Revised, Guyana ART Workbook MC - thru2021_Feb2023</p>
<p>Findings - Round 1 (8 September 2023)</p>	<p>The VVB noted that the data for logging activity is derived from the annual reported harvested timber volume. The total volume of harvested timber is reported in the workbook and TREES documents. However, upon reviewing the available information, the VVB were not able to confirm the numbers reported. Additionally, the requirement states estimate of uncertainty must be derived and reported.</p>
<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>MNCF: Please provide necessary information/files to satisfy this requirement.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>Reported volume for logging provided in excel file "Production and Export Volume Value Table." Because these values are reported by forest permit holders and mills, it is assumed that they represent true volume; no uncertainty estimates are available.</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>Reported harvested timber volume has been confirmed. As the harvested timber volume relies on data from forest permit holders and mills, the VVB agrees that these figures accurately reflect the actual volume, eliminating the need for uncertainty estimates. This item is closed.</p>

Item Number	8
Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021	Emission factors are the GHG emissions per unit of activity data. Factors shall be the net carbon stocks in the post deforestation or post degradation land use (e.g. the carbon stock pre- deforestation subtracted from the carbon stock in land use observed post-deforestation).
Evidence Used to Assess (Location in RD, MR, or Supporting Documents)	TRD, TMR, ART Workbook MC - thru2021_Feb2023
Findings - Round 1 (8 September 2023)	The VVB noted the degradation emissions factor appears to be a gross degradation emissions factor. However, as per the requirement emission factors shall be the net carbon stocks in the post-degradation land use.
Round 1 MNC/mNC F/CL/OFI	CL: Please clarify why it is appropriate to utilize the gross degradation emissions factor.
Round 1 Response from Project Proponent (22 September 2023)	As described in section 10 of the Monitoring Report: "Emission factors are developed by subtracting post deforestation carbon stocks from forest carbon stocks, with forest carbon stocks estimated from data collected under Guyana's NFMS. Post-deforestation carbon stocks for all activities are assumed to be zero for all pools except soil, except for shifting cultivation where for the initial conversion of forest to shifting cultivation there is a post-deforestation stock equal to the time-averaged stock over a typical shifting cultivation cycle in Guyana. Soil carbon stocks after conversion are estimated based on land use, management, and input factors as derived from IPCC (2006)"

<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>The VVB noted the process of developing emission factors for deforestation. However, the initial finding pertains to degradation. Furthermore, there is an incorrect reference, as it should be in Registration Document section 10 rather than the Monitoring Report.</p>
<p>Round 2 MNCF/mNC F/CL/OFI</p>	<p>CL: Please address the original finding.</p>
<p>Round 2 Response from Project Proponent (23 October 2023)</p>	<p>Response corrected to reflect the Registration Document section and provide explanation relating to emission factors for forest degradation impacts.</p> <p>As clarified in section 10 of the TRD: Degradation emission factors for logging, mining, and infrastructure are developed using a gain-loss approach (rather than a stock difference approach). As such, they are estimated based on the loss in biomass from degradation (e.g., from tree felling and incidental damage) and the gains in biomass, if any (e.g., increased regrowth). Therefore, the emission factors provide net change as they account for the impact of degrading activities, rather than the difference before and after degradation.</p>
<p>Aster Global Round 2 Response Review and Close-out (6 November 2023)</p>	<p>Thank you for your response and for incorporating additional clarifications into the TRD. While the standard requires calculating net carbon stocks as the difference between pre- and post-land use changes, as outlined in the report on Good Practice Guidance for Land Use, Land-Use Change, and Forestry (GPG-LULUCF), the VVB acknowledges that the gain-loss approach effectively accounts for the net change in carbon stocks resulting from degradation. Therefore, the VVB has a reasonable level of assurance that this requirement has been satisfied. Item closed.</p>

<p>Item Number</p>	<p>9</p>
<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021</p>	<p>All emissions can be taken immediately at the time of the activity data for the purpose of simplified accounting except for emissions from peat soils. For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented.¹⁰</p>

Evidence Used to Assess (Location in RD, MR, or Supporting Documents)	TRD, TMR, Guyana ART Workbook MC - thru2021_Feb2023
Findings - Round 1 (8 September 2023)	The VVB is unclear how this requirement is satisfied.
Round 1 MNCF/mNC F/CL/OFI	CL: Please address in line with the finding.
Round 1 Response from Project Proponent (22 September 2023)	Peat soils are not in occurrence in Guyana. This has been stated in the MRVS Year 2021 MRVS Report Section: 8
Aster Findings - Round 2 (21 October 2023)	<p>The VVB noted that the Year 2021 report (section 8) states that peat soils do not occur in Guyana. However, according to VVB's assessment (source links attached), it has been noted that peat soil is present in Guyana, particularly in the coastal region.</p> <p>Sources: https://wedocs.unep.org/handle/20.500.11822/37571 https://earthobservatory.nasa.gov/images/91449/south-america-is-rich-with-tropical-peat https://guyanachronicle.com/2019/06/02/peat-soil/ https://www.conservation.org/projects/irrecoverable-carbon/guyana</p>
Round 2 MNCF/mNC F/CL/OFI	CL: Please address in line with the finding.

<p>Round 2 Response from Project Proponent (23 October 2023)</p>	<p>The National Forest Carbon Monitoring System has included coverage of carbon stocks across all forest types in the country including coastal forest areas. These measurements combine to result in the national inventory that has been utilised for the MRVS Reporting for Guyana. Areas of coastal forests are minor (in relative ha) and experience very minimal deforestation. While stepwise improvements will be implemented to increase information on both above- and below-ground carbon in these areas, the impact is minor.</p> <p>Soil measurements from carbon plots taken from swamp and marsh forests have been included in the FCMS whilst studies have been ongoing on mangroves.</p> <p>This explanation is included in Section 8 for the MRVS Report Year 2021.</p>
<p>Aster Global Round 2 Response Review and Close-out (6 November 2023)</p>	<p>Thank you for your response and for incorporating additional clarifications into the MRVS Report year 2021. Based on the desktop review and on-site observation, the VVB has agreed that the extent of deforestation in coastal forest areas is minimal. Additionally, it is noted that while soil measurements from carbon plots within swamp and marsh forests have been incorporated into the FCMS (Forest Carbon Monitoring System), the VVB acknowledges an ongoing study regarding mangroves. Although the VVB does not consider this issue as a nonconformance, it bears the potential for becoming one in the future. Therefore, the VVB has opted to issue an observation on this matter.</p>

<p>Item Number</p>	<p>10</p>
<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021</p>	<p>MITIGATING FACTOR 3 (-5%): Demonstrated national reversal mitigation actions, plan or strategy developed in alignment with Cancun Safeguard F.</p>
<p>Evidence Used to Assess (Location in RD, MR,</p>	<p>TRD, TMR, Guyana MRVS Report Year 2021 Final Revised, Support documents referenced for Theme E.1; site visit, interviews with GFC and other stakeholders</p>

<p>or Supporting Documents)</p>	
<p>Findings - Round 1 (8 September 2023)</p>	<p>The VVB reviewed the TRD and TMR and confirmed that the demonstrated national reversal mitigation actions, plan or strategy developed are in alignment with Cancun Safeguard F. However, the VVB noted following:</p> <p>TRD and TMR state "Since 2010, there have been nine national-level assessments done on an annual basis". However, based on the most recent MRVS report of 2021, the VVB has identified a total of 11 national-level assessments.</p> <p>In addition, TRD and TMR state "The range of deforestation rates reported in this period is between 0.048% and 0.079% which is at a maintained low level." However, the VVB determined the deforestation rates should have been updated with the current reference period.</p>
<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>mNCF: Please address the findings noted.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>Correction has been made in the TMR and TRD to reflect the correct number of annual assessments, which is 11, as at year 2021. Correction has also been made in both the TMR and TRD to reflect the current reference period and the year of monitoring (year 2021).</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>The VVB confirmed the TMR and TRD have been updated to reflect the correct total national-level annual assessments. However, the VVB noted that the maximum value of the deforestation rate range for the reference period (2016-2020) is incorrect, as the accurate value, according to the ART workbook, is 0.073%. Likewise, the deforestation rate for the monitoring year 2021 is also incorrect, with the correct value from the workbook being 0.045%.</p>
<p>Round 2 MNCF/mNC F/CL/OFI</p>	<p>mNCF: Please address the findings noted.</p>
<p>Round 2 Response from Project Proponent (23 October 2023)</p>	<p>Maximum rates of deforestation ranges for the reference period of 2016 to 2020 and year 2021 have been corrected in both the TRD and the TMR.</p>

Aster Global Round 2 Response Review and Close-out (6 November 2023)	<p>The VVB confirmed the TMR and TRD have been updated to reflect the correct rates of deforestation ranges for the reference period of 2016 to 2020 and monitoring year 2021. Item closed.</p>
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Item Number	11
Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021	<p>Uncertainty shall be assessed on both activity data and emission factors. Errors shall be propagated between sources using Approach 2 (Monte Carlo simulation). Monte Carlo simulations shall use the 90% confidence interval and a simulation n of 10,000. The bootstrapping method may be used where the probability density function is unknown. The simulations will form the basis for estimations both of value and uncertainty at each step, as the simulated sum of components will be more accurate than an arithmetic approach. Thus, simulated values should replace arithmetic values in Section 10. ²⁰</p>
Evidence Used to Assess (Location in RD, MR, or Supporting Documents)	<p>Guyana ART Workbook MC - thru2021_Feb2023, TMR</p>

<p>Findings - Round 1 (8 September 2023)</p>	<p>Uncertainty is assessed on both activity data and emission factors as per the requirement. Monte Carlo simulations are conducted with the 90% confidence interval and a simulation n of 10,000.</p> <p>The VVB noted that the Monte Carlo exercise done by the Program in Guyana ART Workbook MC uses SimVoi v3.04. However v3.04 has been deprecated and replaced by v3.11. The VVB attempted to check the results (the 10000 simulations of Emission Reductions) using v3.11, and notes that v3.04 is no longer available for download; the VVB was unable to reproduce the monte carlo results using the same random seed number as the MC workbook specifies. It is unclear if the reason why the VVB was unable to reproduce the MC results is because of a difference in versioning in SimVoi, or for a different reason.</p>
<p>Round 1 MNCF/mNCF/CL/OFI</p>	<p>MNCF: Please clarify in line with finding.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>The MC has been re run and all steps double checked. The results are confirmed as accurate. Nevertheless, for the next reporting period, the updated version of the software would be used.</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>The VVB assessed the Monte Carlo value used in the Guyana ART Workbook MC by re-creating the Monte Carlo (MC) procedure 30 times. The VVB found that using a nonparameter permutation test, the Program's reported mean monte carlo value was within the 90 percentile range as the 30 re-creations of the MC procedure. Thus, the VVB is reasonably assured of the reported mean value used by the Program in the Guyana ART Workbook MC . This item is closed.</p>

<p>Item Number</p>	<p>12</p>
<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellanct Standard (TREES) v2.0</p>	<p>Outcome Indicator: Stakeholders had access to, use of, and control over land and resources in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework, and no involuntary relocation took place without the free, prior, and informed consent (FPIC) of any indigenous peoples and local communities (or equivalent) concerned.</p>

<p>August 2021</p>	
<p>Evidence Used to Assess (Location in RD, MR, or Supporting Documents)</p>	<p>TRD; TMR; support documents referenced for Theme B.3; interviews with GFC, indigenous communities, NGOs, and other stakeholders</p>
<p>Findings - Round 1 (8 September 2023)</p>	<p>1. The VVB noted the TRD describes the desired context-specific outcomes where REDD+ actions are implemented, consisting of capacity building and stakeholder engagement, and presents an initial plan for collecting monitoring information through stakeholder engagement to identify any instance of involuntary relocation, that can demonstrate outcomes starting within five years of the Participant joining ART or sooner. The VVB noted the TMR describes and supporting documentation and interviews with stakeholders substantiate that the initial plan for monitoring the Participant-defined, context-specific outcomes for REDD+ actions outlined in the TRD were implemented and monitored in 2021 for these items.</p> <p>2. The VVB noted the TRD states "Activities that will be implemented in the LCDS will be identified by Amerindian Villages and outlined in Village Sustainability Plans." The VVB noted the TMR does not report on the status of the Village Sustainability Plans for the 2021 monitoring period. The VVB determined this summary is required to demonstrate the status of these plans for the 2021 monitoring period.</p> <p>3. The VVB noted concerns raised through public comments indicated that there was a belief that some indigenous stakeholders may not have had access to, use of, or control over land and resources in line with relevant international conventions, agreements, and/or domestic legal framework. Through review of supporting documentation provided, and substantiated through site visit interviews, the VVB noted that where disputes over access, use, or control exist, there is a domestic legal framework in place for addressing such disputes. The VVB notes that these issues are covered in more detail through separate review and findings for Safeguards C and D. The VVB determined the supporting evidence provides reasonable assurance that no involuntary relocation of stakeholders took place as a result of implementation of REDD+ actions.</p> <p>4. The VVB noted a minor typo in the TMR outcome indicator section involving the</p>

	<p>acronym "FPIC"; the VVB determined this typographical error does not have a material impact on the outcome.</p>
<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>2. mNCF: Please provide the status of Village Sustainability Plans for the 2021 monitoring period.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>The TMR and TRD have been updated in Theme B.3 Outcome indicator. In the TMR, a status update is presented, including an overview of the benefits sharing mechanism. Accompanying this submission is the link with all Plans (241) submitted to date and the status update table. Clarification was provided in both the TMR and the TRD on the continuous and ongoing process of village plan submissions which began in the monitoring period and therefore presented as part of the Year 2021 TMR.</p> <p>Correction has been made in the TMR on FPIC.</p>

<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>The VVB reviewed the updated Theme B.3 Outcome indicator sections of the TRD and TMR. The VVB noted the TRD provides a description for how Indigenous villages and communities can participate in the benefits sharing mechanism based on their village sustainability plans or through outline plans. The VVB noted the TMR provides a description for how the outcomes related to village plans was initiated in 2021, though not realized until 2023, which is after the end of the monitoring period under verification. The VVB determined through review of supporting documentation and interviews with representative government, indigenous, and NGO stakeholders that discussions over the benefit-sharing mechanism were conducted in 2021, and continued through 2022 and 2023 consistent with the description provided in the TMR. The VVB noted the village outline plan concept was developed to enable villages and communities to participate in the benefit-sharing mechanism in 2023, and further noted the submittal letters accompanying these outline plans committed these villages and communities to developing full village sustainability plans. This item is closed.</p>
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<p>Item Number</p>	<p>13</p>
<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021</p>	<p>Structural Indicator:</p> <p>Relevant domestic legal framework, policies and programs consistently define the term natural forests and other natural ecosystems, distinguishing them from plantations, describe the process for mapping the spatial distribution of natural forests and other natural ecosystems, and policies or procedures are in place prohibiting the conversion of natural forests and other natural ecosystems as part of REDD+ actions.</p>
<p>Evidence Used to Assess (Location in RD, MR, or Supporting Documents)</p>	<p>TRD, TMR, Guyana MRVS Report Year 2021 Final Revised, site visit, interviews with GFC and other stakeholders</p>

<p>Findings - Round 1 (8 September 2023)</p>	<p>The VVB confirmed that the TRD describe how the legal framework or policies defines the term natural forests, distinguishing them from plantations, defines procedures for mapping of natural forests and policies that prohibit the conversion of natural forests as part of REDD+ actions.</p> <p>Based on the review of the information provided in the TMR, supporting documents, and observation and interview during the site visit the VVB confirmed the implementation of REDD+ actions in conformance with the structural indicator.</p> <p>However, the VVB noted a reference to the 2020 MRVS report in section "CANCUN SAFEGUARD E/Legislative and Policy Mandates Against Conversion of Natural Forests" of the TMR, but a reference to the 2021 MRVS report in the same section of the TRD.</p>
<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>mNCF: Please address the finding noted.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>Correction has been made to the TMR to reflect the updated version of the MRVS Report which is MRVS 2021 report.</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>The VVB reviewed the Structural Indicator for Theme E.1 in the TMR and confirmed the reference the appropriate MRVS Report has been corrected to 2021. Item closed.</p>

<p>Item Number</p>	<p>14</p>
<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0</p>	<p>Outcome Indicator: REDD+ actions were designed and implemented avoiding the conversion of natural forests and other natural ecosystems to plantations or other land uses.</p>

<p>August 2021</p>	
<p>Evidence Used to Assess (Location in RD, MR, or Supporting Documents)</p>	<p>TRD, TMR, Support documents referenced for Theme 5.1; site visit, interviews with GFC and other stakeholders</p>
<p>Findings - Round 1 (8 September 2023)</p>	<p>Based on the review of information provided in the TMR, supporting documents and interviews with representatives from GFC and other government agencies the VVB confirmed REDD+ actions were designed and implemented avoiding the conversion of natural forests and other natural ecosystems to plantations or other land uses. The VVB noted TRD and TMR describe and demonstrate how the MRVS was used as the basis for informing the design and monitoring the implementation of REDD+ actions. The VVB noted the MRVS Assessment Year 2021 Report substantiates no afforestation activities have been reported to date.</p> <p>The VVB confirmed the TRD defines the participant-defined context-specific outcome and presents a plan, including any justified adjustments since previous crediting periods, for ongoing collection of monitoring information that demonstrates stepwise improvements in achieving Participant-defined context-specific outcomes.</p> <p>The VVB confirmed the TMR demonstrates that outcome monitoring plan defined by the ART Participant is being implemented together with any identified and justified changes to the monitoring plan originally outlined in TRD. The VVB noted the MRVS Assessment Year 2021 Report demonstrates the stepwise improvements in Participant-defined context-specific outcomes.</p> <p>However, the VVB noted a reference to the 2020 MRVS report in section "CANCUN SAFEGUARD E/ OUTCOME INDICATOR " of TMR.</p>
<p>Round 1 MNCF/mNCF/CL/OFI</p>	<p>mNCF: Please address the finding noted.</p>
<p>Round 1 Response from Project</p>	<p>Reference to the MRVS Year 2020 report has been corrected to reflect MRVS Year 2021 report in this section of the TMR.</p>

Proponent (22 September 2023)	
Aster Findings - Round 2 (21 October 2023)	The VVB reviewed the Outcome Indicator for Theme E.1 in the TMR and confirmed the reference to the appropriate MRVS Report has been corrected to 2021. Item closed.

Item Number	15
Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021	Process Indicator: Public institutions have made use of mandates, procedures, and resources to protect and avoid adverse impacts on natural forest areas and natural ecosystems, biodiversity, and ecosystem services in the design and implementation of REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic legal frameworks, policies and programs.
Evidence Used to Assess (Location in RD, MR, or Supporting Documents)	TRD, TMR, Support documents referenced for Theme 5.2; site visit, interviews with GFC and other stakeholders

<p>Findings - Round 1 (8 September 2023)</p>	<p>The VVB reviewed Process Indicator section for Theme E.2 in the TRD and determined that the description provided does not identify how the public institutions have made use of mandates, procedures, and resources to protect and avoid adverse impacts on natural forest areas and natural ecosystems, biodiversity, and ecosystem services in the design and implementation of REDD+ actions.</p> <p>The VVB noted the TMR describes how public institutions have made use of mandates, procedures, and resources to protect and avoid adverse impacts on natural forest areas and natural ecosystems, biodiversity, and ecosystem services in the design and implementation of REDD+ actions, according to relevant domestic legal frameworks, policies and programs. The VVB determined through review of supporting documents and interviews with representatives from GFC and other government agencies that public institutions made use of mandates, procedures, and resources to protect and avoid adverse impacts on natural forest areas and natural ecosystems, biodiversity, and ecosystem services in the design and implementation of REDD+ actions during this crediting period.</p>
<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>MNCF: Please address in line with findings to describe in the TRD how public institutions have made use of mandates, procedures, and resources to ensure that REDD+ actions are designed, implemented and monitored in a manner that incentivizes protection and conservation of the natural forest areas, biodiversity, and ecosystem services identified as priorities under the structural indicator.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>Theme E.2 of the TRD has been updated to detail how public institutions have made use of their mandates to fulfill the requirements of this indicator.</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>The VVB confirmed the Process Indicator section for Theme E.2 in the TRD has been revised to provide a description for how the public institutions have made use of mandates, procedures, and resources to protect and avoid adverse impacts on natural forest areas and natural ecosystems, biodiversity, and ecosystem services in the design and implementation of REDD+ actions. The VVB noted the information provided is consistent with the TMR description which was substantiated through review of supporting documents and interviews with representatives from GFC and other government agencies. Item closed.</p>

<p>Item Number</p>	<p>16</p>
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<p>Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021</p>	<p>Process Indicator: Public institutions have identified and integrated measures to address the risk of reversals in the design, prioritization, implementation, and periodic assessments of REDD+ actions.</p>
<p>Evidence Used to Assess (Location in RD, MR, or Supporting Documents)</p>	<p>TRD, TMR, Guyana MRVS Report Year 2021 Final Revised, Support documents referenced for Theme 6.1; site visit, interviews with GFC and other stakeholders</p>

<p>Findings - Round 1 (8 September 2023)</p>	<p>The VVB reviewed the TRD and TMR and noted three mechanisms in place at the institutional level to enable the objectives of preventing risk of reversals:</p> <ol style="list-style-type: none"> 1. Continuous multi-stakeholder consultation process, 2. Operational Governance Structures, and 3. Continuous Engagement with the Ministry of Natural Resources and Government Ministries” <p>The VVB acknowledges these processes as identified in the TRD and TMR identify measures integrated into government agency procedures to address risk of reversals. The VVB determined through site visit, interview with GFC and other government agencies and through the review of supporting documents that the risk of reversals is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures ensuring that the implementation of REDD+ actions are in conformance with the indicator.</p> <p>Additionally, the VVB noted following:</p> <p>TRD and TMR state "Since 2010, there have been nine national-level assessments done on an annual basis". However, based on the most recent MRVS report of 2021, the VVB has identified a total of 11 national-level assessments.</p> <p>TRD and TMR state "The range of deforestation rates reported in this period is between 0.048% and 0.079% which is at a maintained low level." However, the VVB determined the deforestation rates should have been updated with the current reference period.</p>
<p>Round 1 MNCF/mNC F/CL/OFI</p>	<p>mNCF: Please address the findings noted.</p>
<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p>The TMR and TRD have been updated to reflect the correct number of annual assessments (11) and the range of deforestation for the reference period of the report as well as the monitoring period of year 2021.</p>
<p>Aster Findings - Round 2 (21 October 2023)</p>	
<p>Round 2 MNCF/mNC F/CL/OFI</p>	<p>mNCF: Please address the findings noted.</p>

Round 2 Response from Project Proponent (23 October 2023)	Maximum rates of deforestation ranges for the reference period of 2016 to 2020 and year 2021 have been corrected in both the TRD and the TMR.
Aster Global Round 2 Response Review and Close-out (6 November 2023)	The VVB confirmed the TMR and TRD have been updated to reflect the correct rates of deforestation ranges for the reference period of 2016 to 2020 and monitoring year 2021. Item closed.

Item Number	17
Architecture for REDD+ Transactions (ART) Program The REDD+ Environmental Excellence Standard (TREES) v2.0 August 2021	6. Description of ownership rights to ERs to be issued by ART
Evidence Used to Assess (Location in RD, MR, or Supporting Documents)	TRD; TMR; Guyana's Revised National Forest Policy Statement (2018); Resolution-of-the-National-Toshaos-Council-Conference-July-15-final July 15 2022.pdf; NTC Council Conference Meeting Report - Final to Send.pdf; Final Village Plans, Batches One through Sixteen; Interviews with Indigenous leaders, community members, NGOs, and other Stakeholders

<p>Findings - Round 1 (8 September 2023)</p>	<p>TREES Validation and Verification Standard (December 2021) [TREES V&V Standard] Section 3.3 requires validation of "Ownership Rights to TREES Credits", specifically through the requirement: "The VVB evaluates whether the ART Participant has provided a description of its rights to the TREES credits or plan to obtain rights. The VVB validates the completeness of the description but does not validate the legality of the claims to the credits. "TREES V&V Standard Section 3.4 requires "Verification of ownership rights to ERRs to be issued by ART", specifically through the requirement: "The VVB verifies that the ART Participant has provided a description of its rights to the TREES credits or plan to obtain rights and verifies that any changes since the last TREES document submission have been included. The VVB does not assess the legality of the claims to the credits." The VVB reviewed the TRD and TMR and noted the following items:</p> <p>1) The VVB reviewed Section 6 of both the TRD and TMR and noted the Participant has provided a description of its rights to TREES credits based on management and administration of forests in Guyana under the Guyana Forestry Commission Act 2007 and Forest Act 2009, as well as based on the Forest Carbon Services policy included as part of Guyana's National Forest Policy (2018). The VVB noted the description in the TRD for the second crediting period and TMR for the 2021 monitoring period are not consistent with the description provided for the TRD and TMR for the first crediting and monitoring period (2016-2020). The VVB determined the TRD and TMR for the first crediting period included a statement that the National Forest Policy "does not directly apply to private property and Amerindian Titled Lands", and further that "the Policy can accommodate the participation of indigenous communities, once options are developed to facilitate the genuine participation of Amerindian Titled Lands." The VVB determined the description presented in the TRD and TMR are incomplete. The VVB determined this is a nonconformance to be corrected.</p> <p>2) Based on review of information cited from Guyana's Revised National Forest Policy Statement (2018), the VVB determined that this Policy Statement (on page 8) provided evidence, supported by other documents provided, that the Participant has clear ownership rights to TREES Credits on State Lands. The VVB determined no further action is required for this item.</p> <p>3) The VVB noted that in both the TRD and TMR the Process Indicator for Theme A2 indicates that private forest owners are included within Guyana's forest sector. The VVB noted that discussions with representatives of the Guyana Lands and Surveys Commission (GLSC) substantiated that some private property may contain forests. The VVB was not able to locate information that identifies the location, extent, or total amount of forest contained on private property that is included in the national forest inventory among the data provided by the Participant. The VVB determined the TRD and TMR do not provide a description of the Participant's rights to the TREES credits or plan to obtain rights for private property. The VVB determined this is a nonconformance to be corrected, and also requests supporting documentation to substantiate the location, extent, and total amount of forest contained on private property.</p>
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4) The VVB noted the TRD and TMR identify the LCDS 2030 as including the approach to ART-TREES and the benefit-sharing mechanism inclusive of the 2016-2025 period, and that the LCDS 2030 was endorsed by the National Toshias Council (NTC) at their Conference in July 2022. The VVB noted the validation and verification reports for the first crediting and monitoring period (2016-2020) relied on this NTC endorsement as a key item for determining the Participant had provided a description of its rights to the TREES credits. However, the VVB further noted an "Observation" had been issued for both the validation and verification reports for the first crediting and monitoring period. The VVB noted the Observation indicated that because endorsement of the NTC for the LCDS 2030 was a key consideration used in substantiating the Participant's rights to manage and administer ERs to be issued by ART that are derived from titled and untitled Amerindian land, any changes to this endorsement by the NTC would require reassessment to determine how the changes could affect the Participant's rights.

The VVB noted stakeholder comments were received identifying concerns over the Participant's ownership rights to the TREES credits on indigenous lands based on the NTC endorsement. The VVB determined these comments merited additional consideration and were used to help inform evidence gathering and requests as part of the audit. The VVB reviewed the Participant's formal responses to these concerns, reviewed supplemental supporting documents, and conducted interviews with government, indigenous, and NGO stakeholders. The VVB noted that support documents provided by the Participant included Village Sustainability Plans (VSP) or Outlines, along with submittal letters and minutes from village/community general meetings dealing specifically with participation in the National Forest Carbon Credits Programme and Benefits Sharing Mechanism, **from 237 of 242 Amerindian villages, communities, and community development councils (CDCs) (as of 18 August 2023)**. The VVB noted the following regarding these VSPs:

4a. The VVB noted that **229 of the 237 submittals** received included statements that the villages/communities had held, in accordance with Sections 13, 32, and 34 of the Amerindian Act, a Village General Meeting and by majority had expressed their agreement to utilize the VSP for the purpose of participating in the National Forest Carbon Credits Programme and Benefits Sharing Mechanism. The VVB determined this statement substantiated the confirmation by these villages/communities/CDCs of their concurrence with the government of Guyana's policy for a national REDD+ jurisdictional approach utilizing ART-TREES, consistent with the NTC endorsement of July 2022.

4b. The VVB noted that **6 of the other 8 submittals** did not provide as clear a statement as indicated by item 4a above, but did reference without limitations their agreement to participate in national programs such as the LCDS and use of the proceeds of carbon credit revenues, or alternatively acknowledged intended use of carbon credit revenues. The VVB determined these statements substantiated the confirmation by these villages/communities/CDCs of their concurrence with the government of Guyana's policy for a national REDD+ jurisdictional approach utilizing ART-TREES, consistent with the NTC endorsement of July 2022.

	<p>4c. The VVB noted the submittal from Katoka Village only references use of a "fund allocated for development" with no reference to participating in the National Carbon Credits Programme. The VVB determined that the statement by Katoka Village, while not specifically substantiating the NTC endorsement, did not withdraw consent from the NTC endorsement.</p> <p>4d. The VVB noted the submittal from Kako Village limits consent to participating in the National Carbon Credits Programme for only the 2016-2020 crediting period at this time. The VVB determined the statement by Kako Village clearly indicated the village's requirement that consent must be obtained from the village for continued participation in the National Carbon Credits Programme for this second crediting period and 2021 monitoring period. The VVB determined this time-limited consent constituted a change from the last TREES document submission. Based on the response from the Village of Kako, the VVB determined the TRD and TMR do not identify how ownership rights to TREES credits would be affected by an Amerindian village or community that chooses to withdraw its consent from the NTC endorsement, or identify a plan to obtain such rights. The VVB determined this is a nonconformance to be corrected.</p> <p>4e. The VVB further noted that as of 18 August 2023, there were 5 of the 242 villages/communities that had not responded. The VVB noted the Participant confirmed via email (4 August 2023) that none of these villages/communities had communicated a desire to the GoG to withdraw consent of the individual village/community from the NTC endorsement of July 2022. The VVB notes Item 4e is subject to additional review if these 5 villages/communities submit statements prior to the completion of the validation/verification activities.</p>
<p>Round 1 MNC/mNC F/CL/OFI</p>	<p>MNCF: Please address the nonconformances noted by items 1, 3, and 4d. Please also provide supporting documentation noted by these items.</p>

<p>Round 1 Response from Project Proponent (22 September 2023)</p>	<p style="text-align: right;">17:</p> <p>Question</p> <p>(1) Section 6 of the TMR 2021 and TRD 2021-2025 have been updated to reflect the Policy outline as included in the first crediting period of 2016-2020 which stated that: "Forests in Guyana are managed and administered under the Guyana Forestry Commission Act 2007 and the Forest Act 2009. Guyana's National Forest Policy outlines the national ownership and mandate of forest areas in Guyana and include forest goods and services including forest carbon services. Page 8 of Guyana's Revised National Forest Policy Statement (2018) also states: "Guyana's National Forest Policy (NFP) will guide the administration and management of forested areas on State Lands, which includes the State Forests as well as the inland waterways, protected areas, and research areas. It does not directly apply to private property and Amerindian Titled Lands. However, the Policy can accommodate the participation of indigenous communities, once options are developed to facilitate the genuine participation of Amerindian Titled Lands."</p> <p>(3) Guyana is building its nationwide system that records individual land titles in a digital GIS format. This is in progress and whilst this is being done, the total areas by main categories are recorded: State Lands, State Forest, Protected Areas, and Amerindian areas. Private forests either have long term leases from the State and therefore are recorded under the State Land category, or are small holding that are privately owned. The Guyana ART monitoring area only covers forested land outside of settlements and is divided into state lands, state forest, protected areas and titled Amerindian areas. Except for long term leases issued to private land managers, for which the ownership continues to be under the State Lands category, private lands occur mainly in urban towns where the occurrence of forest cover is minimal.</p> <p>As far back as the first development strategy for Guyana, the National Development Strategy (http://www.ndsguyana.org/Frames/chapter22.htm) indicates that freehold landholdings are pretty small. It concludes that the distribution of lands is characterized by the predominance of small farms of 5-15 acres each) and that 90% of Guyana's land is Government owned. It seems that outside of settlements we are likely occurring in small holdings that lie within the non-forest area, and Lease arrangements are most common in Guyana outside of settlements.</p> <p>For any private holding of forest (that is not lease type arrangements), Chapter Two (page 46) of LCDS 2030 sets out Guyana's approach to nesting as the way for such land holders to access rights for all non-state stakeholders, including private non-lease property holders.</p> <p>(4e) At the time when the findings were written, the Government had sent a reply addressing the issues raised in the letter from the Toshao of Kako. At the time, no response to that letter had been received from the Toshao. However, as set out in the LCDS, there is no deadline for participating in the benefit sharing mechanism, so we</p>
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suggest that the lack of evidence for opting in from Kako should not be seen as a non-conformance, rather it is important to safeguard every village/community's right to take the time they need to take before they decide whether or not to participate in the mechanism, and not have deadlines imposed by either the Government or the audit process. Additional text has been added to Section 6 in the TMD/TMR to affirm the right of villages/communities to take their time, as well as to repeat that the absence of participating in the benefits sharing mechanism does not remove any rights from villages/communities.

However, in the time since the findings were sent, a reply was received from the Village Council, setting out how they were satisfied that their concerns had been addressed by the Government, and stating their choice to opt in for credits issued for 2021 (and 2022).

<p>Aster Findings - Round 2 (21 October 2023)</p>	<p>1. The VVB reviewed the updated TRD and TMR and noted the referenced statement from Guyana's Revised National Forest Policy Statement (2018) has been included. The VVB determined inclusion of this statement in the TRD and TMR brings these documents into alignment with the TRD and TMR for the first crediting period and with the Policy Statement. This item is closed.</p> <p>3. The VVB reviewed the response provided and the referenced support documents. Based on private forests outside settlements reported as being on State Lands under long-term lease agreements, and these areas reported as accounted for as State Lands within the MRVS, and private forests on private holdings reported as small holdings within settlements and not included in the monitoring area, the VVB determined that the clarification provided addresses the concern about size and location of privately held forests noted for this item. The VVB noted that the Participant reporting that private property was not included in the forest cover inventory or accounting area for ART TREES is consistent with how the identified how private property was handled for the first Crediting Period (2016-2020). The VVB further noted that the LCDS 2030 Chapter 2 identifies mechanisms by which holders of private lands in Guyana can restore forests and how resulting REDD+ projects can be nested under the national ART TREES program. This item is closed.</p> <p>4d. The VVB reviewed the 13 September 2023 letter from the Kako Village Council and noted the letter updated the Village's agreement to participate in the national carbon credits programme for 2023-2024, which was identified as including credits to be issued for the crediting period covering the years 2021 and 2022 as well as the previously agreed crediting period covering 2016 to 2020. The VVB noted Section 6 of the TRD and TMR has been updated to clarify that the National Toshias' Council has the right to withdraw consent for participation in the ART-TREES mechanism, and has the right to withdraw support for the benefit sharing mechanism and/or to propose alternatives. The VVB noted Section 6 of the TRD and TRM has been updated to further clarify that individual villages are free to opt in to the carbon credit programme and to agree to implement the LCDS 2030 at community level, that there is no deadline set for this decision, and are free to make alternative proposals for carbon market participation. The VVB determined this clarification addresses this item and that based on review of the submittal letter for village plans/outline plans provided to date (241 out of 242 through 22 September 2023), including updated letter from the Kako Village Council, there are no Amerindian villages or communities that have withdrawn consent from the NTC endorsement for participation in the national carbon credit program under ART-TREES for the 2021 - 2025 crediting period under validation, or the 2021 monitoring period under verification. This item is closed.</p> <p>4e. The VVB noted that as of 22 September 2023 the Participant reported receiving, and provided for VVB review, 4 of the 5 village plans/outline plans reported as outstanding in the Round 1 finding. The VVB noted that each of 4 provided a similar attestation as noted by Round 1 finding item 4a. The VVB noted the TMR states under the Outcome Indicator for Theme B.3 that the remaining village is working on strengthening its governance structure to participate in the programme. The VVB further noted the remaining village is</p>
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	<p>a satellite village of a titled Village that has already submitted its own village plan under cover of a submittal letter with the attestation concerning agreement by the village to participate. The VVB determined that based on this information, this item is closed, but can be reopened for additional consideration if the remaining village submits a statement withdrawing consent for participating in the national carbon credits programme prior to the completion of the validation/verification activities.</p>
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Appendix D – List of Documents Received and Reviewed by Aster Global

Document	Received
Guyana ART Verification and Validation 2021	3/1/2023
Initial Submission of All Documents - March 1 2023	3/1/2023
Means of Verification on Outcomes	3/1/2023
TREES-Monitoring-Report-Guyana 2021 Final.docx	3/1/2023
A1	3/1/2023
EU FLEGT Reports 2021	3/1/2023
FAOEUFLEGT- Annex 4 - Final Report .docx	3/1/2023
Report Berbice Forest District.pdf	3/1/2023
Report Demerara Forest District.pdf	3/1/2023
FLEGT Compliance Training with Amerindian Villages 2021.docx	3/1/2023
Report Essequibo Forest District.pdf	3/1/2023
Report National Event.pdf	3/1/2023
Report North West Forest District.pdf	3/1/2023
EU FLEGT Reports	3/1/2023
8-Page-FLEGT Newsletter 2021-Issue 1 October 2021-Resized (1).pdf	3/1/2023
Guidelines-for-Forest-Operations-SMALL-CONCESSIONS2018-3-04-SG-EDIT-2.pdf	3/1/2023
Guyana-National-Forest-Plan-2018.pdf	3/1/2023
Guyana-National-Forest-Policy-Statement-2018.pdf	3/1/2023
Annual Report GFC 2021.pdf	3/1/2023
CoP-for-Forest-Operations-2018.pdf	3/1/2023
Guyana's revised NDC - Final.pdf	3/1/2023
A2	3/1/2023
Technical Report on MRVS Areas	3/1/2023
FINAL Degradation Definition for Guyana.pdf	3/1/2023
GFC_MRV CRMS Parallel Reporting System.pdf	3/1/2023
Emission Factor Report Dec 2020.pdf	3/1/2023
Guyana_Forest_Monitoring_System_Review.pdf	3/1/2023
Guyana Forest Degradation Accounting Approach.pdf	3/1/2023
New Technology Options.pdf	3/1/2023
2019 Stratification Report_final.pdf	3/1/2023
Hagen et al GuyanaFCMS_CompleteUncertaintyAssessment_Mar 2017.pdf	3/1/2023

Proposed Refinement of Methods for Determining the Extent and Scale of Shifting Cultivation.pdf	3/1/2023
Shifting_cultivation_EF_report.pdf	3/1/2023
Guyana's revised NDC - Final.pdf	3/1/2023
Joint Concept Note (JCN) 2012.pdf	3/1/2023
Joint_Concept_Note_between_the_Govt_of_Guyana_and_the_Govt_of_Norway Original 2009.pdf	3/1/2023
Guyana MRVS Report Year 2021 Final Revised.pdf	3/1/2023
FTCI-RIL_Manual[1].pdf	3/1/2023
Additional Documents for all Themes	3/1/2023
Guyana-EU-VPA-and-Annexes-with-Disclaimer.pdf	3/1/2023
Guidelines-for-Forest-Operations-SMALL-CONCESSIONS2018-3-04.pdf	3/1/2023
LCDS-2030-Parliamentary-Resolution August 08 2022.pdf	3/1/2023
MSSC-approves-LCDS-2030 July 18 2022.pdf	3/1/2023
Resolution-of-the-National-Toshaos-Council-Conference-July-15-final July 15 2022.pdf	3/1/2023
Report-on-Comments-and-Revisions-Considered-in-LCDS-2030-Final-For-Release.pdf	3/1/2023
Signed ADF Phase II Project Document June 2014.pdf	3/1/2023
Guyanas-Low-Carbon-Development-Strategy-2030.pdf	3/1/2023
SLDM-Project-Document-v3-for-Submission-to-GRIF-Steering-Committee-29-11-17.pdf	3/1/2023
A Guideline for Amerindian Land Titling in Guyana.pdf	3/1/2023
CoP-for-Forest-Operations-2018.pdf	3/1/2023
EU FLEGT - Annex-5-GTLAS.pdf	3/1/2023
SOP - Forest Change Assessment_v29 (2).pdf	3/1/2023
EU FLEGT - Annex-2-Draft-Legality-Definition (1).pdf	3/1/2023
B1	3/1/2023
EU FLEGT Reports 2021	3/1/2023
EU FLEGT Reports	3/1/2023
8-Page-FLEGT Newsletter 2021-Issue 1 October 2021-Resized (1) (1).pdf	3/1/2023
FAOEUFLEGT- Annex 4 - Final Report .docx	3/1/2023
FLEGT Compliance Training with Amerindian Villages 2021.docx	3/1/2023
Report Berbice Forest District.pdf	3/1/2023
Report Demerara Forest District.pdf	3/1/2023
Report Essequibo Forest District.pdf	3/1/2023
Report National Event.pdf	3/1/2023
Report North West Forest District.pdf	3/1/2023
Annual Report GFC 2021.pdf	3/1/2023
GFC Act.pdf	3/1/2023
Guyana MRVS Report Year 2021 Final Revised.pdf	3/1/2023

Access to Information Act.pdf	3/1/2023
Joint Concept Note (JCN) 2012.pdf	3/1/2023
Joint_Concept_Note_between_the_Govt_of_Guyana_and_the_Govt_of_Norway Original 2009.pdf	3/1/2023
Protected Areas Act.pdf	3/1/2023
B2	3/1/2023
GRIF reports	3/1/2023
ADF 1 and 2 - from previous period	3/1/2023
Phase 1	3/1/2023
Reports	3/1/2023
Other	3/1/2023
20131100_ADF_Operational Manual.pdf	3/1/2023
20141200_ADF_FINAL_Report_updated2017.pdf	3/1/2023
20160419_ADF_Final Evaluation Report Phase 1.pdf	3/1/2023
20120314_ADF Project Concept Note (Initiation Plan)_Phase 1_Draft.pdf	3/1/2023
20120606_ADF_Record_of_Decision_for_Preparation.pdf	3/1/2023
20120323_ADF_Fees Request Phase 1.pdf	3/1/2023
20120809_ADF_Project Concept Note (Initiation Plan)_Phase 1_signed.pdf	3/1/2023
Phase 2	3/1/2023
2018 No-Cost-Extension	3/1/2023
20170725_ADF_letter on ADF II no-cost extension.pdf	3/1/2023
20171221_ADF_Additional information on ADF request for no cost extension.pdf	3/1/2023
20180130_ADF_Record of Decision NCE - GRIF 2018.docx	3/1/2023
Decision on NCE email.pdf	3/1/2023
Decision on NCE.pdf	3/1/2023
Reports	3/1/2023
2014	3/1/2023
ADF 2014 Oct - Dec Report.docx	3/1/2023
ADF Annual_Progress_Report_Jan-Dec 2014.docx	3/1/2023
ADF Nov 2014 Report.docx	3/1/2023
2015	3/1/2023
ADF 2 Annual Report 2015.docx	3/1/2023
ADF TPI Quarterly_Progress_Report_Apr-June 2015.pdf	3/1/2023
ADF2 Quarterly_Progress_Report_Jul-Sept 2015.pdf	3/1/2023
ADFII Inception Report 2015.pdf	3/1/2023
2016	3/1/2023
ADF2 Quarterly_Progress_Report Q2 2016.pdf	3/1/2023
ADF2 Quarterly_Progress_Report Q3 2016.pdf	3/1/2023
ADF2 Quarterly_Progress_Report Q1 2016.pdf	3/1/2023

ADF2 Quarterly_Progress_Report Q4 2016.docx	3/1/2023
2017	3/1/2023
ADF MoIPA half year 2017 - final update.docx	3/1/2023
ADF2 Quarterly_Progress_Report Q2 2017.docx	3/1/2023
ADF2 Quarterly_Progress_Report Q3 2017.docx	3/1/2023
20170200_ADF_Midterm Evaluation Report_Phase 2.pdf	3/1/2023
20181200_ADF Final Evaluation Report_Phase 2.pdf	3/1/2023
20181200_ADF_Final Report_Phase 2.pdf	3/1/2023
20140904_ADF_Record_of_Decision_Project Document_Phase 2.pdf	3/1/2023
20140918_ADF_Project Document_Phase 2_signed.pdf	3/1/2023
ALT Project - from previous period	3/1/2023
No cost Extensions	3/1/2023
2019 Email on Decision to extend to december 2021.pdf	3/1/2023
ANNEX 2 - ALT Financial Position_Extension request_Sep2016.pdf	3/1/2023
Decision on Extension from Dec 2019 to March 2019.pdf	3/1/2023
Record of Decision - ALT extension- GRIF to Dec 2018.pdf	3/1/2023
Request for NCE Oct 2016 to Oct 2018.pdf	3/1/2023
Request for NCE Oct 2018 to Dec 31 2018.pdf	3/1/2023
Request for NCE Dec 2018 to March 2019 and March 2019 to Dec 2021.pdf	3/1/2023
Reports	3/1/2023
Other	3/1/2023
20160406_ALTP_Guideline for Amerindian Land Titling in Guyana.pdf	3/1/2023
20200731_ALTP_Status of Implementation.docx	3/1/2023
20200804_ALTP_Status Report_Output 1.pdf	3/1/2023
20201103_ALTP_Status Report.pdf	3/1/2023
Final Revised SESP for the Guyana ALT Project - Feb 2016.pdf	3/1/2023
ALTP 2017Q1 Quarterly Progress Report UNDP.docx	3/1/2023
ALTP 2017Q2 Quarterly Progress Report UNDP.docx	3/1/2023
ALTP 2017Q3 Quarterly Progress Report UNDP.docx	3/1/2023
ALTP 2017Q4 Quarterly Progress Report UNDP.docx	3/1/2023
ALTP 2018 Annual Report.pdf	3/1/2023
ALTP 2019 Annual Report.pdf	3/1/2023
ALTP 2020 Annual Report.pdf	3/1/2023
20161128_ALTP_Mid-Term Evaluation Report.pdf	3/1/2023
ALTP 2014 Update on implementation status jun - dec 2014.pdf	3/1/2023
ALTP 2015 Annual Report.pdf	3/1/2023
ALTP 2016Q1-4 Progress Report UNDP.pdf	3/1/2023
20131015_ALTP_Project Document Record of Decision_Interim Secretariat.pdf	3/1/2023
20131021_ALTP_Signed Project Document.pdf	3/1/2023

ICT Project - from previous period	3/1/2023
Reports	3/1/2023
Others	3/1/2023
20161200_ICT National Needs Assessment Consultancy_ Report_Final Report Revised.pdf	3/1/2023
ICT 2018 Annual Report.pdf	3/1/2023
20181122_ICT_Record of Decision_GRIF Secretariat.pdf	3/1/2023
20171130_ICT_Signed Project Document.pdf	3/1/2023
Project Reports 2021	3/1/2023
ICT 2021 Report.JPG	3/1/2023
ALT Project Report 2021 Final.docx	3/1/2023
SLDM Project Report 2021.pdf	3/1/2023
GRIF Trustee Report December 2021.pdf	3/1/2023
Amerindian Act.pdf	3/1/2023
GFC Act.pdf	3/1/2023
Guyana-National-Forest-Plan-2018.pdf	3/1/2023
Guyana-National-Forest-Policy-Statement-2018.pdf	3/1/2023
Joint Concept Note (JCN) 2012.pdf	3/1/2023
Joint_Concept_Note_between_the_Govt_of_Guyana_and_the_Govt_of_Norway_Original 2009.pdf	3/1/2023
Protected Areas Act.pdf	3/1/2023
B3	3/1/2023
EU FLEGT Reports 2021	3/1/2023
EU FLEGT Reports	3/1/2023
8-Page-FLEGT Newsletter 2021-Issue 1 October 2021-Resized (1) (2).pdf	3/1/2023
Report Berbice Forest District.pdf	3/1/2023
Report Demerara Forest District.pdf	3/1/2023
Report Essequibo Forest District.pdf	3/1/2023
FAOEUFLEGT- Annex 4 - Final Report .docx	3/1/2023
FLEGT Compliance Training with Amerindian Villages 2021.docx	3/1/2023
Report National Event.pdf	3/1/2023
Report North West Forest District.pdf	3/1/2023
Consolidated Report - GFC Consultation and Outreach Workshops 2021.pdf	3/1/2023
Joint Concept Note (JCN) 2012.pdf	3/1/2023
Joint_Concept_Note_between_the_Govt_of_Guyana_and_the_Govt_of_Norway_Original 2009.pdf	3/1/2023
2793-act_20_of_2007 - GFC Act.pdf	3/1/2023
2939-act_6_of_2009 - Forest Act.pdf	3/1/2023
4680-act_no_6_of_2006 (1) - Amerindian Act.pdf	3/1/2023
3636-act_no_14 - Protected Areas Act.pdf	3/1/2023

6470-act no. 15 of 1999 guyana lands and surveys commission act 1999.pdf	3/1/2023
8163-act no. 3 of 1987 guyana geology and mines commission (amendment) act 1987.pdf	3/1/2023
8532-act 20 of 1989 mining.pdf	3/1/2023
cap6201 - State Lands Act.pdf	3/1/2023
GRIF reports	3/1/2023
ADF 1 and 2 - from previous period	3/1/2023
Phase 1	3/1/2023
20120314_ADF Project Concept Note (Initiation Plan)_Phase 1_Draft.pdf	3/1/2023
20120323_ADF Fees Request Phase 1.pdf	3/1/2023
20120606_ADF Record of Decision for Preparation.pdf	3/1/2023
Reports	3/1/2023
Other	3/1/2023
20120809_ADF Project Concept Note (Initiation Plan)_Phase 1_signed.pdf	3/1/2023
20141200_ADF FINAL Report updated2017.pdf	3/1/2023
20160419_ADF Final Evaluation Report Phase 1.pdf	3/1/2023
20131100_ADF Operational Manual.pdf	3/1/2023
Phase 2	3/1/2023
20140904_ADF Record of Decision Project Document Phase 2.pdf	3/1/2023
20140918_ADF Project Document Phase 2_signed.pdf	3/1/2023
2018 No-Cost-Extension	3/1/2023
Reports	3/1/2023
20170725_ADF letter on ADF II no-cost extension.pdf	3/1/2023
20171221_ADF Additional information on ADF request for no cost extension.pdf	3/1/2023
20180130_ADF Record of Decision NCE - GRIF 2018.docx	3/1/2023
Decision on NCE email.pdf	3/1/2023
2014	3/1/2023
2015	3/1/2023
2016	3/1/2023
2017	3/1/2023
Decision on NCE.pdf	3/1/2023
20181200_ADF Final Report Phase 2.pdf	3/1/2023
20170200_ADF Midterm Evaluation Report Phase 2.pdf	3/1/2023
20181200_ADF Final Evaluation Report Phase 2.pdf	3/1/2023
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Wauna Tobago Village.pdf	7/11/2023
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Allocation from Carbon Credits Programme to Villages and Communities - Year 2023 Revised Final For Circulation 1 - July 11 2023 .pdf	7/11/2023
45119	7/12/2023
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Kumu	7/25/2023
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Karaburi Village Plan.pdf	7/25/2023
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Sentinel_2021	7/28/2023
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Arrau	7/31/2023
Chenapou	7/31/2023
Micobie	7/31/2023
MONKEY MOUNTAIN.pdf	7/31/2023
Potarinau Village Plan	7/31/2023
Quarrie Village Plan	7/31/2023
Sand Hill	7/31/2023
St. Ignatius VSP.pdf	7/31/2023
Unity Square	7/31/2023
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Wallaba Village Sustainability.pdf	7/31/2023
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Unity Square Plan and Letter.pdf	7/31/2023
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ARAU Outline Plan.pdf	7/31/2023

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NTC Council Conference Attendance List 2022.xlsx	7/31/2023
2023-06-24 Upper Mazaruni District Council Statement.pdf	8/1/2023
2023-06-22 Gardiner Request	8/1/2023
2023-08-04 Responses to Comments - Complete	8/4/2023
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Participant Response - to APA doc dated 28 Oct 2022.docx	8/4/2023
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Participant Response - to Peter Persaud's Letter to ART.docx	8/4/2023
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MAIKWAK (1).pdf	8/7/2023
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Apoteri.pdf	8/7/2023
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Fourteenth Batch Village Plans	8/7/2023
Assakata Village Plan	8/7/2023
Apoteri Village Plan	8/7/2023
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First Batch Village Plans (only modified files)	8/7/2023
Falmouth Village Plan	8/7/2023
PHOTO-2023-04-11-14-35-18.jpg	8/7/2023
Rivers View Village Council.docx	8/7/2023
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Kopinang Plan.pdf	8/14/2023
Fifteenth Batch Village Plan	8/14/2023
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Fathers Beach	8/18/2023
Kairie VSP	8/18/2023
Kako Village Plan	8/18/2023

Paramakatoi Village Plan	8/18/2023
Santa Mission and Santa Aratak - 2 Plans	8/18/2023
Bashvale Yawong.pdf	8/18/2023
Chuing Mouth.pdf	8/18/2023
Kato.pdf	8/18/2023
Kairie El Paso & Islands Water Project.docx	8/18/2023
Toshao Hastings Letter Response.pdf	8/18/2023
Tassarene Outline VSP.pdf	8/18/2023
Kairie VSP.docx	8/18/2023
PHOTO-2023-08-15-13-16-03.jpg	8/18/2023
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Kako.pdf	8/18/2023
Fathers Beach Community - Outline Plan and Cover Letter.pdf	8/18/2023
MINUTES OF FATHERS BEACH COMMUNITY GENERAL MEETING.pdf	8/18/2023
PHOTO-2023-08-15-13-16-05.jpg	8/18/2023
Paramakatoi Docs.pdf	8/18/2023
Paramakatoi VSP.docx	8/18/2023
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Degradation Dataset - Mining Buffers	9/22/2023
Degradation dataset - Timber Harvesting	9/22/2023
Finding 4	9/22/2023
Finding 5	9/22/2023
Supporting Documents from Accuracy Assessment	9/22/2023

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Country Boundary	9/22/2023
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Link to Village Plans as at 20th Sept.docx	9/22/2023
Response from Kako - Sept 2023.pdf	9/22/2023
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MANAWARIN VILLAGE PLAN.docx	9/25/2023
Minutes of the general meeting.pdf	9/25/2023
PHOTO-2023-09-04-22-12-16.jpg	9/25/2023
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Arwansa	9/25/2023
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2023-09-05 Village Plans Eighteenth Batch	11/15/2023
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2023-08-18 Village Plans Sixteenth Batch	11/15/2023
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Cashew Island Plan.pdf	11/15/2023
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